

Tom Green County Commissioners' Court

March 27th, 2007

The Commissioners' Court of Tom Green County, Texas, met in Regular Session March 27th, 2007 in the Edd B. Keyes Building, with the following members present:

Ralph Hoelscher, Commissioner of Precinct #1
 Aubrey de Cordova, Commissioner of Precinct #2
 Steve Floyd, Commissioner of Precinct #3
 Richard Easingwood, Commissioner of Precinct #4
 Michael D. Brown, County Judge

1. County Judge Michael Brown called the meeting to order at 8:02 A.M.
2. Judge Brown recessed the Open Meeting to go into a Closed Executive Session in accordance with V.T.C.A. Government Code, Chapter 551, subchapter D at 8:02 AM.
5. Judge Brown reconvened the meeting in Open Session at 8:38.
6. Commissioner Richard Easingwood offered the invocation. The Pledge of Allegiance to the United States and the Texas Flags were recited.
7. **Commissioner Easingwood moved to accept the Consent Agenda as presented. Commissioner de Cordova seconded the motion. The following items were presented:**

A. Approved the Minutes of the Meetings from March 13th, 2007.

B. Approved the Minutes of Accounts Allowable (Bills) from March 24th – 27th, 2007 in the amount of \$ 2,563,967.23
 Purchase Orders from March 19th – 23rd, 2007 in the amount of \$ 30,493.82.

C. Accepted Personnel Actions as presented:

The following salary expenditures are being presented for your *Approval*:

<u>NAME</u>	<u>DEPARTMENT</u>	<u>ACTION</u>	<u>EFF DATE</u>	<u>RANGE</u>	<u>SALARY</u>	<u>SUPPLEMENT</u>
Wade, Amber M.	Sheriff	New Hire	3-17-07	S08	\$766.82 S/M	
Connel, Kira	Juvenile Probation	Rehire	3-19-07	N/A	\$7.00/Hour	

The following personnel actions are presented for *Acknowledgement* and as a matter of record:

<u>NAME</u>	<u>DEPARTMENT</u>	<u>ACTION</u>	<u>EFF DATE</u>	<u>RANGE</u>	<u>SALARY</u>	<u>SUPPLEMENT</u>
Remigio, Debbie J.	Juvenile Probation	Resignation	2-27-07	N/A	\$6.00/Hour	
Gonzales, Linda M.	Sheriff	Resignation	3-15-07	S08	\$766.82 S/M	
Thomas, Debra	CSCD	Salary Increase	12-16-06	N/A	\$840.65 S/M	
Faz, Thomas	CSCD	Salary Increase	12-16-06	N/A	\$840.65 S/M	
McClain, Nancy	CSCD	Salary Increase	2-01-07	N/A	\$840.65 S/M	
Rich, Jessica R.	CSCD	Salary Increase	3-01-07	N/A	\$840.65 S/M	
Gowens, James L.	CSCD	Salary Increase	2-16-07	N/A	\$1150.12 S/M	
Quesnot, Clara L.	CSCD	New Hire	3-19-07	N/A	\$1116.63 S/M	
McCloskey, Martha S.	Library	Retirement	4-30-07	S19	\$1846.18 S/M	

The following personnel actions are presented for *Grants* as a matter of record: **NONE**

- D. Acknowledged the County Clerk's Collection Report for February 2007 in the amount of \$86,099.28 from 449 records, which is up from \$70,654.03 from 383 records in 2006, as a matter of record.
- E. Accept the Texas Agricultural Extension Service Reports for January and February 2007 as a matter of record. (Recorded with these minutes.)
- F. Approved request from Verizon Southwest to construct communication line(s) within the right of way of a County road located approximately 1 mile from the intersection of HWY 277 and John Curry Road bore from south right-of-way to north right-of-way and place a 2 inch sub duct and drop wire a minimum depth of 24 inches.
- G. Approved renewing RFB #05-014 "Uniforms" with Ameripride for one more year beginning March 29th, 2007 to March 28th, 2008 with no change in pricing.
- H. United Way Participation Awards were acknowledged and handed out to the following:

Certificates of Appreciation:			
Administrative Services	Auditor	Co Attorney	Co. Clerk
CSCD	Custodial Services	District Attorney	
Extension			
Facilities Maintenance	Information Technology	J. P. 2	
Juvenile Justice			
Library R & B 2/4	Tax Assessor – Collector / Vehicle Registration		
Treasurer & Collections			
Silver Employee Awards:			
Admin Services	Court at Law	District Clerk	
Purchasing			
TGC Judge	Veteran's		
Platinum Employee Awards:			
Risk Management	Human Resources		

The motion carried 5-0.

- 9. **There was no action from the Executive Session.**
- 10. **Judge Brown moved to adopt the Proclamation proclaiming April 2007 as Child Abuse Prevention Month in Tom Green County. Commissioner de Cordova seconded the motion. The motion passed 5-0.** (Proclamation and Calendar of events recorded with these minutes.)
- 11. **Judge Brown moved to adopt the Proclamation proclaiming April 2007 as Sexual Assault Awareness Month. Commissioner Easingwood seconded the motion. The motion passed 5-0.** (Recorded with these minutes.)

12. **Judge Brown moved to adopt a Resolution to apply for the VOCA Grant Funds to continue to the Tom Green County Sheriff's Crisis Intervention Unit for FYE 2008. Commissioner Floyd seconded the motion. The motion passed 5-0. (Recorded with these minutes.)**
13. **Judge Brown moved to approve the application for continued membership in the Texas Library Systems and authorize Judge Brown to sign all necessary papers. Commissioner Hoelscher seconded the motion. The motion carried 5-0. (Recorded with these minutes.)**
14. **Judge Brown moved to approve the request, by the Burch family for the division of property which was subdivided out of Tract 13, Section 2 Oaks North, to be granted as an exception variance as allow by 232.0101 in the Local Government Code. Commissioner Easingwood seconded the motion. The motion passed 5-0.**
15. **Commissioner Floyd moved to approve Interlocal Agreement between Tom Green County and the City of San Angelo to allow the Tom Green County Environmental Health Department to assume the inspection of septic tanks located within the San Angelo city limits and allow the County to sign off on the Permits. Commissioner Easingwood seconded the motion. The motion passed 5-0. (Recorded with these minutes.)**
16. **Commissioner de Cordova moved to authorize the beginning of contract negotiations with Burns & Gill Architects, Inc. for the Courthouse Waterproofing Project (RFSQ #06-019) Commissioner Floyd seconded the motion. The motion passed 5-0.**
17. **Judge Brown moved to adopt a Resolution for a Constitutional Amendment and approve a Joint Election Agreement between the City of San Angelo, the San Angelo Independent School District and Tom Green County. Commissioner Hoelscher seconded the motion. The motion passed 5-0. (Recorded with these minutes.)**
18. **Judge Brown moved to approve the revisions to Chapter 6 of the Tom Green County Human Resources Policies as follows:**

6.00 WORK SCHEDULE, TIME REPORTING, AND PAYROLL

6.01 WORK WEEK. The normal work week for most county employees is Monday through Friday, 8:00 a.m. to 5:00 p.m., a total of 40 hours for full-time employees.

The law enforcement and corrections personnel work a 14-day schedule and are eligible for compensatory time after working more than 86 hours.

Department heads and elected officials may, within the limits of state and federal law, make adjustments to employee work schedules.

The Commissioners' Court encourages offices to remain open from 8:00 a.m. to 5:00 p.m. and during the noon hour to better serve the public.

6.02 OFFICIAL WORK PERIOD. The official work period for many county employees is a seven-day work week beginning 12:01 a.m. on Saturday and ending 12:00 midnight on the following Friday.

The work week for Library employees begins 12:01 a.m. on Sunday and ends 12:00 midnight the following Saturday.

6.03 REST PERIODS/BREAKS. One morning and one afternoon break of 15 minutes each may be authorized by the department head or elected official. Rest periods and breaks are not required by state or federal law.

The granting of rest periods is subject to the workload demands of the organizational unit. Rest or break time does not accumulate if not taken. Breaks cannot be used to alter an employee's work hours or schedule.

6.04 MEAL PERIOD. Employees normally receive a one hour meal period during which an employee must be entirely relieved of work duties. Skipping meal periods should not be used to alter an employee's work hours or schedule.

6.05 EMERGENCY CLOSINGS. Short-term emergency closings of Tom Green County offices/departments may arise due to unexpected inclement weather, prolonged power failure, or other emergency situations. In the event that a closing or delayed start of Tom Green County operations is necessary, a public service notice will be run on local radio and television stations. If an official announcement is not made by 7:00 a.m., Tom Green County offices/departments will operate under normal working conditions.

When an emergency closing or delayed start of operations has been officially declared, employees will be paid for the hours they would have normally worked that day. Such time should be recorded as "Administrative Leave" on employee timesheets.

When an emergency closing is not officially declared, employees who do not report to work will not be paid, unless they elect to use vacation leave to cover the absence. Employees who are not entitled to vacation leave will be docked for the work hours missed.

If an early emergency closing is declared during a work day, all employees who are at work will be compensated for the remainder of their normal work day. Employees who are not at work when the closing of operations is declared, will not receive Administrative.

6.06 WORK IN EXCESS OF NORMAL SCHEDULE. As a general policy, Department heads and elected officials are expected to manage their operations so that employees are not required to work beyond their normal schedule.

When occasional emergencies occur or operating necessities demand, department heads and elected officials may authorize employees to work in excess of their normal schedule. Unless specifically exempted under the Fair Labor Standards (FLSA), such employees will earn compensatory time off for these excess hours. One and one half hours of compensatory time is earned by employees for each hour worked in excess of their normal schedule (see 6.01).

Employees should not work in excess of their normal schedule without prior approval of the department head, elected official, or their designee.

Whenever possible, work schedules should be adjusted so that employees who have worked excess hours can take them off during the same week in which they were earned. *For example, if an employee working a 40 hour work week is asked to work 10 hours on Tuesday, his schedule should be reduced by 2 hours on Wednesday, Thursday, or Friday so that the total hours worked for the week do not exceed 40.*

Eligibility for compensatory time is based on the number of hours worked in the work week. Vacation, sick, and holiday leave are not hours worked and are not counted when determining compensatory time eligibility.

The maximum compensatory time accrual is 80 hours for non-law enforcement employees and 240 hours for law enforcement employees. If an employee's accrued compensatory time exceeds the maximum for their job category, the department head or elected official must appear before Commissioner's Court to provide justification for this occurrence.

Accrued compensatory time should be used first by employees to cover absences from work. Once accrued compensatory time is exhausted, absences should be charged to vacation or sick leave, as appropriate.

Compensatory time accrued by employees will be paid upon separation of employment.

Positions must remain vacant until compensatory time payments to former employees have been absorbed in the department's budget, unless approval is granted by the Commissioner's Court to hire a replacement sooner.

6.07 EXEMPTIONS FROM FLSA (OVERTIME COMPENSATION). Department Heads and other executive, administrative, and professional employees are exempt from the overtime provisions of the Fair Labor Standards Act (FLSA). These individuals are expected to render necessary and reasonable overtime services with no additional compensation.

6.09 TIME REPORTING. The county has an automated timekeeping system. Non-exempt employees (under the FLSA) are expected to enter work and leave hours on a daily basis, unless an absence precludes this. Employees will sign a computer-generated time sheet after verifying that all work and leave hours are recorded correctly.

Time sheets must also be signed by the department head or elected official and submitted to the Treasurer's Office by established deadlines.

Department heads and elected officials are responsible for ensuring that all hours worked and leave time taken by employees is accurately reported on the time sheets.

6.10 PAYROLL

6.10.01 PLACEMENT ON COUNTY PAYROLL. New employees must complete employment forms and new hire orientation prior to inclusion on the county payroll.

6.10.02 PAY. Salaries are set each year by the Commissioners' Court and adopted in the County operating budget. The Commissioners' Court also establishes rules governing salary administration and pay increases

6.10.03 PAYDAYS. Paydays are scheduled by the County Treasurer and approved annually by the Commissioners' Court.

When an approved holiday and/or bank holiday falls on a county pay day, pay checks will be released on the last regular workday preceding the holiday.

6.10.04 PAYROLL DEDUCTIONS. Tax and other required deductions will be made from employees' pay in accordance with state and federal regulations.

In addition, employees may authorize deductions for dependent health and dental premiums, supplemental insurance programs, savings bonds, supplemental retirement contributions, and other deductions authorized by the Commissioners' Court in accordance with LGC 155.001.

Employees are responsible for maintaining current name, address, W-4, and other information with the Treasurer's Office.

6.10.05 APPROVING AUTHORITY. The Commissioners' Court is the approving authority for all payrolls and payroll transfers granted under the terms of (1) these policies, (2) employee compensation plans, and (3) the annual budget.

Commissioner de Cordova seconded the motion. The motion passed 5-0.

18A. Judge Brown moved to adopt the Classification Study for the Indigent Health Care Department as presented and authorize extra funding to be moved from the Contingency Fund. Commissioner Easingwood seconded the motion. The motion passed 5-0. (Recorded with these minutes.)

19. Judge Brown moved to adopt the Resolution acknowledging April as Fair Housing Month. Commissioner Hoelscher seconded the motion. The motion passed 4-0. (Commissioner was absent for the vote.) (Recorded with these minutes.)

20. There was no action regarding Water Valley ISD's request to use Tom Green County road right-of-way.

21. Judge Brown moved to accept the annual audited financial statements for fiscal year 2006 as presented. Commissioner Easingwood seconded the motion. The motion passed 5-0. (Recorded with these minutes.)

22. There was no action on a county wide burn ban due to the recent rains.

23. The only committee a report regarding the Library/former Hemphill-Wells Building is that there will be a Fund-raising event on Friday and everyone is encouraged to come and help toward the new library.

24. The County Attorney was instructed to pursue prosecution of illegal subdivisions. Judge Brown will draft a letter to the Title Attorneys regarding deeds in illegal subdivisions to make them aware of the problem.

Oaks North Subdivision is requesting to have their roads included in the County Road Maintenance system.

The Court will consider adoption of new Rules and Regulations at the May 8th, 2007 Court Meeting.

These were the only issue discussed relating to the Tom Green County

Subdivision and Manufactured Home Rental Community Development Regulations. **No actions.**

25. Judge Brown moved to approve the following line item transfers:

Fund: General Fund

<u>Department</u>	<u>Account</u>	<u>Budget Increase</u>	<u>Budget Decrease</u>
080 Library	0445 Software Expense	500.00	
080 Library	0438 Binding		500.00
<hr/>			
078 Indigent Health Care	0388 Cell phone/pager service	220.00	
078 Indigent Health Care	0428 Travel & Training		220.00

Commissioner Easingwood seconded the motion. The motion passed 5-0.

(Recorded with these minutes.)

26. Future Agenda Items:

1. Consider abandonment of the north end of March Road in Precinct #3.

27. Announcements:

1. A committee will meet to begin making preparations for the 2010 Census.
2. Golda Foster received Historic Award of Distinction.

28. Judge Brown adjourned the meeting at 10:23 AM.

As per HB 2931, Section 4:

I, Elizabeth McGill, County Clerk of Tom Green County, Texas do hereby attest that this is an accurate accounting of the proceedings of the Commissioners' Court Meeting that met in Regular Session on March 27th, 2007.

I hereby set my hand and seal to this record March 27th, 2007.

Elizabeth McGill, County Clerk and
Ex-officio Clerk of the Commissioners' Court

Treasurers' Accounts Payable Report

Period of March 14, 2007 - March 27, 2007

Hand delivered Date: 03/23/07 Time: 4:30 p.m.

The attached report includes all funds that are subject to the County Treasurers' review. As a matter of procedure this report is submitted to the Commissioners' Court for approval, however, the following Funds or Bank accounts are not under the Commissioners' Court Jurisdiction nor do they require Court approval.

OPER Bank Account

*Fund 45 County Attorney Hot Check Funds; Fund 47 -Jury Donations;
Funds 50 & 55 Dist Attorney Hot Check Funds;
CSCD Bank Account and JUV Bank Account.*

Invoices related to Bank Accounts CSCD/JUV are processed by the Auditor and submitted for review by the Treasurer, prior to issuance of checks. All other invoices are submitted directly to the Treasurers' Office for processing and audited by the Auditors' Office prior to issuance of checks.

Bank Account Code - Budget

BOND- Property Tax Budget Bond Issues Operating Account
FORT- Operating Account for Sheriff and DA Forfeiture Funds
OPER -County Budget General Operating Account

CSCD- State Budget CSCD General Operating Account
JUV- State Budget Juvenile Operating Account
PC- Clearing account- Paychecks - Benefits-Deductions

Totals

\$2,018,273.90 All Bank Accounts- Refer to Last Page

\$545,693.33 Payroll-Employee Paychecks

March 15, 2007

Payroll-Employee or Election Paychecks

Jury Checks

Voids-Month of

\$2,563,967.23 Grand Total

Submitted by

Dianna M. Spieker
Dianna Spieker, County Treasurer

Prepared by

Gloria Mata
Deputy Treasurer

Approved in Commissioner's Court on

MAR 27 2007

Mike Brown-County Judge

Ralph Hoelscher-Comm. Pct #1

Ralph Hoelscher

Aubrey de Cordova-Comm. Pct #2

Aubrey de Cordova

Steve Floyd-Comm. Pct #3

Steve Floyd

Richard Easingwood-Comm. Pct #4

Richard Easingwood

DATE: January		NAME: Steve Sturtz		
CURRENT MONTHS CONTACTS				
TELEPHONE	OFFICE	SITE CONTACTS	NEWS ARTICLES	NEWSLETTERS
108	56	90		
RADIO	TELEVISION	FIELD VISITS	PROGRAMS	TOTAL
	2	125	3	384

MAJOR PLANS FOR NEXT MONTH:	
DATE	ACTIVITY
2/1-2/3	Ft. Worth Stock Show
2/5	Performance Appraisal
2/9	Last Chance CEU Training
2/9-2/17	San Antonio Livestock Show
2/17-2/24	San Angelo Stock Show

D-360/D-843


TEXAS AGRICULTURAL EXTENSION SERVICE
The Texas A&M University System
MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS COURT REPORT

Name:	Kathy Aycock	Title:	County Extension Agent - FCS
County:	Tom Green	Month:	January, 2007

[illegible]

Other Expenses (list)

I hereby certify that this is a true and correct report of activities, travel and other expenses incurred by me in performance of official duties for the month shown.


