

**BRAZOS COUNTY, TEXAS
MONTHLY FINANCIAL REPORT**



Presented By: County Auditor

For the Fourth Month Ended January 31, 2015

BRAZOS COUNTY, TEXAS
Financial Report
For the Fourth Month Ended January 31, 2015

UNAUDITED

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Brazos County Courthouse**

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February 19, 2015

TO: The Honorable Judicial Judges
The Honorable Commissioners' Court

RE: COUNTY AUDITOR'S REPORT

As required by Local Government Code Section 115.0035 we have examined (Note 1.) the accompanying Balance Sheet, Revenues and Expenditures of the various funds in and for Brazos County, for the fourth month ended January 31, 2015.

Local Government Code Section, 115.0035, Vernon's Texas Codes Annotated, "*Examination of Funds Collected by County Entity or the District Attorney*" states:

"(a) For purposes of this section, "accounts" means all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized and forfeited to those officials.

(b) At least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials.

(c) The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioners court of the county at its next term beginning after the date the audit is completed."

The Commissioners' Court has the oversight responsibility for the Balance Sheet, Revenues and Expenditures of the Brazos County General Fund, Special Revenue funds, Debt Service Fund, Capital Improvement Funds and the Internal Service Fund, for the fourth month ended January 31, 2015. Our objective is to express a conclusion on the correctness of these financial statements based on our examination.

Because of certain statutory duties required of the County Auditor, **we are not independent with regard to the statements as presented**, in light of the definition of "independence" as defined by the AICPA professional standards. However, our examination was performed with objectivity and due professional care.

The reports as included in the following statements are presented in compliance with Local Government Code §114.025, Vernon's Texas Codes Annotated, "*County Auditor's Monthly and Annual Reports to Commissioners' Court and District Judges,*" which states:

“(a) The county auditor shall make monthly and annual reports to the commissioners’ court and to the district judges of the county. Each report must show:

- (1) the aggregate amounts received and disbursed from each county fund;
- (2) the condition of each account on the books;
- (3) the amount of county, district, and school funds on deposit in the county depository;
- (4) the amount of county indebtedness and other indebtedness; and,
- (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.”

The reports as presented are not presented in compliance with generally accepted accounting principles and reporting procedures, but are presented in another comprehensive basis of accounting (OCBOA). Should any member of the commissioners’ court or the district judges wish a more detailed and comprehensive analysis and/or report, the county auditor’s office would be more than happy to develop the report, or detail is available electronically by accessing the financial system.

We conclude the financial statements referred to above are correct, in all material respects, for the various fund’s balances as of January 31, 2015, and the related cash receipts and disbursements for the month then ended on the cash basis of accounting. However, **the county auditor’s office does not express an opinion**, nor is one intended to be expressed regarding the following statements, reports and schedules. This report is intended to be self-explanatory.

In considering the nature and extent of our procedures, we have evaluated the internal control structure of the various departmental financial operations. Our procedures included examining, on a test basis, evidence supporting the amounts in the financial statement referred to above. Our procedures also included assessing compliance with applicable laws and regulations. We believe that our procedures provide a reasonable basis for our conclusions.

The objectives of an internal control structure are to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and regulations. Nothing has come to our attention, which would cause us to believe that any department has failed to comply with applicable laws and regulations. We also found no conditions that we believe to be material weaknesses in the design or operation of the internal control structure of the county’s financial operations.

The following information should be considered when reviewing the attached statements.

Balance Sheet – When comparing the Unreserved Fund Balance as reported on the balance sheet and those numbers reported on the Undesignated Fund Balances, it should be noted that the balance sheet is using the amount of revenues and expenditures as of January 31, 2015, whereas Undesignated Fund Balances are estimated revenues and expenditures for the entire fiscal year.

Reserve Fund Balances include those funds set aside for the Booneville Cemetery, Title IV-E programs, Indigent Health Care, and the Research Valley Partnership programs.

Receipts and Disbursements – The report represents the approximate financial position of Brazos County at January 31, 2015, on a modified accrual basis of accounting. The report is not intended to be 100% accurate because of the decentralized collection and payment system the County employs. For comparison purposes the County is currently four months through the 2014-2015 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 33.33% of the budget. The statement includes the majority of the revenues collected by the fee offices for the month of January as well as claims paid through the January 27th Commissioners Court meeting and the pay period ending January 16, 2015. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report if it appears that October revenues are short in the capital project funds for the accounts entitled “Reserve Fund Balance”, however this is due to the fact that this account is actually moneys carried forward from the previous fiscal year and are available for budgetary purposes but will not show on the report as revenues received because they are not 14-15 revenues. Please see Undesignated Fund Balances of this report for an analysis of fund balances.