County Extension Agent

Date: February, 2007		Name: Kathy Aycock; CEA-FCS			
Current Months Contacts					
BLT	Telephone	Office	Total Contacts	News Articles	Newsletters
33	54	57	144		1

Major Plans for Next Month	
Date	Activity
2/1	Complete and distribute monthly Outcome Plan reports, reports for Other Planned Activities, and D360 report for District and State offices
2/2	Participate in Texas Human Nutrition Conference, College Station
2/5	Assist where needed at the 4-H Adult Leaders and County Council meeting
2/6	Work with 4-H members, parents and leaders to complete 4-H Foundation Scholarship Applications
2/7	Meet with Tom Green County Extension Education Council
2/8&13	Participate in Grape Creek, Veribest and Wall EEA meetings
2/9	Prepare and distribute Tom Green County FCS Newsletter
2/13	Participate in District 7 FCS/4-H Project Training
2/14	Assist with completion of 4-H Scholarship Forms and write letters of recommendation
2/15	Present Liveoak EE Club program on "Preparing for the Unexpected"
2/17-18	Assist where needed at the San Angelo Stockshow Wether Goat Show
2/19	Present evening program to Wall Alter Society on "Preparing for the Unexpected"
2/20	Accompany 4-H State Food Show participants to T.V. taping of "Let's Eat"
2/21	Present "Managing Your Money" program for Workforce Solutions clientele
2/22	Serve as regional judge for the UIL Spelling Contest, Veribest ISD
2/26	Meet as a member of the District 7 4-H Roundup Committee
2/27	Participate in Regional BLT Training, TAMU Center
2/28	Prepare and distribute monthly Outcome Plan reports, reports for Other Planned Activities and D360 report for District and State offices

MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS COURT REPORT

NAME: John Begnaud	TITLE: County Extension Agent-Horticulture
COUNTY: Tom Green	MONTH: January 07

DATE	MAJOR ACTIVITIES SINCE LAST REPORT	MILES	MEALS	LODGING
2	Travel to Winters then to Coleman for Xeriscape Program	161		
5,19,22,29	Greenhouse culture-ASU & Parks Dept.	76		
8	Garden Club Program-Lowake	58		
18,19,20	Tom Green County Fair	94		
23,24,25	Pecan Shortcourse-College Station*	565		\$120.00
2,4,11,16,1 8,30	Radio and T.V. Tapings	133		
GRAND TOTAL OF MILEAGE, MEALS & LODGING		1087	0	120

Other expenses (list) *Mileage paid by other sources

I hereby certify this is a true and correct report of activities, travel and other expenses incurred by me in performance of official duties for the month shown.

DATE:Jan 07		NAME:John Begnaud		
CURRENT MONTHS CONTACTS				
TELEPHONE	OFFICE	SITE CONTACTS	NEWS ARTICLES	NEWSLETTERS
127	43	8	2	2
RADIO	TELEVISION	FIELD VISITS	PROGRAMS	TOTAL
49	3	6	5	

MAJOR PLANS FOR NEXT MONTH:	
DATE	ACTIVITY
2-1	Judge Science Fair
2-2	Greenhouse Propagation Workshop
2-3	Floral Design Program-TAMU Center
2-5	Performance Review
2/5-7	Peer Review - College Station
2-8	Last Chance CEU Program-Attend
2-9	Garden Club Presentation
2-13	Retired Teachers Program
2-15	A&M Mothers Club and Garden Club Program
2-16-17	San Angelo Stock Show-Goat Show
2-23	Neil Sperry Garden Show- Arlington/ Landscape Design School
2-27	Howard County Master Gardener Class
2-28	Permian Basin Master Gardener Class

D-843

MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS' COURT REPORT

Name: Garry Branham	Title: CEA 4-H & YD
County: Tom Green	Month: January

DATE	MAJOR ACTIVITIES SINCE LAST REPORT	MILES	MEALS	LODGING
8	4-H Banner, County Council, Adult Leaders	24		
11	Stock Show Meeting, Sales Meeting, Kids, Kows & More Meeting	42		
13	Veribest School Show	38		
16	KLST , KSAN Interview	12		
19-20	Tom Green County Jr. Livestock Show	187		
22	Youth Board - Resume & Interview Development	32		
26	Meats Judging Committee Meeting	23		
29	Record Book Consult	11		
31	Joint Council of Extension Professionals Meeting - Nashville,TN			
2-5, 9,10,12 ,17,24, 25,30	General 4-H Duties, Preparation for stock shows, etc.	462		
GRAND TOTAL OF MILEAGE, MEALS AND LODGING		831	0.00	0.00

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MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS COURT REPORT

NAME: John Begnaud	TITLE: County Extension Agent-Horticulture
COUNTY: Tom Green	MONTH: February

DATE	MAJOR ACTIVITIES SINCE LAST REPORT	MILES	MEALS	LODGING
2,12,14,21, 26,28	Plant Propagation Workshops	189		
6,7	State Peer Review Committee-College Station	590 *		
2,3,8,9,13, 14,15, 17	Program Presentations in County	312		
27,28	Master Gardener Presentations-Big Spring-Midland	233		
	Neil Sperry Garden Show Landscape Design Program	467		
GRAND TOTAL OF MILEAGE, MEALS & LODGING		1791	0	0

Other expenses (list) _____ *Mileage paid by other sources _____

I hereby certify this is a true and correct report of activities, travel and other expenses incurred by me in performance of official duties for the month shown.

DATE:Feb07		NAME:John Begnaud		
CURRENT MONTHS CONTACTS				
TELEPHONE	OFFICE	SITE CONTACTS	NEWS ARTICLES	NEWSLETTERS
312	66	19	2	1
RADIO	TELEVISION	FIELD VISITS	PROGRAMS	TOTAL
44	4	8	11	

MAJOR PLANS FOR NEXT MONTH: March07	
DATE	ACTIVITY
7	San Angelo A&M Club Program
8	Leadership San Angelo Extension Interpretive Presentation
13-16	Annual Leave Spring Break
19-20	Jury Duty
23-24-25	San Angelo Home & Garden Expo-Man Booth with MG's and 2 presentations
	4-H Building Landscape
	Plant Propagation Workshops

D-843

TEXAS AGRICULTURAL EXTENSION SERVICE
The Texas A&M University System

MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS' COURT REPORT

Name: Garry Branham	Title: CEA 4-H & YD
County: Tom Green	Month: February

DATE	MAJOR ACTIVITIES SINCE LAST REPORT	MILES	MEALS	LODGING
1-2	Joint Council Extension Professionals - Nashville, TN	10		
5	Performance Appraisal	5		
7	Range, Wool & Mohair Contest Meeting	28		
11	Lone Star 4-H Meeting	47		
17-24	San Angelo Stock Show & Judging Contests	352		
22	Farm Safety Day Coordinator Training	11		
26	Swine Skill-A-Thon Orientation	27		
6,8,9, 12- 16,19, 28	General 4-H errands & office errands, preparation for stock shows	370		
GRAND TOTAL OF MILEAGE, MEALS AND LODGING		850	0.00	0.00

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TEXAS AGRICULTURAL EXTENSION SERVICE
The Texas A&M University System

MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS COURT REPORT

NAME: Steve Sturtz COUNTY: Tom Green	TITLE: CEA-AG/NR MONTH: February
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DATE	MAJOR ACTIVITIES SINCE LAST REPORT	MILES	MEALS	LODGING
2/1-2/2/3	Ft. Worth Stock Show. 4-H Project Management - Cattle, Swine, Goats & Sheep. Preparation for San Antonio Livestock Show (Wall, Christoval, Water Valley, Grape Creek). Office Mgmt (Reports, Mail, E-Mail, Phone).	598		
2/5-2/10	Performance Appraisal.Last Cahnce CEU Training (District Office).Wildlife Tresult demonstration & Consult (Grape Creek) 4-H Project Management - Cattle, Swine, Goats & Sheep. Preparation for San Antonio Livestock Show (Wall, Christoval, Water Valley, Grape Creek). Office Mgmt (Reports, Mail, E-Mail, Phone).	807		
2/10-2/17	San Antonio Livestock Show Assisted 4-hers and parents with 65 livestock projects.	589		
2/18- 2/24	San Angelo Livestock Show Assisted 4-hers and parents with 157 livestock projects.	188		
2/26- 2/28	4-h Building Mangement 4-H Project Management - Cattle, Swine, Goats & Sheep. Producer Mangement Cotton, Rangeland, Livestock (Wall, Christoval, Water Valley, Grape Creek). Office Mgmt (Reports, Mail, E-Mail, Phone).	159		
GRAND TOTAL OF MILEAGE, MEALS & LODGING		2253	0	0

Other expenses (list) _____

I hereby certify this is a true and correct report of activities, travel and other expenses incurred by me in performance of official duties for the month shown.

DATE:		NAME:		
CURRENT MONTHS CONTACTS				
TELEPHONE	OFFICE	SITE CONTACTS	NEWS ARTICLES	NEWSLETTERS
145	55	186	2	
RADIO	TELEVISION	FIELD VISITS	PROGRAMS	TOTAL
		90		478

MAJOR PLANS FOR NEXT MONTH:	
DATE	ACTIVITY
3/1	Nw District Sheep Show (Enid Ok.)
3/2	Livestock Association Meeting (4-H Building)
3/3	Livestock Judging (Brady)
3/5-3/10	Houston Livestock Show
3/15-3/24	Star of Texas Livestock Show (Austin)
3/21	Concho Valley Cotton Conference (San Angelo Convention Center)
3/29	Bio-Energy Training (District Office)

D-360/D-843

TEXAS AGRICULTURAL EXTENSION SERVICE

The Texas A&M University System

MONTHLY SCHEDULE OF TRAVEL AND COUNTY COMMISSIONERS COURT REPORT

Name:	Kathy Aycock	Title:	County Extension Agent - FCS
County:	Tom Green	Month:	February, 2007

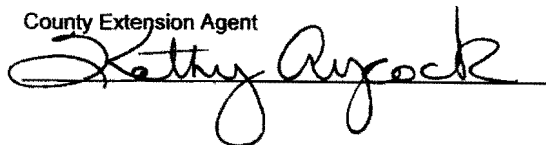
DATE	MAJOR ACTIVITIES SINCE LAST REPORT	MILES	MEALS	LODGING
2/1-2	Participated in Texas Human Nutrition Conference; College Station (137-16H,9M,22M)	Travel Pd. By FPM	Meals Pd. By FPM	Lodging Pd. By FPM
2/5	Participated in Tom Green County Performance Appraisal with District Director	10		
2/5	Participated in Tom Green County 4-H Council and Adult Leaders Meeting (39-7M)	18		
2/6	Prepared and distributed monthly reports for District and State offices	10		
2/7	Met with Tom Green County Extension Education Association Council (9)	11		
2/9	Worked with Senior 4-H Members and leaders to complete 4-H Opportunity Scholarship applications (6)	16		
2/12	Participated in CENTRA training on "Child Nutrition" (15-2H)	9		
2/13	Participated in FCS/4-H Project Training w/ District 6 & 10; TAMU Center (23-1H,1M)	16	\$10.00	
2/14	Audited BLT Extension Assistant program at Sara's House on "Shopping Strategies" (9-5H)	9		
2/15	Presented "Preparing for the Unexpected" program for Liveoak EE Club, Christoval (6)	36		
2/17-18	Assisted with weighing and judging at the San Angelo Stockshow Wether Goat Show, San Angelo (477-19H,263M)	72	\$21.80	
2/19	Presented "Preparing for the Unexpected" program to Wall Alter Society (29)	33		
2/20	Accompanied Senior 4-H members and parents to attend "Let's Eat" TV taping (61-7H,19M)	15		
2/21	Assisted with Special Food Contests at the San Angelo Stockshow Creative Arts Department (16-4M)	16		
2/22	Completed and submitted 4-H Courageous Heart Scholarship Application (6-3M)	9		
2/26	Served as chairman of the District 7 4-H Roundup Planning Committee (6-3M)	16	\$5.29	
2/27	Participated in Regional Better Living for Texans TTVN Quarterly Nutrition Update (36-3H,3M)	9		
2/28	Completed and submitted monthly reports and D360 for District and State offices. Completed and submitted monthly BLT travel forms, Match Time reports and B-15 forms	11		
GRAND TOTAL OF MILEAGE, MEALS AND LODGING		316	37.09	0.00

Other Expenses (List)

I hereby certify this is a true and correct report of activities, travel and other expenses incurred by me in performance of official duties for the month shown.

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County Extension Agent



Date: March, 2007		Name: Kathy Aycock			
Current Months Contacts					
BLT	Telephone	Office	Total Contacts	News Articles	Newsletters
75	67	59	201	0	2

[illegible]

qB

Tom Green County



Johnny Grimaldo
Purchasing Agent

113 W. Beauregard
San Angelo, Texas 76903
325-659-6500/Fax 325-659-5441

Mary I. Adame
Purchasing Assistant

Wednesday March 7, 2007


AmeriPride Services
Attn: Tommy Clark
PO BOX 4337
Odessa, TX 79760

Mr. Clark,

Tom Green County is interested in renewing the bid for RFB 05-014 "Uniforms." The current contract will expire March 28, 2007. If your firm is in agreement to renew this contract please sign below. This action will be presented to the Commissioners' Court for the County Judge's signature. If renewal is implemented, the new term for this agreement will be March 29, 2007 through March 28, 2008. This will be our last option to renew.
Please return by March 16, 2007 to the address above.

Thank you for the service you have provided this past year.

Sincerely,


Johnny S. Grimaldo
Purchasing Agent

I agree to the renewal of this contract. X

I do not wish to renew this contract. _____

John A. Chavez
AmeriPride

Dist. Serv. Mgr.
Rep. Signature

3-9-07
Date

Tom Green County agrees to renew this contract. ✓

Michael D. Brown
Michael D. Brown, County Judge

3-27-07
Date

412

**Child Abuse Prevention Month
April 2007**

PROCLAMATION

WHEREAS, more than 50,000 cases of child abuse and neglect were confirmed in Texas in fiscal year 2006; and

WHEREAS, there were 271 confirmed CASA cases and 272 Hope House cases of child abuse and neglect in Tom Green County in fiscal year 2006; and

WHEREAS, child abuse prevention in a community responsibility and finding solutions depends on involvement among all people; and

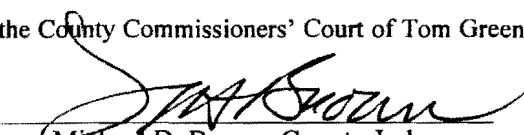
WHEREAS, communities must make every effort to promote programs that benefit children and their families; and

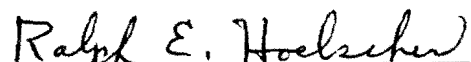
WHEREAS, effective child abuse prevention programs succeed because of partnerships among agencies, schools, religious organizations, law enforcement agencies, local business and individuals; and

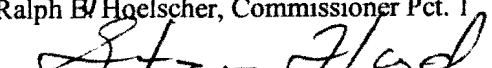
WHEREAS, everyone in the community should become more aware of child abuse prevention and consider helping parents to raise their children in a safe, nurturing environment;


NOW, THEREFORE, we the Tom Green County Commissioners' Court, do hereby proclaim the month of April, 2007, as **Child Abuse Prevention Month** in Tom Green County, and urge all citizens to work together to help reduce child abuse and neglect significantly this year, and in the years to come.


PASSED AND APPROVED by the County Commissioners' Court of Tom Green County, Texas, on this the 27th day of March, 2007


Michael D. Brown, County Judge


Ralph E. Hoelscher, Commissioner Pct. 1


Steve Floyd, Commissioner Pct. 3


Aubrey deCordova, Commissioner Pct. 2


Richard Easingwood, Commissioner Pct. 4

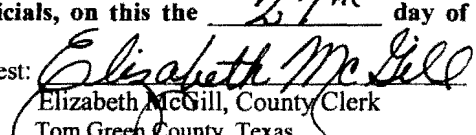
ATTEST:

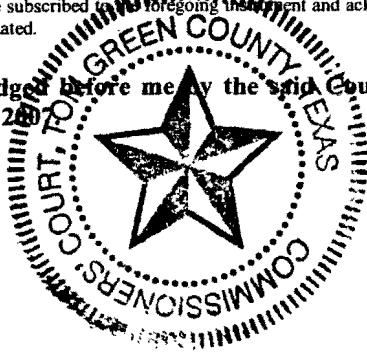
Before me, the undersigned authority, on this day personally appeared Michael D. Brown, County Judge; Ralph E. Hoelscher, Commissioner, Pct. 1; Aubrey deCordova, Commissioner, Pct. 2; Steve C. Floyd, Commissioner, Pct. 3; and Richard S. Easingwood, Commissioner, Pct. 4; Tom Green County, known to me to be the persons whose names are subscribed to the foregoing instrument and acknowledged to me that they executed the same for the purposes, therein expressed and in the capacity therein stated.

Subscribed and acknowledged before me by the said County Officials, on this the 27th day of

March, 2007

Attest:


Elizabeth McGill, County Clerk
Tom Green County, Texas



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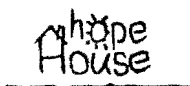
2nd Annual Picnic in the Park 2007

in recognition of April,
Child Abuse Prevention Month



Brought to you by the
Concho Valley Family Alliance & FOX/KIDY

KIDY



SATURDAY, MARCH 31

11:00 am until 1:00 pm

Kirby Community Park

located at the 29th Street Rec Area

FAMILIES, FREE FOOD, & FUN

art & activity table, live music, mascots,

kettle corn, Chess Buddies, Disc Golf,

martial arts & skateboarding demos,

Get info on resources for your family!

Bring the kids & picnic blanket

and enjoy a great afternoon!



HighSky Stay Together

Special Thanks to our Sponsors



- ♦ Chief of Police, Tim Vasquez
- ♦ San Angelo Parks Department
- ♦ DCS
- ♦ The San Angelo Blues Society
- ♦ SWANS
- ♦ Card & Party Factory
- ♦ Goodfellow AFB Servicemen
- ♦ Chess Buddies
- ♦ Mayfield Paper Company
- ♦ Parent Case Management/WTRC
- ♦ Beluh42



Stop the Violence!

TEXAS Department of Family and Protective Services



United Way Success By 5*Partner

653-HOPE

VOL. 86 PG. 901

APRIL 2007

Child Abuse Prevention Month

Brought to you by



children's
advocacy
center
of Tom Green County, Inc.