If the percentage spent for a department is greater or less than the expected 33.33%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 33.33%, and some expenditures are cyclical in nature such as elections.

It should be noted that the County utilizes a modified accrual basis of accounting at year end for the Hotel Occupancy Tax revenue, however during the fiscal year the cash basis is used. In other words, the hotel occupancy tax revenues for the month of December were not recorded until received in February.

If you have any questions, please feel free to call me at 361-4359 anytime.

Thank you.

Katie Conner

Katie Conner
County Auditor

Attachments

Note 1. The Public Accountancy Act does not restrict an official act of a person acting in the person’s capacity as a County Auditor. Texas Occupations Code § 901.004. Construction; Limitations.

**BRAZOS COUNTY, TEXAS
GENERAL FUND
ANTICIPATED UNRESERVED FUND BALANCE**

For The Year Ending September 30, 2015

Fund Balance at October 1, 2014	\$	43,346,268
Reserved Balances as of October 1, 2014:		
Nonspendable Fund Balance:		
For Prepaid Expenditures	*	528,633
For Inventories		885,120
Total Nonspendable Fund Balance:		1,413,753
Restricted Fund Balance:		
For Family Protection Services		60,407
For Title IV-E		83,034
For Vital Statistics		45,411
For Drug Court Program		41,707
For Pre-Trial Bond		147,714
Total Restricted Fund Balance:		378,273
Committed Fund Balance:		
For Health Endowment		400,586
Total Committed Fund Balance:		400,586
Assigned Fund Balance:		
For Incentives for Research Valley		119,000
For Indigent Health Care		904,141
Total Assigned Fund Balance:		1,023,141
Total Reserved Fund Balance:		3,215,753
Restricted Balances:		
For Operations and Emergency		9,000,000
Total Restricted Balances:		9,000,000
Unreserved, Unrestricted Fund Balance	\$	31,130,515
For The Year Ending September 30, 2015:		
Anticipated Revenues		83,487,050
Anticipated Expenditures		(99,927,316)
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2015)	\$	14,690,249

*Reserved Fund Balances are from the General Fund, Health Endowment Fund, Payroll Fund and the Flex Benefit Cafeteria Fund.

The approved budget amounts for revenues and expenditures of General Fund have been used to present the anticipated revenues and expenditures in this report. Please note that the budgeted reserved fund balance has been excluded from the report to reflect the "true" anticipated revenue and the contingency budget has been included in the report to project the worst-case scenario.

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 0100 GENERAL FUND

GL Account Code	GL Account Title	Balance
100000	CASH	56,726,880.40
150000	INVESTMENTS	2,351,918.87
180000	RESTRICTED CASH	2,303,871.99
190000	ACCOUNTS RECEIVABLE	38,678,891.71
270000	INVENTORY	877,205.07
300000	ACCOUNTS PAYABLE	(1,713,459.71)
301000	ACCRUED SALARY PAYABLE	(5,995.32)
330000	CURR. LIABILITIES-GASB34	(390,382.58)
340000	DUE TO OTHER FUNDS	(70,740.39)
370000	OTHER LIABILITIES	(1,211,841.90)
375000	DEFERRED INFLOW OF RESOUR	(37,907,188.86)
380000	RESERVES	(1,401,462.21)
390000	UNRESERVED	(58,237,697.07)

Fund: 0100 GENERAL FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$70,765,000.00	\$48,845,611.09	\$21,919,388.91	69.03%
410000	CHARGES FOR SERVICES	\$11,229,850.00	\$3,132,713.88	\$8,097,136.12	27.90%
450000	INTEREST	\$151,000.00	\$29,516.90	\$121,483.10	19.55%
460000	OTHER REVENUE	\$635,453.46	\$305,734.18	\$329,719.28	48.11%
470000	RESERVES	\$16,440,266.00	\$0.00	\$16,440,266.00	0.00%
480000	INTERGOVERNMENTAL	\$854,600.00	\$404,954.52	\$449,645.48	47.39%
490000	OTHER FINANCING SOURCES	\$0.00	\$32,345.56	(\$32,345.56)	0.00%