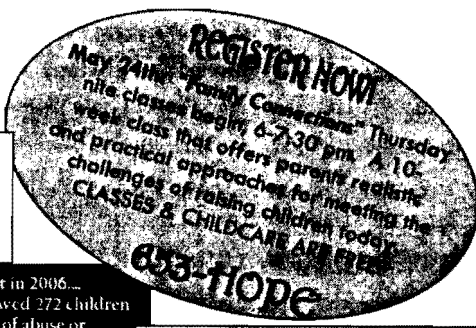


FAMILY
ENRICHMENT
SERVICES



Family Alliance

April 15-21
National
Volunteer week!
Become a CASA



DID YOU KNOW that in 2006...
Hope House interviewed 272 children who made an outcry of abuse or neglect.

CASA served 271 children who were removed from their home due to abuse or neglect.

WEAR A BLUE
RIBBON DURING
APRIL TO
RECOGNIZE CHILD
ABUSE PREVENTION
MONTH!

This movement began in 1989, when a grandmother, Bonnie Finney, of Norfolk, Va., took a stand against

child abuse after experiencing the death of her grandson. She tied a symbolic blue ribbon to her van as a sign to her community of her personal commitment to involve everyone in the battle to stop child abuse. Bonnie's own grandson, Michael Wayne Dickenson, was a tragic, young victim, and his death gave her the strength to encourage others to help in the fight against child abuse and neglect. The spirit of her blue ribbon grew, and it inspired a statewide community based effort to join forces in this tragic battle.

To Do for April

- Saturday 1: Compliment a child's accomplishment.
- Sunday 2: Read a book with a child.
- Monday 3: Fly a kite together.
- Tuesday 4: Involve a child in preparing a special meal.
- Wednesday 5: Catch your child doing something good.
- Thursday 6: Remind your child that your love is not dependent on schoolwork.
- Friday 7: Leave a love note in your child's lunch bag.
- Saturday 8: Ask your child's opinion on an issue that affects the family.
- Sunday 9: Go to a playground or a park together.
- Monday 10: Coordinate a scavenger hunt around your house.
- Tuesday 11: Tell a child about something funny that happened to you when you were a child.
- Wednesday 12: Take flowers home to your spouse with a note on why you value your marriage.
- Thursday 13: Bake and decorate a cake or make cookies together.
- Friday 14: Work on an art project together.
- Saturday 15: Talk with a child about what to do in an emergency.
- Sunday 16: Look for figures in the clouds.
- Monday 17: Give a new responsibility—and a new privilege—to your child.
- Tuesday 18: Practice crossing the street safely.
- Wednesday 19: Visit neighbors together, particularly if they have children.
- Thursday 20: Donate old clothes, toys, or household items to charity together.
- Friday 21: Watch a video together.
- Saturday 22: Help a child write a letter to his or her grandmother, favorite TV star, or the President.
- Sunday 23: Have a picnic in the yard or the park.
- Monday 24: Choose something to count (trucks, dogs). Take a walk and keep track of how many you see.
- Tuesday 25: Plan an outing to a free outdoor concert or exhibit.
- Wednesday 26: Give your child a hug.
- Thursday 27: Plant a flower or some herbs together.
- Friday 28: Go to a ball game together.
- Saturday 29: Do a puzzle together.
- Sunday 30: Tell your child that you love him or her.

Around Town

The Children's Advocacy Center will be at Sunset Mall on April 28th from 10-5 to provide the community with info about child abuse and neglect, parenting resources, and more!

The Children's Advocacy Center will be at the YMCA on Saturday, April 14th from 10-1 to provide community info about our services

The Children's Advocacy Center will be at the YMCA on Saturday, April 14th from 10-1 to provide community info about our services

Look for Pinwheels at the Courthouse representing the 431 confirmed cases of child abuse & neglect in Tom Green County

2nd Annual "Picnic in the Park"

SATURDAY, MARCH 31

11:00 am until 1:00 pm

Kirby Community Park, 29th street rec area

FREE for the FAMILY!

Free food, art & activity table, live music, mascots, kettle corn, Chess Buddies, Disc Golf, martial arts & skateboarding demos, Get info on resources for your family! Bring the kids & picnic blanket and enjoy a great afternoon!

How You Can Help Prevent Child Abuse & Neglect

- Educate yourself on the facts and causes of child abuse and neglect in Tom Green County.
- Check the Children's Advocacy Center website at www.cactomgreen.org
- Volunteer to help families and children by calling 653-HOPE
- Become a Court Appointed Special Advocate
- Take a parenting class. Invite another parent to join you (please see schedule for Parents Anonymous & Family Connections)
- Give support to a mother, father or caregiver experiencing stress.
- Write letters to elected representatives in support of parent education and child abuse prevention.
- Arrange for a speaker at your organization or workplace to help educate others and spread the word about child abuse and neglect and how to keep kids safe. call 653-HOPE
- Call the Texas Child Protective Services Hotline at 1-800-252-5400 to make a report or find info for helpful resources.

The Children's Advocacy Center of Tom Green County, Inc. offers Parents Anonymous® support groups to all parents looking for a little advice and support in raising their children. Groups are co-led by a Licensed Professional Counselor and Parent Leader. Please call 653-HOPE for more information.

General Groups

Parent Group
When: Tuesdays, 6-7:30pm
Where: 317 Koberlin
Childcare provided at no charge

Teen Group
When: Tuesdays, 6-7:30pm
Where: 317 Koberlin

Parent Group- Spanish Speaking
When: Tuesdays, 6-7:30pm
Where: 317 Koberlin (located inside the Children's Advocacy Center)

Parent Group- Mertzon
When: Mondays, 6-7:30pm
Where: 105 W. Juanita St. (in Mertzon)

Specialized Groups

Parent Group for divorcing parents: Focus on parenting issues associated with divorce, step-parenting, etc.
When: Tuesdays, 6-7:30pm
Where: 2200 S. Johnson

Teen Group for children affected by divorce: runs same time as above. Focus on teen's adjustment to divorce, separation, or step-parents.
When: Tuesdays, 6-7:30pm
Where: 2200 S. Johnson St.

Parent Group ONLY for mothers touched by domestic violence.
When: Mondays, 6-7:30pm
Where: Call 653-4673

WWW.CACTOMGREEN.ORG



Concho Valley Rape Crisis Center, Inc.

Formerly Assault Victim Services

PROCLAMATION

WHEREAS, sexual violence is a devastating and intolerable crime, affecting men, women, and children of all races, ages, cultures, economic situations, and abilities;

WHEREAS, sexual violence is a major social problem in homes, schools, and communities across Tom Green County, Texas, resulting in countless physical, mental, and other health consequences; and

WHEREAS, sexual violence seriously affects our youth, with one out of every three girls and one out of every six boys being sexually abused before the age of 18; and

WHEREAS, rape remains the most underreported crime in the United States; and

WHEREAS, the San Angelo Police Department responded to 65 sexual violence calls in 2006; and

WHEREAS, the Concho Valley Rape Crisis Center, Inc. and Tom Green County, in conjunction with other organizations nationwide, designates the month of April as an additional opportunity to promote awareness and prevention of sexual violence; and

WHEREAS, the Concho Valley Rape Crisis Center, Inc. promotes services for survivors of sexual violence through provider trainings, counseling, and support services; outreach services in schools and communities throughout the Concho Valley; and

WHEREAS, the Concho Valley Rape Crisis Center, Inc. is committed to eliminating sexual violence through prevention education and community action across the Concho Valley and promoting equality, safety, and respect among all individuals; *therefore be it*

RESOLVED, that I, Michael D. Brown, Tom Green County Judge; Ralph E. Hoelscher, Aubrey DeCordova, Steve Floyd, Richard S. Easingwood Jr., Tom Green County Commissioners, do hereby proclaim April 2007, Sexual Assault Awareness Month in Tom Green County, and urge all citizens of Tom Green County to participate fully in activities and events to observe Sexual Assault Awareness Month.

Michael D. Brown, Judge

Aubrey DeCordova, Pct. 2

Richard S. Easingwood Jr., Pct. 4

Ralph E. Hoelscher, Pct. 1

Steve Floyd, Pct. 3



315 Koberlin X San Angelo, Texas 76903-3611 X Phone (325) 655-2000 X Fax (325) 655-6439 X www.cv-rcc.org
A United Way Partner Agency

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*12

RESOLUTION

WHEREAS, The Tom Green County Commissioners Court finds it in the best interest of the citizens of Tom Green County, that the Tom Green County Sheriff's Crisis Intervention Unit be operated for the FYE 2008; and

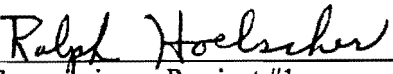
WHEREAS, The Tom Green County Commissioners Court agrees to provide applicable matching funds for the said project as required by the Office of the Governor, Criminal Justice Division, Victims of Crime Act Grant application; and

WHEREAS, The Tom Green County Commissioners Court agrees that in the event of loss or misuse of the Criminal Justice Division funds, Tom Green County Commissioner's Court assures that the funds will be returned to the Criminal Justice Division in full.

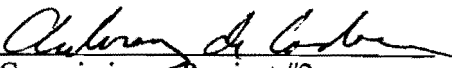
WHEREAS, The Tom Green County Commissioners Court designates the Tom Green County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the Tom Green County Commissioners Court approves submission of the grant application for the Tom Green County Sheriff's Crisis Intervention Unit to the Office of the Governor, Criminal Justice Division.

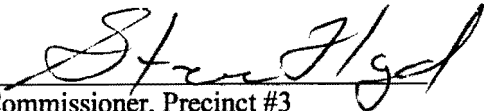
Passed and Approved this the 27th day of March, 2007.
Signed by:



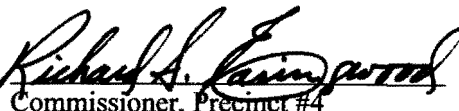
Commissioner, Precinct #1
Ralph Hoelscher



Commissioner, Precinct #2
Aubrey deCordova



Commissioner, Precinct #3
Steve Floyd



Commissioner, Precinct #4
Richard Easingwood



County Judge, Michael D. Brown

Grant Application Confirmation Number: _____



#13

SYSTEM MEMBERSHIP APPLICATION FORM
Authorization to Apply for New or Continuing System Membership

LIBRARY NAME: Tom Green County Library CITY San Angelo, Texas

This Authorization for application should be completed only for the following reasons:

- Your library is applying for new membership in the Texas Library System
- Your library wishes to continue its membership in the Texas Library System for the upcoming state fiscal year (SFY2008).


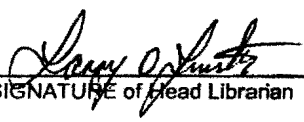
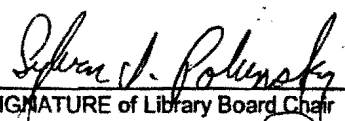
All signatures are necessary. Current members of the Texas Library System **MUST** obtain all necessary signatures if they wish to continue their System membership during SFY2008.

Signatures of city secretaries, county clerks, and so forth **are not valid** substitutions for the signatures of mayors, city managers, or county judges.

IF you are unable to obtain all necessary signatures before this form is due at the State Library, THEN send the State Library all other pages **except this Authorization** and indicate approximately when the Authorization for Application will be forthcoming. After obtaining the required signatures, mail this page to the Texas State Library to arrive no later than April 30, 2007.

By signing this form, the applying library is certifying that the information presented in its Annual Report for Local Fiscal Year 2006 is complete and accurate. Mail to: Texas State Library, Library Development Division, PO Box 12927, Austin, TX 78711-2927

AUTHORIZATION

 _____ SIGNATURE of Mayor, City Manager, District Board Chair, County Judge, or School Superintendent (Circle applicable one)	<u>Michael D. Brown</u> _____ Typewritten or printed name
 _____ SIGNATURE of Head Librarian	<u>Larry Justiss</u> _____ Typewritten or printed name
 _____ SIGNATURE of Library Board Chair	<u>Sylvan Polunsky</u> _____ Typewritten or printed name

**CONTRACT AND AGREEMENT
FOR THE PROVISION OF SANITATION SERVICES**

This Contract and Agreement is made and entered into this 3rd day of April, 2007, by and between the City of San Angelo, Texas, (hereinafter referred to as "The City"), and the County of Tom Green, by and through the Tom Green County Designated Representative (DR), Pam Weishuhn.

WHEREAS, the city of San Angelo is a home rule city located in Tom Green County, Texas, and the City desires to provide on-site sewage facility (OSSF) services by contracting with Tom Green County for the provision of such services; and

WHEREFORE, Tom Green County, by and through the Tom Green County DR, Pam Weishuhn, and the City agree that Tom Green County will provide certain OSSF services for the City;

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the Parties hereto agree as follows:

I. OBLIGATIONS OF THE CONTRACTOR

1.1. Tom Green County, by and through the Tom Green County DR, Pam Weishuhn, shall inspect the OSSF systems within the City, including but not limited to, performing evaluations and inspections of OSSF systems. Tom Green County, by and through the Tom Green County DR, Pam Weishuhn, shall further comply with all present and future laws pertaining to the inspection and approval of OSSF systems within the State of Texas, including minimum state standards.

1.2 Tom Green County, by and through the Tom Green County DR, Pam Weishuhn, shall further enforce reasonable rules and regulations in the conduct of its business, provided that such regulations, including rights and charges, shall be subject to the approval of the City, as provided by the laws of the State of Texas.

1.3 Tom Green County will provide all necessary equipment and personnel for said OSSF services under the terms of this Contract and Agreement.

II. OBLIGATIONS OF THE CITY

2.1 All permitting procedures, including the collection of fees, will be conducted by the County.

III. EXCLUSIVE RIGHTS

3.1 During the period of this Contract, Tom Green County, by and through the Tom Green County DR, Pam Weishuhn, shall have the sole exclusive rights to maintain and supervise the OSSF services of the City.

3.2 In the event that Pam Weishuhn, Tom Green County DR, is no longer employed by Tom Green County or otherwise resigns or is terminated or is incapable of performing her duties, the City shall have the right to terminate this Agreement in the same manner as provided by Article VI herein.

IV. DURATION OF THE CONTRACT

This Contract shall be come effective on November 6, 2007, and will continue in force as set forth and in accordance with Section VI contained herein.

V. THE DR'S STATUS

It is agreed by and between the Parties to this Contract that Tom Green County shall, as outlined in Section 1.3, furnish all necessary equipment, supplies, materials, and personnel necessary to carry out Tom Green County's obligations under the terms of this Contract and in accordance with any and all applicable federal, state, and local laws. Tom Green County will be responsible for maintaining any and all necessary insurance to cover damage to property and any personal injuries which might result from the performance of the Tom Green County DR under the terms of this Contract.

VI. RENEWAL OR TERMINATION

It is expressly agreed and understood between the Parties to this Agreement that this Contract will automatically be renewed for an additional year, at the end of each contract year, unless either Party shall give written notice of intent to terminate this Contract and Agreement at least 30 days prior to the annual termination or renewal date. Contract may be unilaterally terminated by either part on the annual renewal date if written notice is timely given. This Contract may also be terminated for cause in the event that either materially breaches the terms of this Agreement.

VII. COMPLIANCE WITH LAWS AND REGULATIONS

Both parties to this Contract clearly understand and agree that it is the intent of all parties for the OSSF systems of the City to operate fully and completely in compliance with all federal, state, and local laws and regulations concerning waste disposal. Both Parties to this Agreement will use their best efforts to ensure continued compliance with all laws and regulations.

For and in reliance on the promises, covenants and agreements contained in this document, we the Parties to this Agreement executed this document this 27 day of March, 2007,

ATTEST:

Alicia Ramirez
Alicia Ramirez, City Clerk

CITY OF SAN ANGELO, TEXAS

By: [Signature]

COUNTY OF TOM GREEN

By: [Signature]

Approved as to form and substance this 27 day of March, 2007.

[Signature]
County Judge

Tom Green County, Texas

AN ORDINANCE AMENDING THE CODE OF
ORDINANCES OF THE CITY OF SAN ANGELO
BY REPEALING CHAPTER 7, ARTICLE 7.600,
ON-SITE SEWAGE FACILITIES, IN ITS
ENTIRETY AND PROVIDING FOR AN
EFFECTIVE DATE.


BE IT ORDAINED BY THE CITY OF SAN ANGELO:

- 1) THAT, Chapter 7, Article 7.600, of the Code of Ordinances, City of San Angelo, Texas, is hereby repealed in its entirety.
- 2) THAT, this Ordinance shall be effective on, from and after the date of adoption.

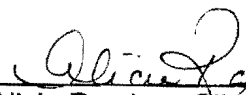
INTRODUCED on the 16th day of October, 2007, and finally PASSED,
APPROVED and ADOPTED on this the 6th day of November, 2007.

CITY OF SAN ANGELO

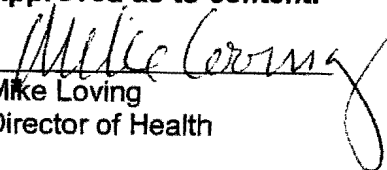
BY:


Joseph W. Lown, Mayor

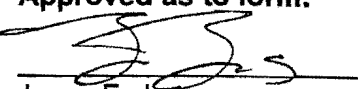
ATTEST:


Alicia Ramirez, City Clerk

Approved as to content:


Mike Loving
Director of Health

Approved as to form:


Jason F. Jares
Municipal Prosecutor

RESOLUTION

THE STATE OF TEXAS }
COUNTY OF TOM GREEN }

The Commissioners Court of Tom Green County, Texas does hereby order an election to be held for a constitutional amendment as ordered. The amendment will read:

"The constitutional amendment authorizing the legislature to provide for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for public school purposes on the residence homesteads of the elderly or disabled to reflect any reduction in rate of those taxes for the 2006 and 2007 tax years."

This election will be held on Saturday, May 12, 2007, in conjunction with the City of San Angelo, San Angelo Independent School District, Grape Creek Independent School District, and Veribest Independent School District.

The polling locations for this election will be the county precincts: 103, 106, 108, 110, 112, 114, 124, 126, 131, 137, 138, 144, 145, 146, 147, 155, 156, 157, 209, 211, 213, 215, 220, 228, 230, 240, 241, 243, 249, 253, 254, 304, 305, 306, 307, 316, 317, 318, 319, 327, 338, 348, 350, 351, 352, 358, 401, 402, 421, 422, 423, 429, 432, 433, 434, 435, 436, 442, and 459.

A Public Notice will be published in the newspaper notifying the voters of this election.

Signed this 27 day of March, 2007.


County Judge

Ralph Hochsicher
County Commissioner, Precinct 1


County Commissioner, Precinct 2

Steve Hoge
County Commissioner, Precinct 3

Richard A. Engwood
County Commissioner, Precinct 4



JOINT ELECTION AGREEMENT

THIS AGREEMENT is made this 3rd ^{GR}~~X~~ day of April, 2007 by and among the CITY OF SAN ANGELO, acting by and through its mayor, the honorable J W Lown, hereinafter referred to as "CITY," SAN ANGELO INDEPENDENT SCHOOL DISTRICT, acting by and through its Board of Trustees President, the honorable Lanny Layman hereinafter referred to as "SCHOOL DISTRICT," and TOM GREEN COUNTY, acting by and through its County Judge, the honorable Mike Brown, hereinafter referred to as "COUNTY," for a Joint Election to be held on May 12, 2007, in which voters will elect a Mayor, City Council Members, School Board Trustees, vote on two School District Bond Issues, and consider a proposition to amend the Texas State Constitution.

THIS AGREEMENT is entered into in consideration of the mutual covenants and promises hereinafter set out:

1. Common polling places shall be utilized for all entities having an interest in the May 12, 2007 election. Entities include the Tom Green County, City of San Angelo, San Angelo Independent School District, Grape Creek School District, Water Valley School District and the Lipan Water District. The County Elections Administrator's office shall be designated as the site for early voting by personal appearance.
2. The same persons shall be appointed to serve as election officers.
3. The County Elections Administrator shall be appointed as the early voting clerk and the City Secretary as the deputy early voting clerk for mail and personal appearance early voting.
4. A joint ballot and a single set of ballot boxes will be used at common polling places.
5. Election forms and records maintained at common polling places shall be combined.
6. A contract to provide election services (Contract for Election Services) shall be entered into with the County Elections Administrator and its provisions complied with.
7. This agreement shall be prepared by the Elections Administrator.
8. A preclearance document for submission to the U. S. Justice Department outlining any changes to voting practices and procedures relative to this Agreement or the Joint Election in general shall be prepared by the County Elections Administrator. In connection with the preclearance document, all entities shall review all material submitted to them by the County Elections Administrator and respond to all requests for approval or information in a timely manner.

The County Elections Administrator shall not be responsible for submitting preclearance documents for subject entities on any matters other than those affecting all parties unless otherwise agreed in writing.
9. In connection with the performance of this Agreement, no one of the contracting parties shall be deemed liable to third parties for any default of either of the other contracting parties in connection with the holding of the election, including the failure of any contracted party to pay any expenses hereunder.
10. This agreement shall be constructed under and in accordance with the laws of the State of Texas and under the Texas Election Code Joint Election Regulations, and all obligations of the parties created hereunder are performable in Tom Green County, Texas.
11. In case any one or more of the provisions contained in this Agreement for any reason shall be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or

unenforceability shall not affect any other provisions thereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

12. No amendment, modifications or alternation of the term hereof shall be binding unless the same is in writing, dated subsequent to the date of this contract and duly executed by the parties hereof.

13. In connection with this Agreement, all notices, inquires and communications shall be to the following persons of offices:

City Clerk
Alicia Ramirez
City of San Angelo
P O Box 1751
San Angelo, TX 76902

Assistant Superintendent for Business
San Angelo Independent School District
1621 University
San Angelo, Texas 76904

Elections Administrator
Vona McKerley
Judge Edd B Keyes Annex Building
113 Beauregard Avenue
San Angelo, Texas 76903

14. COST OF SERVICES: Contracted entities shall each pay their prorata share of the actual cost of services provided under the aforementioned Election Services Contract.

WITNESS the following signatures and seals in triplicate originals:

CITY OF SAN ANGELO

BY: 
J.W. Lown, Mayor

ATTEST:


Alicia Ramirez, City Clerk

SAN ANGELO INDEPENDENT
SCHOOL DISTRICT

BY: 
Larry Layton, President
Board of Trustees

TOM GREEN COUNTY

BY: 
Mike Brown,
County Judge

Tom Green County

PERSONNEL ACTION FORM

EMPLOYEE NAME: MENDEZ, Hermilo

ID: 5171

TYPE OF ACTION:

	New Hire	X	Position Reclassification/Regrade
	Rehire		Resignation (See Comments)
	Promotion		Retirement
	Demotion		Lay-Off/Reduction-In-Force
	Transfer		Dismissal/Discharge
	Salary Increase		Status Change
	Salary Correction		Other (See Comments)

Current Dept Name: Indigent Health care

Dept: 078

Current Position Title: IHC Caseworker I

Code: 4960

New Dept Name: Indigent Health care

Dept: 078

New Position Title: IHC Caseworker

Code: 4960

SALARY/POSITION INFORMATION:

Current Information		New Information	
Salary (S/M)	\$866.29 S/M	Salary (S/M)	\$900.94 S/M
Salary Range Code	S10	Salary Range Code	S11
Supplement (S/M)		Supplement (S/M)	
Supplement (S/M)		Supplement (S/M)	
EEO Job Category	PA	EEO Job Category	PA
SUI Code	923120	SUI Code	923120
Worker's Comp Code	8810	Worker's Comp Code	8810

Person Replaced:

Eligible for Rehire?:

Comments: Position classification and compensation changes resulting from job analysis conducted in February, 2007. Approved by Commissioner's Court on 03/27/07.

Effective Date: 04/01/07	Commissioner's Court (Approval Date): 03/27/07
--------------------------	--

Dept Head Signature: Date:

HR Director Signature: Date:

Tom Green County

PERSONNEL ACTION FORM

EMPLOYEE NAME: MENDEZ, Cynthia M.

ID: 4760

TYPE OF ACTION:

<input type="checkbox"/>	New Hire	<input checked="" type="checkbox"/>	Position Reclassification/Regrade
<input type="checkbox"/>	Rehire	<input type="checkbox"/>	Resignation (See Comments)
<input type="checkbox"/>	Promotion	<input type="checkbox"/>	Retirement
<input type="checkbox"/>	Demotion	<input type="checkbox"/>	Lay-Off/Reduction-In-Force
<input type="checkbox"/>	Transfer	<input type="checkbox"/>	Dismissal/Discharge
<input type="checkbox"/>	Salary Increase	<input type="checkbox"/>	Status Change
<input type="checkbox"/>	Salary Correction	<input type="checkbox"/>	Other (See Comments)

Current Dept Name: Indigent Health care

Dept: 078

Current Position Title: IHC Caseworker II

Code: 4965

New Dept Name: Indigent Health care

Dept: 078

New Position Title: IHC Operations Coordinator

Code: 4965

SALARY/POSITION INFORMATION:

Current Information		New Information	
Salary (S/M)	\$1022.42 S/M	Salary (S/M)	\$1063.32 S/M
Salary Range Code	S13	Salary Range Code	S14
Supplement (S/M)		Supplement (S/M)	
Supplement (S/M)		Supplement (S/M)	
EEO Job Category	PA	EEO Job Category	PA
SUI Code	923120	SUI Code	923120
Worker's Comp Code	8810	Worker's Comp Code	8810

Person Replaced:

Eligible for Rehire?:

Comments: Position classification and compensation changes resulting from job analysis conducted in February, 2007. Approved by Commissioner's Court on 03/27/07.

Effective Date: 04/01/07

Commissioner's Court (Approval Date): 03/27/07

Dept Head Signature:

Date:

HR Director Signature:

Date:

Tom Green County

PERSONNEL ACTION FORM

EMPLOYEE NAME: REYES, Sandra C

ID: 5561

TYPE OF ACTION:

<input type="checkbox"/>	New Hire	<input checked="" type="checkbox"/>	Position Reclassification/Regrade
<input type="checkbox"/>	Rehire	<input type="checkbox"/>	Resignation (See Comments)
<input type="checkbox"/>	Promotion	<input type="checkbox"/>	Retirement
<input type="checkbox"/>	Demotion	<input type="checkbox"/>	Lay-Off/Reduction-In-Force
<input type="checkbox"/>	Transfer	<input type="checkbox"/>	Dismissal/Discharge
<input type="checkbox"/>	Salary Increase	<input type="checkbox"/>	Status Change
<input type="checkbox"/>	Salary Correction	<input type="checkbox"/>	Other (See Comments)

Current Dept Name: Indigent Health care

Dept: 078

Current Position Title: Office Assistant (PT)

Code: 4550

New Dept Name: Indigent Health care

Dept: 078

New Position Title: IHC Case Assistant (PT)

Code: 4959

SALARY/POSITION INFORMATION:

Current Information		New Information	
Salary (S/M)	\$6.90/hr	Salary (S/M)	\$8.81/hr
Salary Range Code	S03	Salary Range Code	S08
Supplement (S/M)		Supplement (S/M)	
Supplement (S/M)		Supplement (S/M)	
EEO Job Category	AS	EEO Job Category	AS
SUI Code	923120	SUI Code	923120
Worker's Comp Code	8810	Worker's Comp Code	8810

Person Replaced:

Eligible for Rehire?:

Comments: Position classification and compensation changes resulting from job analysis conducted in February, 2007. Approved by Commissioner's Court on 03/26/07.

Effective Date: 04/01/07

Commissioner's Court (Approval Date): 03/27/07

Dept Head Signature:

Date:

HR Director Signature:

Date:

#19



COMMISSIONERS' COURT

PROCLAMATION

April Is Fair Housing Month

WHEREAS, Title VIII of the Civil Rights Act of 1968, as amended, prohibits discrimination in housing and declares it a national policy to provide, within constitutional limits, for fair housing in the United States; and

WHEREAS, The principle of Fair Housing is not only national law and national policy, but a fundamental human concept and entitlement for all Americans; and

WHEREAS, The anniversary of the National Fair Housing Law, provides an opportunity for all Americans to recognize that complete success in the goal of equal housing opportunity can only be accomplished with the help and cooperation of all Americans.

NOW, THEREFORE, the Commissioners' Court of Tom Green County do proclaim April as Fair Housing Month in the County of Tom Green and does hereby urge all the citizens of this locality to become aware of and support the Fair Housing law.

IN WITNESS THEREOF, passed and approved by the Commissioners' Court of Tom Green County, Texas, on this the 27 day of March, 2007.

A handwritten signature in cursive script, appearing to read "M. D. Brown".

Michael D. Brown, County Judge

ATTEST:

Subscribed and acknowledged before me by the said County Officials, on this the 27th day of March, 2007.



Attest:

A handwritten signature in cursive script, appearing to read "Elizabeth McGill".
Elizabeth McGill, County Clerk
Tom Green County, Texas

#21

PB&H
PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

Honorable County Judge and
Commissioners' Court of
Tom Green County, Texas

Gentlemen:

In planning and performing our audit of the basic financial statements of Tom Green County, Texas, for the year ended September 30, 2006, we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of certain matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 2, 2007, on the basic financial statements of Tom Green County, Texas.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Pattillo, Brown & Hill, LLP

March 2, 2007

TOM GREEN COUNTY, TEXAS

CURRENT YEAR COMMENTS

SEPTEMBER 30, 2006

STATEMENT ON AUDITING STANDARDS NO. 112

In May 2006, the AICPA Auditing Standards Board (ASB) issued Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Matters Identified in an Audit*. This new standard is effective for the County's fiscal year 2007 external audit. This auditing standard establishes definitions for "significant deficiencies" and "material weaknesses" in internal controls. We believe that the new definitions will lower the threshold for control deficiencies that must be reported by the external auditor. The result is likely to be an increase in the number of control deficiencies that are reported as a result from external financial audits.

In order to prepare for the implementation of SAS 112, it will be important for the County to understand the provisions of the new standard and to develop a detailed action plan. Several actions to consider are listed below:

- Identify an individual or team that will oversee the preparation for the implementation of this standard;
- Identify and document the key controls that support the various financial processes;
- Determine where the greatest risks of significant deficiencies or material weaknesses can occur;
- Implement an action plan for areas that need strengthening; and
- Prioritize key action steps that can be accomplished this fiscal year.

SEGREGATION OF DUTIES - JUSTICES OF THE PEACE

An essential element of any internal control system is the separation of duties in such a manner that no single individual could perpetrate an error and conceal it without the error being discovered in a timely manner. Three general categories of duties that should be separated to achieve effective control are:

- Maintaining custody of assets
- Authorizing transactions
- Recording transactions

One individual's ability to perform duties in two or more of the categories above increases the risk that this individual could create an error and conceal that error without detection in a timely manner.

While evaluating internal control procedures at Justices of the Peace #1, #2, #3 and #4, we noted that all clerks have the ability to dismiss court fines from the system. These clerks also receive payments for fines. As a result, there is a risk that fines paid could be kept by a clerk and the fine subsequently dismissed in the system.

In a small office, segregation of duties often presents difficulties due to the limited number of employees. However, even those with few employees may be able to assign responsibilities to achieve adequate segregation. In situations where it is not feasible to separate incompatible duties, we recommend the County increase the monitoring of these activities in order to improve the control environment.

BLANK CHECK STOCK

During our evaluation of internal controls at the District Clerk's office, we noticed that blank check stock was left in an unsecured area. Proper safeguarding of blank check stock will help improve the internal control environment by limiting the possibility of theft. We recommend the District Clerk's office consider storing blank check stock in a locked, fireproof safe with access limited to appropriate personnel.

DUAL SIGNATURES ON CHECKS

We noted that checks written from some County offices require only one signature. Specifically, the accounts held by the Sheriff, District Clerk, and Tax Assessor/Collector's offices require only one signature for payment. The purpose of dual signatures is to document two individuals' agreement on the propriety of the disbursement being made. We recommend these offices consider requiring dual signatures on checks in order to improve internal controls over disbursements.

DISASTER RECOVERY PLAN

Counties provide many essential services to their citizens and have a duty to ensure that disruptions in the provision of essential services are minimized following a disaster. Today the public sector relies heavily upon computers and other advanced technologies to conduct its operations. Therefore, disaster recovery planning, in order to be effective, must specifically address policies and procedures for minimizing the disruption of operations if computers or other advanced technologies are disabled following a disaster.

We recommend the County consider formally establishing written policies and procedures for minimizing disruptions resulting from failures in computers or other advanced technologies following a disaster. These written policies and procedures should be evaluated annually and updated periodically, no less than once every three years. At a minimum, policies and procedures for computer disaster recovery should do all of the following:

- Formally assign disaster recovery coordinators for each department to form a disaster recovery team. The responsibilities of team members should be defined and procedures established for assembling the team in the event of a disaster.

- Require the creation and preservation of backup data. This should cover the regular and timely backup of computer data and the transportation and storage of backup data off-site.
- Make provisions for the alternative processing of data following a disaster.
- Provide detailed instructions for restoring disk files.

ANTIFRAUD PROGRAMS AND CONTROLS

Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. An organization's management is responsible for designing and implementing effective systems and procedures for preventing, deterring, and detecting fraud. With the recently intensified focus on fraudulent financial statement reporting, as well as the ever-present risk of misappropriation of assets, many organizations are now more interested in establishing effective antifraud programs and controls.

The risk of fraud can be reduced through a combination of prevention, deterrence, and detection measures. However, fraud can be difficult to detect and the time and expense required for fraud investigation can be very costly. Therefore, it is essential to place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals that they should not commit fraud because of the likelihood of detection and punishment.

The AICPA fraud task force of the Auditing Standards Board commissioned a group of organizations and individuals with expertise in the area of fraud prevention, deterrence, and detection to develop guidance to help companies improve their antifraud programs and controls. The AICPA and six other professional organizations jointly published a document titled, "Management Antifraud Programs and Controls: Guidance to Help Prevent, Deter, and Detect Fraud." This document identifies measures entities can implement to prevent, deter, and detect fraud. It discusses these measures in the context of three fundamental elements. Broadly stated, these fundamental elements are:

- create and maintain a culture of honesty and high ethics;
- evaluate the risks of fraud and implement the processes, procedures and controls needed to mitigate the risks and reduce the opportunities for fraud; and
- develop an appropriate oversight process.

We recommend the County develop a heightened "fraud awareness" and a formal fraud risk-management program, with oversight from the Commissioners' Court. An effective system of antifraud programs and controls should encompass prevention, deterrence, and detection techniques and activities.

USER IDENTIFICATIONS

While reviewing internal control procedures at the various County offices, we noted instances at the County Clerk, District Clerk and Justice of the Peace #2 offices in which employees performed transactions using another employee's user identification. Using individual passwords provides an audit trail of the employee who processed each transaction. We recommend employees perform transactions using only their own user identification.

* * * * *

We appreciate the opportunity to be of service to **Tom Green County, Texas**. Should you have any questions or would like to discuss any of the aforementioned, please do not hesitate to call our office.



TOM GREEN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
SEPTEMBER 30, 2006**

TOM GREEN COUNTY, TEXAS

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TOM GREEN COUNTY, TEXAS

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FINANCIAL SECTION

VOL. 86 PG. 924

P&H
PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

Honorable County Judge and Members of the
Commissioners' Court of Tom Green County
San Angelo, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tom Green County, Texas as of and for the year ended September 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Tom Green County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Tom Green County, Texas, as of September 30, 2006, and the respective changes in financial position thereof, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government's Auditing Standards*, we have also issued our report dated March 9, 2007, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 33 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 required 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 Tom Green County, Texas' basic financial statements. The combining 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 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 Nonprofit Organizations*, and is also not a required part of the basic financial statements of Tom Green County, Texas. The combining 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.

Pattillo, Brown & Hill, LLP

March 9, 2007

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

VOL. 86 PG. 927

MANAGEMENT'S DISCUSSION AND ANALYSIS

Tom Green County

As management of Tom Green County, Texas, we offer readers of Tom Green County's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2006. We encourage readers to consider the information presented here with the County's financial statements which follow. This is the fourth year that Tom Green County is presenting financial information in the reporting format required by Governmental Accounting Standards Board (GASB) Statement 34. This GASB statement requires the County to present its basic statements utilizing the full accrual method as opposed to the modified accrual method. The differences include, among other items, the recognition of depreciation expense and accumulated depreciation of the County's capital assets and the matching of services rendered to associated expenses. Comparative analysis with prior year information is provided.

FINANCIAL HIGHLIGHTS

- The assets of Tom Green County exceeded its liabilities as of September 30, 2006, by \$31,328,939. Of this amount, \$12,712,915 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors in accordance with the County's fund designations and fiscal policies.
- The County's total net assets increased by \$1,232,510.
- As of the close of the current fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$12,949,305, an increase of \$923,695 compared to the prior year.
- The unreserved fund balance for the General Fund was \$8,472,982 or 32% of total General Fund expenditures, an increase of .20% from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of Tom Green County's finances in a manner similar to a private sector business. The *Statement of Net Assets* presents information on all of the County's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Tom Green County is improving or deteriorating.