Fund: 0100 GENERAL FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$33,165,502.00	\$9,605,693.34	\$23,559,808.66	28.96%
520000	OUTSIDE LABOR COSTS	\$125,000.00	\$57,721.15	\$67,278.85	46.18%
530000	BENEFITS	\$16,250,953.00	\$4,452,610.66	\$11,798,342.34	27.40%
590000	DISCRETIONARY SPENDING	\$189,497.22	\$0.00	\$189,497.22	0.00%
610000	DEPARTMENTAL SUPPORT	\$10,228,743.07	\$1,813,168.26	\$8,415,574.81	17.73%
650000	REPAIRS AND MAINTENANCE	\$6,601,544.01	\$697,014.96	\$5,904,529.05	10.56%
670000	MINOR ACQUISITIONS	\$158,834.96	\$26,751.39	\$132,083.57	16.84%
710000	CONTRACTS-SERVICES	\$2,994,241.00	\$1,154,788.39	\$1,839,452.61	38.57%
720000	PROFESSIONAL SERVICES	\$6,627,247.00	\$1,291,307.90	\$5,335,939.10	19.48%
730000	COMMUNITY CONTRACTS	\$4,242,698.00	\$1,343,169.28	\$2,899,528.72	31.66%
800000	CAPITAL OUTLAY	\$3,906,465.00	\$303,172.93	\$3,603,292.07	7.76%
850000	DEBT SERVICE	\$222,700.00	\$219,645.02	\$3,054.98	98.63%
910000	OTHER FINANCING USES	\$14,468,833.00	\$14,198,445.00	\$270,388.00	98.13%

Fund: 0200 CO HEALTH ENDOWMENT FUND

GL Account Code	GL Account Title	Balance
100000	CASH	400,836.99
390000	UNRESERVED	(400,836.99)

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 0200 CO HEALTH ENDOWMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$900.00	\$250.43	\$649.57	27.83%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%
480000	INTERGOVERNMENTAL	\$65,000.00	\$0.00	\$65,000.00	0.00%

Fund: 0200 CO HEALTH ENDOWMENT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$65,900.00	\$0.00	\$65,900.00	0.00%

Fund: 1100 HOTEL OCCUPANCY TAX

GL Account Code	GL Account Title	Balance
100000	CASH	2,143,662.77
190000	ACCOUNTS RECEIVABLE	1,849.66
300000	ACCOUNTS PAYABLE	(14,148.40)
380000	RESERVES	(578,616.25)
390000	UNRESERVED	(1,552,747.78)

Fund: 1100 HOTEL OCCUPANCY TAX

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$2,200,000.00	\$670,446.65	\$1,529,553.35	30.47%
450000	INTEREST	\$2,200.00	\$1,147.00	\$1,053.00	52.14%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$41,950.00	\$0.00	\$41,950.00	0.00%

Fund: 1100 HOTEL OCCUPANCY TAX

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$111,124.00	\$27,989.12	\$83,134.88	25.19%
530000	BENEFITS	\$45,464.00	\$12,040.73	\$33,423.27	26.48%
610000	DEPARTMENTAL SUPPORT	\$66,803.00	\$4,552.35	\$62,250.65	6.81%
650000	REPAIRS AND MAINTENANCE	\$1,000.00	\$328.20	\$671.80	32.82%
670000	MINOR ACQUISITIONS	\$481.00	\$0.00	\$481.00	0.00%
710000	CONTRACTS-SERVICES	\$7,000.00	\$3,600.00	\$3,400.00	51.43%
720000	PROFESSIONAL SERVICES	\$5,300.00	\$0.00	\$5,300.00	0.00%
730000	COMMUNITY CONTRACTS	\$625,000.00	\$6,250.00	\$618,750.00	1.00%
800000	CAPITAL OUTLAY	\$465,067.93	\$22,412.68	\$442,655.25	4.82%
910000	OTHER FINANCING USES	\$850,000.00	\$0.00	\$850,000.00	0.00%

Fund: 1200 STATE LATERAL ROAD FUND

GL Account Code	GL Account Title	Balance
100000	CASH	176,791.94
390000	UNRESERVED	(176,791.94)