The *Statement of Activities* presents a comparison between direct expenses and revenues for each of the County's functions or programs. Direct expenses are those that are specially associated with an activity and are clearly identifiable with that activity. Program revenues include charges paid by the recipient of services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not programmatic are presented as general revenues. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Tom Green County that are principally supported by taxes and intergovernmental revenues. The governmental activities of Tom Green County include general government, public safety, conservation, highways and streets, health and welfare, and culture and recreation. Tom Green County has no business-type activities.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Tom Green County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County are categorized as either governmental funds or fiduciary funds.

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

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

Tom Green County maintains 37 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Grants Special Revenue Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Tom Green County adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General Fund and Grants Special Revenue Fund to demonstrate compliance with this budget. More information is available concerning the County's budget by reviewing the approved annual budget on file with the Tom Green County Clerk.

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

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

Supplementary Information: GASB Statement No. 34 also requires that certain information be presented in the required supplementary information immediately following the notes to the financial statements. Combining fund statements can also be found within this section.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. In the case of Tom Green County, assets exceeded liabilities by \$31,328,939 at the close of the fiscal year.

Tom Green County's investment in capital assets (e.g. land, buildings, furniture and equipment, and roads and bridges), less any related outstanding debt used to acquire those assets, is 58% of net assets. Tom Green County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Tom Green County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Of the remaining net assets, 41% (\$12,712,915) of net assets are unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors, and 1% (\$308,556) of net assets is restricted for debt service.

TOM GREEN COUNTY'S NET ASSETS

	Governmental Activities	
	2006	2005
Current assets	\$ 15,411,143	\$ 14,825,728
Capital assets	<u>31,285,918</u>	<u>30,439,000</u>
Total assets	<u>46,697,061</u>	<u>45,264,728</u>
Current liabilities	3,174,802	4,463,761
Long-term liabilities	<u>12,193,320</u>	<u>13,417,600</u>
Total liabilities	<u>15,368,122</u>	<u>17,881,361</u>
Net assets:		
Invested in capital assets, net of related debt	18,307,468	15,221,800
Restricted for debt service	308,556	-
Unrestricted	<u>12,712,915</u>	<u>12,161,567</u>
Total net assets	<u>\$ 31,328,939</u>	<u>\$ 27,383,367</u>

As of September 30, 2006, the County has positive balances in all categories of net assets.

TOM GREEN COUNTY'S CHANGES IN NET ASSETS

	Governmental Activities	
	2006	2005
REVENUES		
Program revenues:		
Charges for services	\$ 6,937,639	\$ 7,050,942
Operating grants and contributions	2,660,493	2,177,891
Capital grants and contributions	1,016,061	-
General revenues:		
Property taxes	14,268,601	13,135,493
Other taxes	8,396,288	7,644,980
Investment earnings	767,049	497,661
Miscellaneous	100,622	1,931,573
Total revenues	<u>34,146,753</u>	<u>32,438,540</u>
EXPENSES		
General government	20,838,035	21,156,272
Public safety	5,457,275	5,047,324
Highways and streets	2,805,625	2,281,536
Conservation	385,486	261,433
Health and welfare	1,248,926	1,622,958
Culture and recreation	1,572,351	1,430,600
Interest on long-term debt	606,545	680,399
Total expenses	<u>32,914,243</u>	<u>32,480,522</u>
CHANGE IN NET ASSETS	1,232,510	(41,982)
NET ASSETS, BEGINNING	27,383,367	27,459,271
PRIOR PERIOD ADJUSTMENT	<u>2,713,062</u>	<u>(33,922)</u>
NET ASSETS, ENDING	<u>\$ 31,328,939</u>	<u>\$ 27,383,367</u>

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, Tom Green County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of Tom Green County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources. Such information is useful in assessing Tom Green County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

At the end of the 2006 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$12,949,305, an increase of \$923,695 compared with the prior year. Most of this balance is available for new spending with the exception of \$217,652, which has been committed for debt service.

The General Fund is the chief operating fund of Tom Green County. At the end of fiscal year 2006, the General Fund had a fund balance of \$8,472,982 with only \$55,365 reserved for prepaid items. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 32% of total General Fund expenditures. In addition, overall revenue in the General Fund increased \$750,089 from 2005, and General Fund expenditures increased \$860,839 in the same time.

Descriptions of Functions/Programs:

General Government: The costs associated with management and support departments (e.g. Purchasing, Human Resources, and Risk Management), operations of the court systems and prosecution offices (District and County Courts, Justices of the Peace, District and County Attorneys), costs of maintaining public facilities including the Justice Center and the Juvenile Detention Center, the Elections Department, and financial administration for the County.

Public Safety: The costs associated with the investigation and arrest of individuals suspected to be involved in criminal activities as well as costs associated with emergency services (i.e. Sheriff's Department, Constables, and Volunteer Fire Departments).

Conservation: Includes support for the agriculture and homemakers extension office.

Highways and Streets: The costs associated with County road and bridge departments and maintaining the County's infrastructure.

Health and Welfare: The costs associated with providing health benefits to citizens of the County (i.e. Indigent Health Care, Mental Health Unit, and contributions to support organizations).

Culture and Recreation: The costs associated with the operations of the County Library and Parks.

Interest on Long-term Debt: The finance charges associated with debt issuances for construction of County facilities.

Capital Assets and Debt Administration

The County's investment in capital assets for its governmental activities as of September 30, 2006 amounts to \$31,285,918 net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, infrastructure (roads and bridges), equipment, and furnishings. Major capital asset events during the year include a prior period adjustment to write off capital assets that are valued at less than the County's capitalization threshold of \$3,000. In addition, the County capitalized the following amounts during the year in completing capital projects or purchasing assets:

- County 4 H Building \$ 418,182
- Machinery and Equipment acquisitions \$1,433,856

CAPITAL ASSETS

	Historical Cost	Accumulated Depreciation	Net Investment
Land	\$ 3,685,233	\$ -	\$ 3,685,233
Buildings and improvements	38,724,997	16,856,463	21,868,534
Furniture and equipment	8,914,515	5,941,278	2,973,237
Roads and bridges	19,938,600	17,179,686	2,758,914
Total	\$ 71,263,345	\$ 39,977,427	\$ 31,285,918

At the end of the current fiscal year, the County's long-term outstanding debt was as follows:

LONG-TERM DEBT

	Original Amount	Interest Rate	Balance 09/30/06
Certificates of obligation:			
Series 1998	\$ 18,885,000	4 to 4.85%	\$ 12,850,000
Sales taxes payable, State of Texas	950,350	None	567,600
Capital leases	-		128,450
Compensated absences	-		759,571
Total			\$ 14,305,621

General Fund Budgetary Highlights

The Commissioners' Court made revisions during the year to the original appropriations approved for the 2006 fiscal year budget. Overall, these changes did not result in an increase to the total budget, and mainly involved transferring appropriations within the budget from department to department. These transfers were made for increased costs of fuel and utilities during the year which were not fully anticipated at the time the budget was adopted, increased costs of housing overflow inmates when the County's jail was at full capacity, and for costs associated with the County's responsibility to appoint attorneys for indigent legal defense. Also, the Court continues to anticipate losing federal and state program funding which appears to be dwindling with each year. As a result, the County was required to match or in some cases fully fund departments or programs that were once paid for with grant funding in order to continue to provide these services to the citizens of the County.

ECONOMIC FACTORS

Tom Green County continues to see an increase annually in sales tax income from the recent retail expansions within the City of San Angelo. In addition, we continue to expect the tax base to expand at a modest rate in the next few years. Development in the County continues in the forms of new subdivisions and numerous retail and eatery establishments. Currently, the County has a low debt service requirement, and given its favorable bond rating and the current lending environment, it may be an opportune time to consider financing options for major projects, if the Commissioners' Court so chooses. Most other revenue streams for the County are expected to remain relatively flat in the near future.

FUTURE BUDGET CONCERNS

For its next fiscal year budget, Tom Green County has implemented an employee compensation and classification plan and funded that plan to specifications. Adhering to and advancing that plan will be a substantial budget concern over the next few years, and will require the Commissioners' Court to give employee pay priority in the funding scheme. This means that employee compensation should be considered first, before other projects are decided upon. The Court has made an effort in this area in an attempt to address low salaries and wages that tend to cause the County to lose its employees to other governments and industries, and to cause problems when trying to attract qualified and experienced people to employment with the County.

In addition, there are a number of capital improvements that will be made to County infrastructure and buildings. These expenses are normally budgeted as non-recurring items from excess fund balance, and not out of operating revenue for the County. The Court chooses a proactive approach in maintenance in order to avoid large windfall expenses in the future. There are also a number of needs for County departments, which include storage space, office space, and continued upgrades of technology. The County operates on older software systems that, while functional, in some cases are no longer upgraded by the manufacturer. Software for the financial administration and for the Courts and Law Enforcement systems will be an item for discussion in future budgets.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of Tom Green County's finances for all those with an interest in the government's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to:

Auditor's Office
112 W. Beauregard Ave
San Angelo TX 76903-5850

**BASIC
FINANCIAL STATEMENTS**

VOL. 86 PG. 935

TOM GREEN COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2006

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 2,060,680
Investments	9,838,911
Receivables (net of allowances for uncollectibles)	1,660,875
Due from other governments	1,792,205
Prepaid expenses	58,472
Capital assets:	
Land	3,685,233
Buildings and improvements	38,724,997
Furniture and equipment	8,914,515
Infrastructure	19,938,600
Less: accumulated depreciation	(39,977,427)
Total capital assets	<u>31,285,918</u>
Total assets	<u>46,697,061</u>
LIABILITIES	
Accounts payable	745,835
Accrued liabilities	171,053
Due to other governments	13,383
Unearned revenue	35,713
Accrued interest	96,517
Noncurrent liabilities:	
Due within one year	2,112,301
Due in more than one year	<u>12,193,320</u>
Total liabilities	<u>15,368,122</u>
NET ASSETS	
Invested in capital assets, net of related debt	18,307,468
Restricted for:	
Debt service	308,556
Unrestricted	<u>12,712,915</u>
Total net assets	<u>\$ 31,328,939</u>

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

VOL. 86 PG. 936

TOM GREEN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2006

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$ 20,838,035	\$ 3,682,068	\$ 777,911	\$ 794,616	\$ (15,583,440)
Public safety	5,457,275	1,280,941	1,544,957	191,044	(2,440,333)
Highways and streets	2,805,625	1,859,261	-	-	(946,364)
Conservation	385,486	45,915	89,743	-	(249,828)
Health and welfare	1,248,926	-	218,376	-	(1,030,550)
Culture and recreation	1,572,351	69,454	29,506	30,401	(1,442,990)
Interest on long-term debt	<u>606,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(606,545)</u>
Total governmental activities	<u>\$ 32,914,243</u>	<u>\$ 6,937,639</u>	<u>\$ 2,660,493</u>	<u>\$ 1,016,061</u>	(22,300,050)
General revenues:					
Taxes:					
Property taxes, levied for general purposes					14,268,601
Property taxes, levied for debt service					2,403,995
Sales taxes					5,771,984
Other taxes					220,309
Unrestricted investment earnings					767,049
Miscellaneous					<u>100,622</u>
Total general revenues					<u>23,532,560</u>
Change in net assets					1,232,510
Net assets - beginning					27,383,367
Prior period adjustment					<u>2,713,062</u>
Net assets - ending					<u>\$ 31,328,939</u>

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

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TOM GREEN COUNTY, TEXAS

BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2006

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 156,675	\$ 4,643	\$ 1,899,362	\$ 2,060,680
Investments	7,480,477	-	2,358,434	9,838,911
Receivables (net of allowances for uncollectibles)				
Accounts	65,825	396	31,559	97,780
Taxes	556,272	-	101,249	657,521
Due from other funds	155,229	48,545	57,636	261,410
Due from other governments	1,230,539	317,970	243,696	1,792,205
Prepaid items	55,365	-	3,107	58,472
Total assets	<u>\$ 9,700,382</u>	<u>\$ 371,554</u>	<u>\$ 4,695,043</u>	<u>\$ 14,766,979</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	531,928	136,345	77,562	745,835
Accrued liabilities	150,133	7,179	13,741	171,053
Due to other funds	45,898	161,493	54,019	261,410
Due to other governments	65	-	13,318	13,383
Deferred revenue	499,376	35,713	90,904	625,993
Total liabilities	<u>1,227,400</u>	<u>340,730</u>	<u>249,544</u>	<u>1,817,674</u>
Fund balances:				
Reserved for:				
Prepaid items	55,365	-	-	55,365
Debt service	-	-	217,652	217,652
Unreserved	8,417,617	30,824	-	8,448,441
Unreserved, reported in non-major:				
Special revenue funds	-	-	4,227,847	4,227,847
Total fund balances	<u>8,472,982</u>	<u>30,824</u>	<u>4,445,499</u>	<u>12,949,305</u>
Total liabilities and fund balances	<u>\$ 9,700,382</u>	<u>\$ 371,554</u>	<u>\$ 4,695,043</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	31,285,918
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	1,495,854
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.	(14,402,138)
Net assets of governmental activities	<u>\$ 31,328,939</u>

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

TOM GREEN COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 20,284,290	\$ -	\$ 2,421,354	\$ 22,705,644
Fees of office	2,767,560	-	1,487,320	4,254,880
Fines and forfeitures	1,180,277	-	34,137	1,214,414
Licenses and permits	38,420	-	873,852	912,272
Intergovernmental	681,523	2,076,796	1,142,432	3,900,751
Charges for services	-	-	79,249	79,249
Investment earnings	535,189	-	231,806	766,995
Miscellaneous	316,458	5,401	138,341	460,200
Total revenues	<u>25,803,717</u>	<u>2,082,197</u>	<u>6,408,491</u>	<u>34,294,405</u>
EXPENDITURES				
Current:				
General government	18,187,204	612,555	592,334	19,392,093
Public safety	3,768,589	644,455	764,332	5,177,376
Highways and streets	250,334	-	1,909,444	2,159,778
Conservation	352,909	-	27,005	379,914
Health and welfare	1,233,416	-	-	1,233,416
Culture and recreation	1,344,882	-	187,328	1,532,210
Debt service:				
Principal	39,600	-	1,784,435	1,824,035
Interest and other charges	-	-	619,641	619,641
Capital outlay	864,795	796,812	276,789	1,938,396
Total expenditures	<u>26,041,729</u>	<u>2,053,822</u>	<u>6,161,308</u>	<u>34,256,859</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(238,012)</u>	<u>28,375</u>	<u>247,183</u>	<u>37,546</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	152,885	152,885
Proceeds from sale of capital assets	19,171	-	11,801	30,972
Transfers in	147,811	-	259,461	407,272
Transfers out	(200,000)	-	(207,272)	(407,272)
Total other financing sources and uses	<u>(33,018)</u>	<u>-</u>	<u>216,875</u>	<u>183,857</u>
NET CHANGE IN FUND BALANCES	<u>(271,030)</u>	<u>28,375</u>	<u>464,058</u>	<u>221,403</u>
FUND BALANCES, BEGINNING	<u>8,113,798</u>	<u>-</u>	<u>3,911,812</u>	<u>12,025,610</u>
PRIOR PERIOD ADJUSTMENT	630,214	2,449	69,629	702,292
FUND BALANCES, BEGINNING, AS RESTATED	<u>8,744,012</u>	<u>2,449</u>	<u>3,981,441</u>	<u>12,727,902</u>
FUND BALANCES, ENDING	<u>\$ 8,472,982</u>	<u>\$ 30,824</u>	<u>\$ 4,445,499</u>	<u>\$ 12,949,305</u>

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

TOM GREEN COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2006

Net change in fund balances - total governmental funds: \$ 221,403

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. (358,030)

Governmental funds report the entire proceeds from the sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the net value of the asset sold. (110,178)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. (147,652)

Governmental funds report long-term debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments. 1,671,150

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds: (44,183)

Change in net assets of governmental activities \$ 1,232,510

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

TOM GREEN COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
SEPTEMBER 30, 2006

	<u>Agency Fund</u>
ASSETS	
Cash	\$ 1,590,866
Investments	2,248,329
Accounts receivable	26,272
Due from other governments	<u>4,396</u>
Total assets	<u>\$ 3,869,863</u>
LIABILITIES	
Accounts payable	\$ 2,870,937
Due to other governments	<u>998,926</u>
Total liabilities	<u>\$ 3,869,863</u>

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

TOM GREEN COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Tom Green is an independent governmental entity created under the laws of the State of Texas. The County is governed by an elected Commissioners' Court. The financial statements of the County include all funds and agencies over which the County exercises oversight responsibilities, accountability or with which the County has a special financial relationship. The County has no component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. *Program revenue* includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as *general revenue*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County has the following major governmental funds:

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

The **Grants Fund** is used to account for federal and state monies provided for the enhancement of programs not fully funded by the County.

Additionally, the County reports the following fund types:

Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations or other governments. These assets are funds held by various County officials for fees due to other governments or beneficiaries. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

D. Assets, Liabilities and Net Assets or Equity

Deposits and Investments

The County's cash and investments consist of cash on hand, demand deposits, and investment pools.

Investments for the County are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations. The reported value of the pools are the same as the fair value of the pool shares.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the time of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advance to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All property tax receivables are shown net of an allowance for uncollectibles.

Taxes are due October 1 and become delinquent after January 31. No split payments or discounts are allowed. Penalties and Interest: (a) a delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax on July 1 incurs a total penalty of 12 percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent; (b) a delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid; and an additional penalty up to a maximum of 15% of taxes, penalty and interest may be imposed to defray costs of collection for taxes delinquent after July 1.

(continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Inventories and Prepaid Items

Inventory items are considered immaterial and are not reported in the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items) are reported in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$3,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives:

Assets	Years
Infrastructure (roads and bridges)	20
Buildings and improvements	20 - 30
Vehicles	5
Machinery and equipment	3 - 15

Compensated Absences

It is the County's policy to permit employees to accumulate earned but not unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements.

Long-term Obligations

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Long-term Obligations (Continued)

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

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Net Assets

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

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains, “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(14,402,138) difference are as follows:

Bonds, notes and capital leases	\$(13,546,050)
Accrued interest payable	(96,517)
Compensated absences	(759,571)
Net adjustment to increase <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	\$(14,402,138)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$(358,030) difference are as follows:

Capital outlay	\$ 1,852,038
Depreciation expense	(2,210,068)
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$(358,030)

Another element of that reconciliation states, "Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this \$558,034 difference are as follows:

Property tax revenue	\$(66,903)
Fine and fee revenue	624,937
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ 558,034

Another element of that reconciliation states, "Governmental funds report long-term debt proceeds as current financial resources. In contrast, the statement of activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the statement of activities treats such repayments as a reduction in long-term liabilities." The details of this \$1,671,150 difference are as follows:

Debt issued or incurred:	
Issuance of capital lease	\$(152,885)
Principal repayments	1,824,035
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ 1,671,150

(continued)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue,
Expenditures and Changes in Fund Balances and the Government-wide Statement of
Activities (Continued)

Another element of that reconciliation states, "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this \$(44,183) difference are as follows:

Compensated absences	\$(57,279)
Accrued interest	<u>13,096</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$(44,183)</u>

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

1. The County Judge and Commissioners' Court have departmental meetings with management to determine the departmental budget requests.
2. The County Judge and Commissioners must meet in several workshops to establish a proposed budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them. The proposed budget is filed with County Clerk and made available for public inspection at least 15 days prior to public budget hearing.
3. Public hearings are conducted to obtain taxpayer comments.
4. After the public hearings, the Commissioners' Court reviews the budget and makes any adjustments they feel necessary.
5. The budget is then legally enacted by the Commissioners' Court on or before October 1, in the timeframe required by statute.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Budgetary Information (Continued)

Only the governing body, composed of the Commissioners' Court, may amend the budget after its adoption so long as the amendment continues to meet the requirements of Section 111 of the *Local Government Code*. During the year, several supplementary amendments to the original budget were required. Individual amendments were not material in relation to the original appropriations, and all amendments were legally made. The budget amounts shown in the combined financial statements represent the budget as amended at September 30, 2006. Under state statute, actual expenditures cannot exceed budgetary appropriations at any level for which the budget is formally approved. The County's legally adopted budget is at the department level in those funds with multiple departments and at the fund level in single department funds. Management can, with the exception of personnel items, make adjustments to their budget within the departmental level with Commissioners' Court approval. All budgets are fixed in nature. All governmental funds have legally adopted budgets. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year-end. All encumbrances lapse at year-end.

4. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2006, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
MBIA	\$ 4,379,779	35
Funds Management	<u>5,806,905</u>	44
Total fair value	<u>\$ 10,186,684</u>	

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

4. DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Regulatory oversight for the operations of the external investment pool is found in the Public Funds Investment Act of the State of Texas. Required oversight for pools includes compliance with investment guidelines, annual independent audits, and the establishment of oversight boards.

Interest Rate Risk

In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the average dollar weighted maturity of its investment portfolios to a maximum of 90 days.

Custodial Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2006, the County's deposit balance was collateralized with securities held by the pledging financial institution or covered by FDIC insurance.

Credit Risk

It is the County's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The County's investment pools are rated as follows by Standard and Poor's Investors Service.

MBIA
Funds Management

AAA
AAA

4. DETAILED NOTES ON ALL FUNDS (Continued)

Receivables

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

	<u>General</u>	<u>Grants</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Taxes	\$ 671,227	\$ -	\$ 136,154	\$ 807,381
Accounts	<u>65,825</u>	<u>396</u>	<u>31,559</u>	<u>97,780</u>
Gross receivables	737,052	396	167,713	905,161
Less: allowance for uncollectibles	(114,955)	-	(34,905)	(149,860)
Net total receivables	<u>\$ 622,097</u>	<u>\$ 396</u>	<u>\$ 132,808</u>	<u>\$ 755,301</u>

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

	<u>Unavailable</u>	<u>Unearned</u>
General fund:		
Delinquent property taxes receivable	\$ 499,376	\$ -
Other governmental:		
Delinquent property taxes receivable	90,904	-
Intergovernmental	<u>-</u>	<u>35,713</u>
Governmental funds	<u>\$ 590,280</u>	<u>\$ 35,713</u>

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

Capital asset activity for the year ended September 30, 2006, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 3,685,233	\$ -	\$ -	\$ -	\$ 3,685,233
Capital assets, being depreciated:					
Buildings	37,673,179	418,182	-	633,636	38,724,997
Infrastructure	19,936,600	-	-	2,000	19,938,600
Machinery and equipment	9,998,044	1,433,856	(534,256)	(1,983,129)	8,914,515
Total capital assets being depreciated	67,607,823	1,852,038	(534,256)	(1,347,493)	67,578,112
Less accumulated depreciation:					
Buildings	(17,257,779)	(1,045,136)	-	1,446,452	(16,856,463)
Infrastructure	(16,900,232)	(279,454)	-	-	(17,179,686)
Machinery and equipment	(6,696,045)	(885,478)	424,078	1,216,167	(5,941,278)
Total accumulated depreciation	(40,854,056)	(2,210,068)	424,078	2,662,619	(39,977,427)
Total capital assets being depreciated, net	26,753,767	(358,030)	(110,178)	1,315,126	27,600,685
Governmental activities capital assets, net	\$ 30,439,000	\$(358,030)	\$(110,178)	\$ 1,315,126	\$ 31,285,918

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

Governmental activities:	
General government	\$ 1,252,182
Public safety	259,111
Conservation	5,181
Highway and streets	641,082
Health and welfare	15,510
Culture and recreation	37,002
	<u>\$ 2,210,068</u>

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Interfund Receivables, Payables and Transfers

Due to/from other funds:

<u>Due to</u>	<u>General</u>	<u>Grants</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General	\$ -	\$ 149,184	\$ -	\$ 149,184
Grants	43,321	5,224	-	48,545
Nonmajor governmental	2,577	7,013	54,091	63,681
Total	\$ 45,898	\$ 161,421	\$ 54,091	\$ 261,410

These balances resulted from the time lag between the dates that 1) interfund goods and services are provided on reimbursable expenditures occur, and 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers:

	<u>Transfers in</u>		
	<u>General</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Transfer Out:			
General	\$ -	\$ 147,811	\$ 147,811
Nonmajor governmental funds	200,000	59,461	259,461
Total Transfers	\$ 200,000	\$ 207,272	\$ 407,272

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by budget to expend them; and (2) fund the County's match portion for grants.

Long-term Debt

Capital Leases

The County has acquired certain capital assets for governmental activities through the use of lease purchase agreements. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

4. DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt (Continued)

Capital Leases (Continued)

The assets acquired through capital leases are as follows:

	<u>Asset</u>	<u>Accumulated Depreciation</u>	<u>Total</u>
Governmental activities Assets:			
Equipment	\$ 152,885	\$ 30,577	\$ 122,308
Total	\$ 152,885	\$ 30,577	\$ 122,308

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2006, were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>
2007	\$ 80,479
2008	53,653
Total minimum lease payments	134,132
Less: amount representing interest	(5,682)
Present value of minimum lease payments	\$ 128,450

Refunding Bonds and Sales Tax Payable

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. The original amount of general obligation bonds issued in prior years was \$18,885,000.

\$18,885,000 Series 1998 General Obligation Refunding Bonds	\$ 12,850,000
\$950,351 Sales Tax Payable to the State of Texas in monthly installments of \$3,251 to \$3,300 through February 2021; interest at 0%.	567,600
Total	\$ 13,417,600

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt (Continued)

Refunding Bonds and Sales Tax Payable (Continued)

Annual debt service requirements to maturity for the bonds and the note payable to the State of Texas for sales tax are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2007	\$ 1,884,600	\$ 539,433
2008	1,964,600	457,415
2009	2,044,600	370,955
2010	2,129,600	279,820
2011	2,229,600	182,425
2012-2016	2,993,000	101,708
2017-2021	171,600	-
Total	\$ 13,417,600	\$ 1,931,756

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2006, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities					
Refunding bonds	\$ 14,610,000	\$ -	\$ 1,760,000	\$ 12,850,000	\$ 1,845,000
Sales tax payable	607,200	-	39,600	567,600	39,600
Capital leases	-	152,885	24,435	128,450	75,787
Compensated absences	702,292	640,577	583,298	759,571	151,914
Governmental activity long-term liabilities	\$ 15,919,492	\$ 793,462	\$ 2,407,333	\$ 14,305,621	\$ 2,112,301

Retirement Benefits

Plan Description

Tom Green County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

4. DETAILED NOTES ON ALL FUNDS (Continued)

Retirement Benefits (Continued)

Plan Description (Continued)

The plan provisions are adopted by the Commissioners' Court of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 years or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any County-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 County-financed monetary credits. The level of these credits is adopted by the Commissioners' Court of the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County'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 County-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 (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 7.17% for the months of the accounting year in 2005, and 7.11% for the months of the accounting year in 2006. The deposit rate payable by the employee members for calendar year 2006 is the rate of 7% as adopted by the governing body of the employer. The employee deposit rate and the employer deposit 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 ended September 30, 2006, the annual pension cost for the TCDRS plan for its employees was \$1,212,615 and the actual contributions were \$1,212,615. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2004 and December 31, 2003, the basis for determining the contribution rates for calendar years 2006 and 2005. The December 31, 2005, actuarial valuation is the most recent valuation.

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Retirement Benefits (Continued)

Annual Pension Cost (Continued)

Actuarial Valuation Information

Actuarial Valuation Date	12/31/03	12/31/04	12/31/05
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period in years	20	20	20
Asset valuation method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.5%	5.5%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate

Trend Information for the
Retirement Plan for the Employees of Tom Green County

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/04	\$ 1,124,598	100%	-
09/30/05	1,138,652	100%	-
09/30/06	1,212,615	100%	-

Schedule of Funding Progress for the Retirement Plan
For the Employees of Tom Green County

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	\$ 27,522,827	\$ 32,244,259	\$ 4,721,432	85.36%	\$ 14,367,861	32.86%
12/31/04	30,245,532	35,208,768	4,963,236	85.90%	15,203,605	32.65%
12/31/05	32,709,456	37,368,825	4,659,369	87.53%	15,990,555	29.14%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases workers' compensation insurance coverage from the Texas Association of Counties Self-insurance Fund, a public entity risk pool, which is self-sustaining through member premiums. The Fund reinsures through commercial companies for claims in excess of \$300,000.

The County maintains commercial insurance coverage covering other risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. There have been no significant reductions in insurance coverage from the prior year.

Commitments and Contingencies

Litigation

The County is party to various legal proceedings which normally occur in governmental operations. In the opinion of management, these legal proceedings are not likely to have a material adverse impact on the affected funds of the County. No accrual has been made for any contingency in these financial statements.

Federal and State Grants

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement, which may arise as the result of these audits, is not believed to be material.

Prior Period Adjustments

Fund Financial Statements

In prior periods, the County has recorded an expenditure and a liability in the General Fund for compensated absences expected to be paid within the next year. In accordance with generally accepted accounting principles, expenditure recognition should be strictly limited to the amount due and payable as of the end of the fiscal period. An adjustment has been made to the beginning fund balance in the General Fund to reflect this change. The effect of this transaction was an increase of \$702,292 to the beginning fund balance in the General Fund.

Government-wide Financial Statements

In the prior year, the County understated its net capital assets by \$1,315,126. Additionally, in prior years, the County has understated property tax revenues by \$657,183 and revenues from fines by \$740,753. Accordingly, the beginning net assets in the government-wide financial statements has been restated. This restatement increased beginning net assets in the government-wide financial statements by \$2,713,062.

**REQUIRED
SUPPLEMENTARY INFORMATION**

VOL. 86 PG. 959

TOM GREEN COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
REVENUES				
Taxes	\$ 19,391,054	\$ 19,391,054	\$ 20,284,290	\$ 893,236
Fees of office	2,511,350	2,511,350	2,767,560	256,210
Fines and forfeitures	1,070,000	1,070,000	1,180,277	110,277
Licenses and permits	30,000	30,000	38,420	8,420
Intergovernmental	672,384	672,384	681,523	9,139
Investment earnings	245,000	245,000	535,189	290,189
Miscellaneous	701,734	701,734	316,458	(385,276)
Total revenues	<u>24,621,522</u>	<u>24,621,522</u>	<u>25,803,717</u>	<u>1,182,195</u>
EXPENDITURES				
Current:				
General government:				
Salaries and wages	8,143,082	7,940,964	7,849,639	91,325
Benefits	2,967,837	2,742,543	2,660,543	82,000
Operations	7,625,778	7,789,336	7,677,022	112,314
Capital outlay	542,640	604,350	609,979	(5,629)
Total general government	<u>19,279,337</u>	<u>19,077,193</u>	<u>18,797,183</u>	<u>280,010</u>
Public safety:				
Salaries and wages	2,401,615	2,320,656	2,315,292	5,364
Benefits	790,995	728,934	702,975	25,959
Operations	658,343	753,534	750,322	3,212
Capital outlay	180,340	190,340	185,908	4,432
Total public safety	<u>4,031,293</u>	<u>3,993,464</u>	<u>3,954,497</u>	<u>38,967</u>
Highways and streets:				
Salaries and wages	196,204	173,733	173,726	7
Benefits	62,630	56,019	52,122	3,897
Operations	39,020	30,484	24,486	5,998
Capital outlay	17,000	17,000	16,300	700
Total highways and streets	<u>314,854</u>	<u>277,236</u>	<u>266,634</u>	<u>10,602</u>
Conservation:				
Salaries and wages	158,325	158,325	153,292	5,033
Benefits	58,660	58,660	39,597	19,063
Operations	167,188	167,188	160,020	7,168
Capital outlay	28,000	28,000	26,405	1,595
Total conservation	<u>412,173</u>	<u>412,173</u>	<u>379,314</u>	<u>32,859</u>

TOM GREEN COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (Continued)				
Health and welfare:				
Salaries and wages	\$ 78,928	\$ 78,553	\$ 78,231	\$ 322
Benefits	28,485	28,485	22,928	5,557
Operations	1,964,100	1,964,475	1,132,257	832,218
Total health and welfare	<u>2,071,513</u>	<u>2,071,513</u>	<u>1,233,416</u>	<u>838,097</u>
Culture and recreation:				
Salaries and wages	791,440	777,815	773,656	4,159
Benefits	246,924	227,756	221,053	6,703
Operations	348,083	355,995	350,173	5,822
Capital outlay	33,688	28,688	26,203	2,485
Total culture and recreation	<u>1,420,135</u>	<u>1,390,254</u>	<u>1,371,085</u>	<u>19,169</u>
Debt service:				
Principal	39,600	39,600	39,600	-
Total debt service	<u>39,600</u>	<u>39,600</u>	<u>39,600</u>	<u>-</u>
Total expenditures	<u>27,568,905</u>	<u>27,261,433</u>	<u>26,041,729</u>	<u>1,219,704</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	<u>(2,947,383)</u>	<u>(2,639,911)</u>	<u>(238,012)</u>	<u>2,401,899</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	15,000	15,000	19,171	4,171
Transfers in	-	-	147,811	147,811
Transfers out	-	(200,000)	(200,000)	-
Total other financing sources and uses	<u>15,000</u>	<u>(185,000)</u>	<u>(33,018)</u>	<u>151,982</u>
NET CHANGE IN FUND BALANCE	<u>(2,932,383)</u>	<u>(2,824,911)</u>	<u>(271,030)</u>	<u>2,553,881</u>
FUND BALANCE, BEGINNING	<u>8,113,798</u>	<u>8,113,798</u>	<u>8,113,798</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>630,214</u>	<u>630,214</u>
FUND BALANCE, BEGINNING,				
AS RESTATED	<u>8,113,798</u>	<u>8,113,798</u>	<u>8,744,012</u>	<u>630,214</u>
FUND BALANCE, ENDING	<u>\$ 5,181,415</u>	<u>\$ 5,288,887</u>	<u>\$ 8,472,982</u>	<u>\$ 3,184,095</u>

TOM GREEN COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,669,808	\$ 2,195,773	\$ 2,076,796	\$ (118,977)
Miscellaneous	-	5,401	5,401	-
Total revenues	<u>1,669,808</u>	<u>2,201,174</u>	<u>2,082,197</u>	<u>(118,977)</u>
EXPENDITURES				
Current:				
General government	109,793	629,059	612,555	16,504
Public safety	511,953	676,852	644,455	32,397
Capital outlay	<u>1,726,690</u>	<u>862,690</u>	<u>796,812</u>	<u>65,878</u>
Total expenditures	<u>2,348,436</u>	<u>2,168,601</u>	<u>2,053,822</u>	<u>114,779</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(678,628)</u>	<u>32,573</u>	<u>28,375</u>	<u>(4,198)</u>
FUND BALANCE, BEGINNING	-	-	-	-
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>2,449</u>	<u>2,449</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>-</u>	<u>-</u>	<u>2,449</u>	<u>2,449</u>
FUND BALANCE, ENDING	<u>\$ (678,628)</u>	<u>\$ 32,573</u>	<u>\$ 30,824</u>	<u>\$ (1,749)</u>

**COMBINING STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS**

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TOM GREEN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006

	Special Revenue			
	Road and Bridge Precincts 1 and 3	Road and Bridge Precincts 2 and 4	County Law Library	Library
ASSETS				
Cash	\$ 82,051	\$ 82,545	\$ 1,169	\$ 5,955
Investments	223,076	257,458	79,744	1,093,146
Receivables (net of allowance for uncollectibles)				
Accounts	9,672	9,608	1,577	4,657
Taxes	-	1	-	-
Due from other funds	3,383	3,383	-	-
Due from other governments	5,290	5,290	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 323,472</u>	<u>\$ 358,285</u>	<u>\$ 82,490</u>	<u>\$ 1,103,758</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,706	\$ 9,178	\$ -	\$ 1,377
Accrued liabilities	5,009	3,056	382	-
Due to other funds	781	1,046	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>12,496</u>	<u>13,280</u>	<u>382</u>	<u>1,377</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Unreserved, reported in:				
Special revenue funds	<u>310,976</u>	<u>345,005</u>	<u>82,108</u>	<u>1,102,381</u>
Total fund balances	<u>310,976</u>	<u>345,005</u>	<u>82,108</u>	<u>1,102,381</u>
Total liabilities and fund balances	<u>\$ 323,472</u>	<u>\$ 358,285</u>	<u>\$ 82,490</u>	<u>\$ 1,103,758</u>