Fund: 1200 STATE LATERAL ROAD FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$350.00	\$110.45	\$239.55	31.56%
470000	RESERVES	\$146,500.00	\$0.00	\$146,500.00	0.00%
480000	INTERGOVERNMENTAL	\$30,000.00	\$30,139.88	(\$139.88)	100.47%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 1200 STATE LATERAL ROAD FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
650000	REPAIRS AND MAINTENANCE	\$176,850.00	\$0.00	\$176,850.00	0.00%

Fund: 1300 UNCLAIMED PROPERTY FUND

GL Account Code	GL Account Title	Balance
100000	CASH	267,350.55
300000	ACCOUNTS PAYABLE	(211,811.55)
390000	UNRESERVED	(55,539.00)

Fund: 1300 UNCLAIMED PROPERTY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$800.00	\$166.53	\$633.47	20.82%
470000	RESERVES	\$44,200.00	\$0.00	\$44,200.00	0.00%

Fund: 1300 UNCLAIMED PROPERTY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$45,000.00	\$0.00	\$45,000.00	0.00%

Fund: 1500 LAW LIBRARY

GL Account Code	GL Account Title	Balance
100000	CASH	174,797.92
390000	UNRESERVED	(174,797.92)

Fund: 1500 LAW LIBRARY

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$49,000.00	\$15,860.00	\$33,140.00	32.37%
450000	INTEREST	\$500.00	\$118.63	\$381.37	23.73%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$135,500.00	\$0.00	\$135,500.00	0.00%

Fund: 1500 LAW LIBRARY

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$100,000.00	\$35,367.50	\$64,632.50	35.37%
650000	REPAIRS AND MAINTENANCE	\$2,000.00	\$0.00	\$2,000.00	0.00%
670000	MINOR ACQUISITIONS	\$63,000.00	\$0.00	\$63,000.00	0.00%
710000	CONTRACTS-SERVICES	\$20,000.00	\$0.00	\$20,000.00	0.00%

Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUN

GL Account Code	GL Account Title	Balance
100000	CASH	2,850.00
390000	UNRESERVED	(2,850.00)

Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$45,500.00	\$11,700.00	\$33,800.00	25.71%
490000	OTHER FINANCING SOURCES	\$7,500.00	\$7,500.00	\$0.00	100.00%

Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$53,000.00	\$16,350.00	\$36,650.00	30.85%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 1800 LEOSE CPE FUND

GL Account Code	GL Account Title	Balance
100000	CASH	20,052.12
390000	UNRESERVED	(20,052.12)

Fund: 1800 LEOSE CPE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
470000	RESERVES	\$18,500.00	\$0.00	\$18,500.00	0.00%
480000	INTERGOVERNMENTAL	\$19,000.00	\$0.00	\$19,000.00	0.00%

Fund: 1800 LEOSE CPE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$37,500.00	\$2,819.93	\$34,680.07	7.52%

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

GL Account Code	GL Account Title	Balance
100000	CASH	167,328.40
380000	RESERVES	(127,907.63)
390000	UNRESERVED	(39,420.77)

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$92,000.00	\$25,940.43	\$66,059.57	28.20%
450000	INTEREST	\$500.00	\$112.32	\$387.68	22.46%
470000	RESERVES	\$189,000.00	\$0.00	\$189,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$73,924.00	\$22,032.27	\$51,891.73	29.80%
530000	BENEFITS	\$28,554.00	\$8,177.12	\$20,376.88	28.64%
610000	DEPARTMENTAL SUPPORT	\$2,678.00	\$73.26	\$2,604.74	2.74%
670000	MINOR ACQUISITIONS	\$151,000.00	\$18,606.06	\$132,393.94	12.32%
710000	CONTRACTS-SERVICES	\$4,900.00	\$405.95	\$4,494.05	8.28%
800000	CAPITAL OUTLAY	\$20,000.00	\$0.00	\$20,000.00	0.00%

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

GL Account Code	GL Account Title	Balance
100000	CASH	569,153.88
390000	UNRESERVED	(569,153.88)

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$210,000.00	\$88,336.00	\$121,664.00	42.06%
450000	INTEREST	\$1,100.00	\$341.25	\$758.75	31.02%
470000	RESERVES	\$194,480.00	\$0.00	\$194,480.00	0.00%