Special Revenue							
General Land Purchase	Texas Juvenile Probation Contracts	Employee Enrichment	County Clerk Preservation and Archive	Justice Court Technology	Records Management District Clerk	Courthouse and Justice Security	County Attorney Fee Account
\$ 127 10,996	\$ 1,204,237 -	\$ 8,354 -	\$ 5,342 154,257	\$ 1,041 119,468	\$ 1,317 16,597	\$ 7,384 24,290	\$ 6,852 -
-	-	763	2,169	164	568	621	588
-	-	-	-	-	-	-	-
-	47,791	-	933	-	-	-	-
-	170,208	-	-	-	-	-	-
-	-	-	-	-	-	1,185	-
<u>\$ 11,123</u>	<u>\$ 1,422,236</u>	<u>\$ 9,117</u>	<u>\$ 162,701</u>	<u>\$ 120,673</u>	<u>\$ 18,482</u>	<u>\$ 33,480</u>	<u>\$ 7,440</u>
\$ -	\$ 36,777	\$ -	\$ 7,328	\$ -	\$ -	\$ 660	\$ -
-	3,547	-	-	-	-	318	205
-	52,180	-	10	-	-	2	-
-	13,318	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	105,822	-	7,338	-	-	980	205
-	-	-	-	-	-	-	-
<u>11,123</u>	<u>1,315,059</u>	<u>9,117</u>	<u>155,363</u>	<u>120,673</u>	<u>18,482</u>	<u>32,500</u>	<u>7,235</u>
<u>11,123</u>	<u>1,315,059</u>	<u>9,117</u>	<u>155,363</u>	<u>120,673</u>	<u>18,482</u>	<u>32,500</u>	<u>7,235</u>
<u>\$ 11,123</u>	<u>\$ 1,420,881</u>	<u>\$ 9,117</u>	<u>\$ 162,701</u>	<u>\$ 120,673</u>	<u>\$ 18,482</u>	<u>\$ 33,480</u>	<u>\$ 7,440</u>

(continued)

TOM GREEN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2006

	Special Revenue			
	District Attorney Fee Accounts	Records Management County Courts	Veterans' Services	Juvenile Deferred Processing
ASSETS				
Cash	\$ 22,358	\$ 1,145	\$ 6,025	\$ 18,522
Investments	-	116,726	-	-
Receivables (net of allowance for uncollectibles)				
Accounts	405	326	-	204
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	150	20
Prepaid items	-	-	-	-
Total assets	\$ 22,763	\$ 118,197	\$ 6,175	\$ 18,746
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	29	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	-	-	29	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Unreserved, reported in:				
Special revenue funds	22,763	118,197	6,146	18,746
Total fund balances	22,763	118,197	6,146	18,746
Total liabilities and fund balances	\$ 22,763	\$ 118,197	\$ 6,175	\$ 18,746

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Special Revenue							
Judicial Efficiency	Courthouse Landscaping	Court-at-Law Excess State Supplement	LEOSE Training	Judicial Education County Judge	Park Donations	Lateral Road	Post- Adjudication Juvenile Detention Facility
\$ 20,218	\$ 16	\$ 20,335	\$ 12,445 8,830	\$ 5,197	\$ 59	\$ 414	\$ 15,848
-	-	-	-	15	-	-	-
-	-	-	-	-	-	-	-
2,146	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,145</u>	<u>-</u>	<u>702</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 23,509</u>	<u>\$ 16</u>	<u>\$ 21,037</u>	<u>\$ 21,350</u>	<u>\$ 5,212</u>	<u>\$ 59</u>	<u>\$ 414</u>	<u>\$ 15,848</u>
\$ 346	\$ -	\$ -	\$ 123	\$ 60	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>346</u>	<u>-</u>	<u>-</u>	<u>123</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
<u>23,163</u>	<u>16</u>	<u>21,037</u>	<u>21,227</u>	<u>5,152</u>	<u>59</u>	<u>414</u>	<u>17,203</u>
<u>23,163</u>	<u>16</u>	<u>21,037</u>	<u>21,227</u>	<u>5,152</u>	<u>59</u>	<u>414</u>	<u>17,203</u>
<u>\$ 23,509</u>	<u>\$ 16</u>	<u>\$ 21,037</u>	<u>\$ 21,350</u>	<u>\$ 5,212</u>	<u>\$ 59</u>	<u>\$ 414</u>	<u>\$ 17,203</u>

TOM GREEN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2006

	Special Revenue			
	TCDP Christoval Water Project	Administrative Fee - JP	Crisis Intervention Program Donations	Graffiti Eradication
ASSETS				
Cash	\$ -	\$ 1,360	\$ 4,202	\$ 508
Investments	-	83,524	-	-
Receivables (net of allowance for uncollectibles)				
Accounts	-	82	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	62,738	-	-	-
Prepaid items	-	-	-	-
	<u>\$ 62,738</u>	<u>\$ 84,966</u>	<u>\$ 4,202</u>	<u>\$ 508</u>
Total assets				
	<u>\$ 62,738</u>	<u>\$ 84,966</u>	<u>\$ 4,202</u>	<u>\$ 508</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 7	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Unreserved, reported in:				
Special revenue funds	<u>62,738</u>	<u>84,966</u>	<u>4,195</u>	<u>508</u>
Total fund balances	<u>62,738</u>	<u>84,966</u>	<u>4,195</u>	<u>508</u>
	<u>\$ 62,738</u>	<u>\$ 84,966</u>	<u>\$ 4,202</u>	<u>\$ 508</u>
Total liabilities and fund balances				
	<u>\$ 62,738</u>	<u>\$ 84,966</u>	<u>\$ 4,202</u>	<u>\$ 508</u>

<u>Special Revenue</u>				<u>Capital Projects</u>		<u>Debt Service</u>	
<u>Election Contract Service</u>	<u>Reserve for Special Venue Trials</u>	<u>3rd Court of Appeals</u>	<u>Beacon of the Future</u>	<u>Criminal Justice Center</u>	<u>4-H Building Construction</u>	<u>Certificates of Obligation Series 1998</u>	<u>Total Governmental Funds</u>
\$ 14,714	\$ 200,000	\$ 8,016	\$ 104,620	\$ -	\$ -	\$ 36,986	\$ 1,899,362
-	-	-	-	-	-	170,322	2,358,434
-	-	140	-	-	-	-	31,559
-	-	-	-	-	-	101,248	101,249
-	-	-	-	-	-	-	57,636
-	-	-	-	-	-	-	243,696
-	-	-	-	-	-	-	3,107
<u>\$ 14,714</u>	<u>\$ 200,000</u>	<u>\$ 8,156</u>	<u>\$ 104,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,556</u>	<u>\$ 4,695,043</u>
\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 77,562
-	-	-	1,195	-	-	-	13,741
-	-	-	-	-	-	-	54,019
-	-	-	-	-	-	-	13,318
-	-	-	-	-	-	90,904	90,904
-	-	-	16,195	-	-	90,904	249,544
-	-	-	-	-	-	217,652	217,652
14,714	200,000	8,156	88,425	-	-	-	4,227,847
<u>14,714</u>	<u>200,000</u>	<u>8,156</u>	<u>88,425</u>	<u>-</u>	<u>-</u>	<u>217,652</u>	<u>4,445,499</u>
<u>\$ 14,714</u>	<u>\$ 200,000</u>	<u>\$ 8,156</u>	<u>\$ 104,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,556</u>	<u>\$ 4,695,043</u>

TOM GREEN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Special Revenue			
	Road and Bridge Precincts 1 and 3	Road and Bridge Precincts 2 and 4	County Law Library	Library
REVENUES				
Taxes	\$ 45	\$ 46	\$ -	\$ -
Fees of office	463,213	463,213	-	47,658
Fines and forfeitures	10,176	12,556	-	-
Licenses and permits	436,926	436,926	-	-
Intergovernmental	-	-	-	9,506
Charges for services	-	-	79,249	-
Investment earnings	21,790	24,069	3,450	76,471
Miscellaneous	-	-	-	35,634
Total revenues	<u>932,150</u>	<u>936,810</u>	<u>82,699</u>	<u>169,269</u>
EXPENDITURES				
Current:				
General government	-	-	78,419	-
Public safety	-	-	-	-
Highways and streets	947,010	928,238	-	-
Conservation	-	-	-	-
Culture and recreation	-	-	-	69,677
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>947,010</u>	<u>928,238</u>	<u>78,419</u>	<u>69,677</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,860)</u>	<u>8,572</u>	<u>4,280</u>	<u>99,592</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Proceeds from the sale of capital assets	11,801	-	-	-
Transfers in	-	-	-	-
Transfers out	(73,906)	(73,905)	-	-
Total other financing sources and uses	<u>(62,105)</u>	<u>(73,905)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(76,965)</u>	<u>(65,333)</u>	<u>4,280</u>	<u>99,592</u>
FUND BALANCES, BEGINNING	<u>358,387</u>	<u>383,965</u>	<u>77,828</u>	<u>1,002,789</u>
PRIOR PERIOD ADJUSTMENT	29,554	26,373	-	-
FUND BALANCES, BEGINNING, AS RESTATED	<u>387,941</u>	<u>410,338</u>	<u>77,828</u>	<u>1,002,789</u>
FUND BALANCES, ENDING	<u>\$ 310,976</u>	<u>\$ 345,005</u>	<u>\$ 82,108</u>	<u>\$ 1,102,381</u>

Special Revenue							
General Land Purchase	Texas Juvenile Probation Contracts	Employee Enrichment	County Clerk Preservation and Archive	Justice Court Technology	Records Management District Clerk	Courthouse and Justice Security	County Attorney Fee Account
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	237,616	41,025	28,670	76,426	58,709
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	988,512	-	-	6,000	-	-	-
-	-	-	-	-	-	-	-
504	49,002	372	6,042	5,371	856	3,307	417
-	-	9,918	-	-	-	-	-
<u>504</u>	<u>1,037,514</u>	<u>10,290</u>	<u>243,658</u>	<u>52,396</u>	<u>29,526</u>	<u>79,733</u>	<u>59,126</u>
-	-	10,920	190,854	49,048	22,758	109,691	61,181
-	749,101	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	24,435	-	-	-	-
-	-	-	2,391	-	-	-	-
-	-	-	152,885	-	-	-	-
-	<u>749,101</u>	<u>10,920</u>	<u>370,565</u>	<u>49,048</u>	<u>22,758</u>	<u>109,691</u>	<u>61,181</u>
<u>504</u>	<u>288,413</u>	<u>(630)</u>	<u>(126,907)</u>	<u>3,348</u>	<u>6,768</u>	<u>(29,958)</u>	<u>(2,055)</u>
-	-	-	152,885	-	-	-	-
-	-	-	-	-	-	-	-
-	59,461	-	-	-	-	-	-
-	<u>(59,461)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	152,885	-	-	-	-
504	288,413	(630)	25,978	3,348	6,768	(29,958)	(2,055)
<u>10,619</u>	<u>1,015,782</u>	<u>9,747</u>	<u>129,385</u>	<u>117,325</u>	<u>11,714</u>	<u>62,458</u>	<u>7,034</u>
-	10,864	-	-	-	-	-	2,256
<u>10,619</u>	<u>1,026,646</u>	<u>9,747</u>	<u>129,385</u>	<u>117,325</u>	<u>11,714</u>	<u>62,458</u>	<u>9,290</u>
<u>\$ 11,123</u>	<u>\$ 1,315,059</u>	<u>\$ 9,117</u>	<u>\$ 155,363</u>	<u>\$ 120,673</u>	<u>\$ 18,482</u>	<u>\$ 32,500</u>	<u>\$ 7,235</u>

TOM GREEN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Special Revenue			
	District Attorney Fee Accounts	Records Management County Courts	Veterans' Services	Juvenile Deferred Processing
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	-	33,757	-	-
Fines and forfeitures	-	-	-	3,249
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	1,055	4,683	212	741
Miscellaneous	12,183	-	4,192	-
Total revenues	13,238	38,440	4,404	3,990
EXPENDITURES				
Current:				
General government	15,501	2,728	1,603	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Conservation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	15,501	2,728	1,603	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,263)	35,712	2,801	3,990
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,263)	35,712	2,801	3,990
FUND BALANCES, BEGINNING	24,931	82,485	3,289	14,756
PRIOR PERIOD ADJUSTMENT	95	-	56	-
FUND BALANCES, BEGINNING, AS RESTATED	25,026	82,485	3,345	14,756
FUND BALANCES, ENDING	\$ 22,763	\$ 118,197	\$ 6,146	\$ 18,746

Special Revenue							
Judicial Efficiency	Courthouse Landscaping	Court-at-Law Excess State Supplement	LEOSE Training	Judicial Education County Judge	Park Donations	Lateral Road	Post- Adjudication Juvenile Detention Facility
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	15,983	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	14,750	-	-	33,921	-
-	-	-	-	-	-	-	-
798	9	267	1,204	104	3	605	597
<u>7,756</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>5,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,554</u>	<u>109</u>	<u>16,250</u>	<u>15,954</u>	<u>5,694</u>	<u>3</u>	<u>34,526</u>	<u>597</u>
1,084	433	7,564	-	3,860	-	-	-
-	-	-	14,492	-	-	-	-
-	-	-	-	-	-	34,196	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,084</u>	<u>433</u>	<u>7,564</u>	<u>14,492</u>	<u>3,860</u>	<u>-</u>	<u>34,196</u>	<u>-</u>
<u>7,470</u>	<u>(324)</u>	<u>8,686</u>	<u>1,462</u>	<u>1,834</u>	<u>3</u>	<u>330</u>	<u>597</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,470	(324)	8,686	1,462	1,834	3	330	597
<u>15,693</u>	<u>340</u>	<u>12,351</u>	<u>19,765</u>	<u>3,318</u>	<u>56</u>	<u>84</u>	<u>16,606</u>
-	-	-	-	-	-	-	-
<u>15,693</u>	<u>340</u>	<u>12,351</u>	<u>19,765</u>	<u>3,318</u>	<u>56</u>	<u>84</u>	<u>16,606</u>
<u>\$ 23,163</u>	<u>\$ 16</u>	<u>\$ 21,037</u>	<u>\$ 21,227</u>	<u>\$ 5,152</u>	<u>\$ 59</u>	<u>\$ 414</u>	<u>\$ 17,203</u>

(continued)

TOM GREEN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Special Revenue			
	TCDP Christoval Water Project	Administrative Fee - JP	Crisis Intervention Program Donations	Graffiti Eradication
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	-	21,050	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	89,743	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	3,416	188	23
Miscellaneous	-	-	600	-
Total revenues	<u>89,743</u>	<u>24,466</u>	<u>788</u>	<u>23</u>
EXPENDITURES				
Current:				
General government	-	190	-	-
Public safety	-	-	739	-
Highways and streets	-	-	-	-
Conservation	27,005	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>27,005</u>	<u>190</u>	<u>739</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>62,738</u>	<u>24,276</u>	<u>49</u>	<u>23</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>62,738</u>	<u>24,276</u>	<u>49</u>	<u>23</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>60,690</u>	<u>4,146</u>	<u>485</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING, AS RESTATED	<u>-</u>	<u>60,690</u>	<u>4,146</u>	<u>485</u>
FUND BALANCES, ENDING	<u>\$ 62,738</u>	<u>\$ 84,966</u>	<u>\$ 4,195</u>	<u>\$ 508</u>

Special Revenue				Capital Projects		Debt Service	
Election Contract Service	Reserve for Special Venue Trials	3rd Court of Appeals	Beacon of the Future	Criminal Justice Center	4-H Building Construction	Certificates of Obligation Series 1998	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,421,263	\$ 2,421,354
-	-	-	-	-	-	-	1,487,320
-	-	8,156	-	-	-	-	34,137
-	-	-	-	-	-	-	873,852
-	-	-	-	-	-	-	1,142,432
-	-	-	-	-	-	-	79,249
503	-	-	5,645	1,473	823	17,806	231,806
<u>31,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,401</u>	<u>-</u>	<u>138,341</u>
<u>32,470</u>	<u>-</u>	<u>8,156</u>	<u>5,645</u>	<u>1,473</u>	<u>31,224</u>	<u>2,439,069</u>	<u>6,408,491</u>
36,500	-	-	-	-	-	-	592,334
-	-	-	-	-	-	-	764,332
-	-	-	-	-	-	-	1,909,444
-	-	-	-	-	-	-	27,005
-	-	-	117,651	-	-	-	187,328
-	-	-	-	-	-	1,760,000	1,784,435
-	-	-	-	-	-	617,250	619,641
-	-	-	-	47,837	76,067	-	276,789
<u>36,500</u>	<u>-</u>	<u>-</u>	<u>117,651</u>	<u>47,837</u>	<u>76,067</u>	<u>2,377,250</u>	<u>6,161,308</u>
(4,030)	-	8,156	(112,006)	(46,364)	(44,843)	61,819	247,183
-	-	-	-	-	-	-	152,885
-	-	-	-	-	-	-	11,801
-	-	-	200,000	-	-	-	259,461
-	-	-	-	-	-	-	(207,272)
-	-	-	200,000	-	-	-	216,875
(4,030)	-	8,156	87,994	(46,364)	(44,843)	61,819	464,058
<u>18,744</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>46,364</u>	<u>44,843</u>	<u>155,833</u>	<u>3,911,812</u>
-	-	-	431	-	-	-	69,629
<u>18,744</u>	<u>200,000</u>	<u>-</u>	<u>431</u>	<u>46,364</u>	<u>44,843</u>	<u>155,833</u>	<u>3,981,441</u>
<u>\$ 14,714</u>	<u>\$ 200,000</u>	<u>\$ 8,156</u>	<u>\$ 88,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 217,652</u>	<u>\$ 4,445,499</u>

FIDUCIARY FUNDS

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TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>COUNTY SHERIFF</u>				
ASSETS				
Cash	\$ 2,204	\$ 127,619	\$ 127,526	\$ 2,297
TOTAL ASSETS	\$ 2,204	\$ 127,619	\$ 127,526	\$ 2,297
LIABILITIES				
Accounts payable	\$ 2,204	\$ 127,619	\$ 127,526	\$ 2,297
TOTAL LIABILITIES	\$ 2,204	\$ 127,619	\$ 127,526	\$ 2,297
<u>COUNTY CLERK</u>				
ASSETS				
Cash	\$ 63,406	\$ 161,033	\$ 143,131	\$ 81,308
Investments	599,194	305,369	288,814	615,749
TOTAL ASSETS	662,600	466,402	431,945	697,057
LIABILITIES				
Accounts payable	\$ 662,600	\$ 466,402	\$ 431,945	\$ 697,057
TOTAL LIABILITIES	\$ 662,600	\$ 466,402	\$ 431,945	\$ 697,057
<u>DISTRICT CLERK</u>				
ASSETS				
Cash	\$ 135,627	\$ 1,082,376	\$ 1,001,054	\$ 216,949
Investments	1,525,747	87,313	328,254	1,284,806
TOTAL ASSETS	\$ 1,661,374	\$ 1,169,689	\$ 1,329,308	\$ 1,501,755
LIABILITIES				
Accounts payable	\$ 1,661,374	\$ 1,169,689	\$ 1,329,308	\$ 1,501,755
TOTAL LIABILITIES	\$ 1,661,374	\$ 1,169,689	\$ 1,329,308	\$ 1,501,755

(continued)

TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>TAX ASSESSOR-COLLECTOR</u>				
ASSETS				
Cash	\$ 823,864	\$ 34,842,661	\$ 34,668,578	\$ 997,947
Accounts receivable	11,821	376,445	376,092	12,174
TOTAL ASSETS	<u>\$ 835,685</u>	<u>\$ 35,219,106</u>	<u>\$ 35,044,670</u>	<u>\$ 1,010,121</u>
LIABILITIES				
Accounts payable	\$ 11,576	\$ 18,985	\$ 19,366	\$ 11,195
Due to other governments	824,109	35,200,122	35,025,305	998,926
TOTAL LIABILITIES	<u>\$ 835,685</u>	<u>\$ 35,219,107</u>	<u>\$ 35,044,671</u>	<u>\$ 1,010,121</u>
<u>WATER WASTE TREATMENT FEES</u>				
ASSETS				
Cash	\$ 630	\$ 1,780	\$ 1,660	\$ 750
Accounts receivable	170	60	170	60
TOTAL ASSETS	<u>\$ 800</u>	<u>\$ 1,840</u>	<u>\$ 1,830</u>	<u>\$ 810</u>
LIABILITIES				
Accounts payable	\$ 800	\$ 2,400	\$ 2,390	\$ 810
TOTAL LIABILITIES	<u>\$ 800</u>	<u>\$ 2,400</u>	<u>\$ 2,390</u>	<u>\$ 810</u>
<u>JUROR DONATIONS</u>				
ASSETS				
Cash	\$ -	\$ 218	\$ 218	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 218</u>	<u>\$ 218</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ 218	\$ 218	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 218</u>	<u>\$ 218</u>	<u>\$ -</u>

TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>119TH DISTRICT ATTORNEY</u>				
<u>DPS FORFEITURE</u>				
ASSETS				
Cash	\$ 87	\$ 4	\$ -	\$ 91
TOTAL ASSETS	\$ 87	\$ 4	\$ -	\$ 91
LIABILITIES				
Accounts payable	\$ 87	\$ 4	\$ -	\$ 91
TOTAL LIABILITIES	\$ 87	\$ 4	\$ -	\$ 91
<u>51ST DISTRICT ATTORNEY SPECIAL</u>				
<u>FORFEITURE</u>				
ASSETS				
Cash	\$ 35,902	\$ 57,049	\$ 41,017	\$ 51,934
TOTAL ASSETS	\$ 35,902	\$ 57,049	\$ 41,017	\$ 51,934
LIABILITIES				
Accounts payable	\$ 35,902	\$ 83,476	\$ 67,444	\$ 51,934
TOTAL LIABILITIES	\$ 35,902	\$ 83,476	\$ 67,444	\$ 51,934
<u>119TH DISTRICT ATTORNEY</u>				
<u>SPECIAL FORFEITURE</u>				
ASSETS				
Cash	\$ 11,427	\$ 9,722	\$ 12,914	\$ 8,235
Accounts receivable	-	198	-	198
TOTAL ASSETS	\$ 11,427	\$ 9,920	\$ 12,914	\$ 8,433
LIABILITIES				
Accounts payable	\$ 11,427	\$ 15,144	\$ 18,138	\$ 8,433
TOTAL LIABILITIES	\$ 11,427	\$ 15,144	\$ 18,138	\$ 8,433

TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>PASS-THROUGH GRANTS</u>				
ASSETS				
Cash	\$ 149	\$ 7	\$ -	\$ 156
TOTAL ASSETS	<u>\$ 149</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 156</u>
LIABILITIES				
Accounts payable	\$ 149	\$ 7	\$ -	\$ 156
TOTAL LIABILITIES	<u>\$ 149</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 156</u>
<u>STATE MUNICIPAL FEES</u>				
ASSETS				
Cash	\$ 3,924	\$ 179,306	\$ 180,252	\$ 2,978
Accounts receivable	4,561	1,034	4,561	1,034
Investments	10,568	42,000	40,700	11,868
Due from other governments	347	4,396	347	4,396
TOTAL ASSETS	<u>\$ 19,400</u>	<u>\$ 226,736</u>	<u>\$ 225,860</u>	<u>\$ 20,276</u>
LIABILITIES				
Accounts payable	\$ 19,400	\$ 155,214	\$ 154,338	\$ 20,276
TOTAL LIABILITIES	<u>\$ 19,400</u>	<u>\$ 155,214</u>	<u>\$ 154,338</u>	<u>\$ 20,276</u>
<u>STATE FEES - CRIMINAL</u>				
ASSETS				
Cash	\$ 35,410	\$ 1,840,141	\$ 1,852,276	\$ 23,275
Accounts receivable	3,682	6,635	3,682	6,635
Investments	223,306	883,200	853,000	253,506
TOTAL ASSETS	<u>\$ 262,398</u>	<u>\$ 2,729,976</u>	<u>\$ 2,708,958</u>	<u>\$ 283,416</u>
LIABILITIES				
Accounts payable	\$ 262,398	\$ 1,764,347	\$ 1,743,329	\$ 283,416
TOTAL LIABILITIES	<u>\$ 262,398</u>	<u>\$ 1,764,347</u>	<u>\$ 1,743,329</u>	<u>\$ 283,416</u>

TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>STATE FEES - CIVIL</u>				
ASSETS				
Cash	\$ 12,740	\$ 560,930	\$ 566,955	\$ 6,715
Accounts receivable	3,745	5,631	3,745	5,631
Investments	50,500	250,000	218,100	82,400
TOTAL ASSETS	\$ 66,985	\$ 816,561	\$ 788,800	\$ 94,746
LIABILITIES				
Accounts payable	\$ 66,985	\$ 561,571	\$ 533,810	\$ 94,746
TOTAL LIABILITIES	\$ 66,985	\$ 561,571	\$ 533,810	\$ 94,746
<u>CHILD SAFETY FEE</u>				
ASSETS				
Cash	\$ 14,223	\$ 20,724	\$ 7,355	\$ 27,592
Accounts receivable	405	400	405	400
TOTAL ASSETS	\$ 14,628	\$ 21,124	\$ 7,760	\$ 27,992
LIABILITIES				
Accounts payable	\$ 14,628	\$ 25,115	\$ 11,751	\$ 27,992
TOTAL LIABILITIES	\$ 14,628	\$ 25,115	\$ 11,751	\$ 27,992
<u>DISTRICT ATTORNEY</u>				
ASSETS				
Cash	\$ 66,961	\$ 266,651	\$ 239,685	\$ 93,927
TOTAL ASSETS	\$ 66,961	\$ 266,651	\$ 239,685	\$ 93,927
LIABILITIES				
Accounts payable	\$ 66,961	\$ 266,651	\$ 239,685	\$ 93,927
TOTAL LIABILITIES	\$ 66,961	\$ 266,651	\$ 239,685	\$ 93,927

TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>COUNTY ATTORNEY</u>				
ASSETS				
Cash	\$ 49,423	\$ 348,242	\$ 356,894	\$ 40,771
TOTAL ASSETS	\$ 49,423	\$ 348,242	\$ 356,894	\$ 40,771
LIABILITIES				
Accounts payable	\$ 49,423	\$ 348,242	\$ 356,894	\$ 40,771
TOTAL LIABILITIES	\$ 49,423	\$ 348,242	\$ 356,894	\$ 40,771
<u>CHILD RESTRAINT STATE FEE</u>				
ASSETS				
Cash	\$ 7,534	\$ 9,182	\$ 7,677	\$ 9,039
Accounts receivable	55	-	55	-
TOTAL ASSETS	\$ 7,589	\$ 9,182	\$ 7,732	\$ 9,039
LIABILITIES				
Accounts payable	\$ 7,589	\$ 17,366	\$ 15,916	\$ 9,039
TOTAL LIABILITIES	\$ 7,589	\$ 17,366	\$ 15,916	\$ 9,039
<u>SHERIFF FORFEITURE</u>				
ASSETS				
Cash	\$ 24,312	\$ 6,230	\$ 11,656	\$ 18,886
TOTAL ASSETS	\$ 24,312	\$ 6,230	\$ 11,656	\$ 18,886
LIABILITIES				
Accounts payable	\$ 24,312	\$ 14,887	\$ 20,313	\$ 18,886
TOTAL LIABILITIES	\$ 24,312	\$ 14,887	\$ 20,313	\$ 18,886

TOM GREEN COUNTY, TEXAS
FIDUCIARY FUNDS - ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>THIRD COURT OF APPEALS</u>				
ASSETS				
Cash	\$ -	\$ 8,171	\$ 155	\$ 8,016
Accounts receivable	-	140	-	140
TOTAL ASSETS	\$ -	\$ 8,311	\$ 155	\$ 8,156
LIABILITIES				
Accounts payable	\$ -	\$ 8,156	\$ -	\$ 8,156
TOTAL LIABILITIES	\$ -	\$ 8,156	\$ -	\$ 8,156
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 1,287,823	\$ 39,522,046	\$ 39,219,003	\$ 1,590,866
Accounts receivable	24,439	390,543	388,710	26,272
Investments	2,409,315	1,567,882	1,728,868	2,248,329
Due from other governments	347	4,396	347	4,396
TOTAL ASSETS	\$ 3,721,924	\$ 41,484,867	\$ 41,336,928	\$ 3,869,863
LIABILITIES				
Accounts payable	\$ 2,897,815	\$ 5,045,493	\$ 5,072,371	\$ 2,870,937
Due to other governments	824,109	35,200,122	35,025,305	998,926
TOTAL LIABILITIES	\$ 3,721,924	\$ 40,245,615	\$ 40,097,676	\$ 3,869,863

COMPLIANCE SECTION

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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**

Honorable County Judge and Members of the
Commissioners' Court of Tom Green County
San Angelo, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Tom Green County, Texas, as of and for the year ended September 30, 2006, which collectively comprise Tom Green County's basic financial statements and have issued our report thereon dated March 9, 2007. 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 Tom Green County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tom Green County, Texas' 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Tom Green County, Texas in a separate letter dated March 9, 2007.

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

Pattillo, Brown & Hill, LLP

March 9, 2007



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Honorable County Judge and Members of the
Commissioners' Court of Tom Green County
San Angelo, Texas

Compliance

We have audited the compliance of Tom Green County, 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 September 30, 2006. Tom Green County, Texas' major federal programs are identified in the summary of auditors' 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 Tom Green County, Texas' management. Our responsibility is to express an opinion on Tom Green County, 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 Nonprofit Organizations*. 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 Tom Green County, 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 Tom Green County, Texas' compliance with those requirements.

In our opinion, Tom Green County, 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 September 30, 2006.

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Internal Control Over Compliance

The management of Tom Green County, Texas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Tom Green County, 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

Pattillo, Brown & Hill, LLP

March 9, 2007

TOM GREEN COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor Number	Program or Award Amount	Expenditures
<u>U. S. Department of Agriculture</u>				
Direct program:				
School Breakfast Program	10.553	7502007	N/A	\$ 3,616
National School Lunch Program	10.555	7502007	N/A	14,814
Total U. S. Department of Agriculture				18,430
<u>U. S. Department of Justice</u>				
Passed through the Governor's Office, State of Texas,				
Criminal Justice Division:				
Crime Victim Assistance	16.575	VA-05-V30-14052-06	\$ 59,932	38,630
Crime Victim Assistance	16.575	VA-05-V30-14052-07	24,751	6,015
Crime Victim Assistance	16.575	VA-05-V30-15228-05	46,219	28,992
Crime Victim Assistance	16.575	VA-06-V30-15228-06	47,791	7,196
Byrne Formula Grant Program	16.579	DJ-05-A10-17427-02	103,470	56,965
Byrne Formula Grant Program	16.579	DJ-06-A10-17427-03	103,470	5,985
Violence Against Women Formula Grant	16.588	WF-05-V30-13500-08	30,000	27,500
Violence Against Women Formula Grant	16.588	WF-05-V30-15145-07	42,553	35,004
Violence Against Women Formula Grant	16.588	WF-06-V30-15145-08	43,405	3,812
Violence Against Women Formula Grant	16.588	WF-05-V30-15146-07	67,397	58,642
Total passed through the Governor's Office, State of Texas, Criminal Justice Division				268,741
Passed through the City of San Angelo:				
Byrne Program Income	16.579	PI-04-A10-12003-07	38,828	38,828
Edward Byrne Memorial Justice	16.738	2005-F3550-TX-DJ	8,931	8,931
Total passed through the City of San Angelo				47,759
Total U. S. Department of Justice				316,500
<u>U. S. Department of Transportation</u>				
Direct program:				
State and Community Highway Safety	20.600	586XXF5014	27,500	27,264
State and Community Highway Safety	20.600	586XXF5040	10,000	10,000
Total U. S. Department of Transportation				37,264
<u>U. S. Elections Assistance Commission</u>				
Passed through the Texas Secretary of State:				
Help America Vote Act	90.401	N/A	854,010	794,617
Total U. S. Elections Assistance Commission				794,617

TOM GREEN COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)
YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor Number	Program or Award Amount	Expenditures
<u>U. S. Department of Health and Human Services</u>				
Direct program:				
Foster Care Title IV-E	93.658	TJPC-E-2005-226	N/A	\$ 12,518
Foster Care Title IV-E	93.658	TJPC-E-2006-226	N/A	262,078
Total U. S. Department of Health and Human Services				274,596
<u>U. S. Department of Homeland Security</u>				
Direct program:				
Federal Emergency Management Assistance	97.036	FEMA-TX-DR1624	\$ 62,173	62,173
State Homeland Security Program	97.073	2005-GE-T5-4025	150,000	147,832
Total U. S. Department of Homeland Security				210,005
Total Federal Awards				\$ 1,651,412

TOM GREEN COUNTY, TEXAS

**NOTE TO SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED SEPTEMBER 30, 2006

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

TOM GREEN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Summary of Auditors' Results

Type of report on financial statements	Unqualified
Internal control over financial reporting: Material weakness(es) identified?	No
Reportable condition(s) identified that are not considered to be material weakness(es)?	None reported
Internal control over major programs: Material weakness(es) identified?	No
Reportable condition(s) identified that are not considered to be material weakness(es)?	None reported
Noncompliance which is material to the basic financial statements	None
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal awards as defined in Section 501(a), OMB Circular A-133	None
Dollar threshold considered between Type A and Type B federal programs	\$300,000
Low risk auditee statement	The District was classified as a low-risk auditee in the context of OMB Circular A-133.
Major federal programs	Help America Vote Act, CFDA #90.401 Foster Care Title IV-E, CFDA #93.658

**Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Auditing Standards**

None

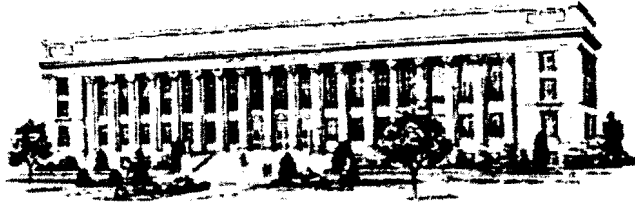
Findings and Questioned Costs for Federal Awards

None

TOM GREEN COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

None

COMMISSIONERS' COURT TOM GREEN COUNTY



Line-Item Transfers

Michael D. Brown
County Judge


March 23, 2007

Fund: General Fund

<u>Department</u>	<u>Account</u>	<u>Budget Increase</u>	<u>Budget Decrease</u>
080 Library	0445 Software Expense	500.00	
080 Library	0438 Binding		500.00

Reason

To cover the cost of installation of software patch to both Sun servers. Unscheduled expense due to time change.



Department Head

3-27-07

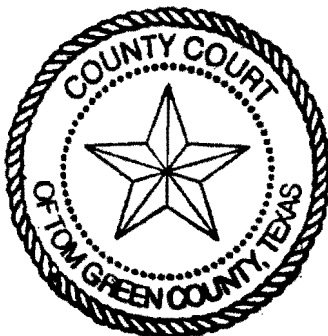
Date Approved by Commissioners' Court



Auditor



County Judge

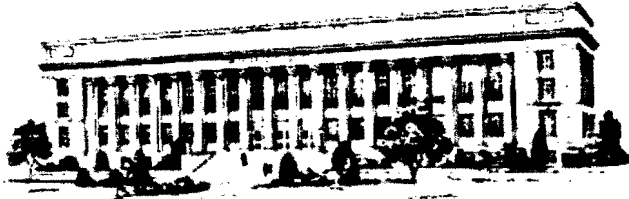




Attest - County Clerk

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**COMMISSIONERS' COURT
TOM GREEN COUNTY**



Line-Item Transfers

Michael D. Brown
County Judge

March 23, 2007

Fund: General Fund

<u>Department</u>	<u>Account</u>	<u>Budget Increase</u>	<u>Budget Decrease</u>
078 Indigent Health Care	0388 Cellular Phone/Pager Service	220.00	
078 Indigent Health Care	0428 Travel & Training		220.00

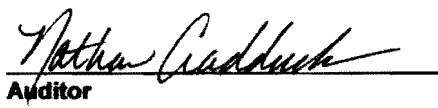
Reason

Transfer funds to pay for County cell phone.

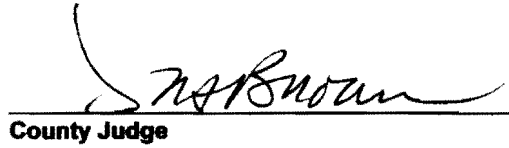


Department Head

3-27-07
Date Approved by Commissioners' Court

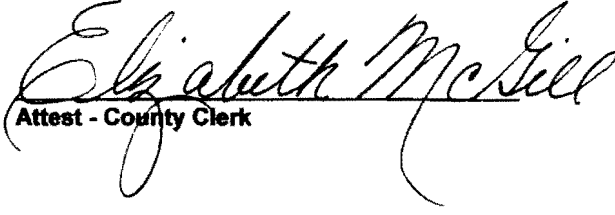


Auditor



County Judge





Attest - County Clerk