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$73,937.00	\$22,570.56	\$51,366.44	30.53%
530000	BENEFITS	\$42,612.00	\$12,522.61	\$30,089.39	29.39%
610000	DEPARTMENTAL SUPPORT	\$41,000.00	\$880.79	\$40,119.21	2.15%
670000	MINOR ACQUISITIONS	\$3,500.00	\$0.00	\$3,500.00	0.00%
710000	CONTRACTS-SERVICES	\$243,000.00	\$21,232.00	\$221,768.00	8.74%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

GL Account Code	GL Account Title	Balance
100000	CASH	458,916.66
390000	UNRESERVED	(458,916.66)

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$210,000.00	\$87,438.00	\$122,562.00	41.64%
450000	INTEREST	\$700.00	\$253.20	\$446.80	36.17%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$40,000.00	\$0.00	\$40,000.00	0.00%
710000	CONTRACTS-SERVICES	\$170,700.00	\$9,515.00	\$161,185.00	5.57%

Fund: 2200 COURTHOUSE SECURITY FUND

GL Account Code	GL Account Title	Balance
100000	CASH	211,446.22
390000	UNRESERVED	(211,446.22)

Fund: 2200 COURTHOUSE SECURITY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$82,500.00	\$27,557.62	\$54,942.38	33.40%
450000	INTEREST	\$500.00	\$159.09	\$340.91	31.82%
470000	RESERVES	\$55,000.00	\$0.00	\$55,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$238,127.00	\$238,127.00	\$0.00	100.00%

Fund: 2200 COURTHOUSE SECURITY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$244,411.00	\$72,666.26	\$171,744.74	29.73%
530000	BENEFITS	\$110,593.00	\$32,761.53	\$77,831.47	29.62%
610000	DEPARTMENTAL SUPPORT	\$4,793.00	\$1,034.28	\$3,758.72	21.58%
650000	REPAIRS AND MAINTENANCE	\$11,000.00	\$0.00	\$11,000.00	0.00%

Fund: 2201 JUSTICE COURT SECURITY FUND

GL Account Code	GL Account Title	Balance
100000	CASH	56,085.26
380000	RESERVES	(53,280.21)
390000	UNRESERVED	(2,805.05)

Fund: 2201 JUSTICE COURT SECURITY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$9,125.00	\$2,770.70	\$6,354.30	30.36%
450000	INTEREST	\$100.00	\$34.35	\$65.65	34.35%
470000	RESERVES	\$52,775.00	\$0.00	\$52,775.00	0.00%

Fund: 2201 JUSTICE COURT SECURITY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
800000	CAPITAL OUTLAY	\$62,000.00	\$0.00	\$62,000.00	0.00%

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT

GL Account Code	GL Account Title	Balance
100000	CASH	149,485.98
390000	UNRESERVED	(149,485.98)

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$16,500.00	\$4,906.51	\$11,593.49	29.74%
450000	INTEREST	\$250.00	\$92.08	\$157.92	36.83%
470000	RESERVES	\$100,550.00	\$0.00	\$100,550.00	0.00%

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$43,000.00	\$0.00	\$43,000.00	0.00%
670000	MINOR ACQUISITIONS	\$10,000.00	\$0.00	\$10,000.00	0.00%
710000	CONTRACTS-SERVICES	\$23,000.00	\$0.00	\$23,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$29,300.00	\$0.00	\$29,300.00	0.00%
800000	CAPITAL OUTLAY	\$12,000.00	\$0.00	\$12,000.00	0.00%

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

GL Account Code	GL Account Title	Balance
100000	CASH	37,506.20
390000	UNRESERVED	(37,506.20)

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$10,500.00	\$4,219.52	\$6,280.48	40.19%
450000	INTEREST	\$50.00	\$22.12	\$27.88	44.24%
470000	RESERVES	\$29,000.00	\$0.00	\$29,000.00	0.00%

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
720000	PROFESSIONAL SERVICES	\$39,550.00	\$0.00	\$39,550.00	0.00%

Fund: 2400 JP TECHNOLOGY FUND

GL Account Code	GL Account Title	Balance
100000	CASH	125,448.56
380000	RESERVES	(117,936.25)
390000	UNRESERVED	(7,512.31)

Fund: 2400 JP TECHNOLOGY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$37,800.00	\$11,145.07	\$26,654.93	29.48%
450000	INTEREST	\$250.00	\$77.11	\$172.89	30.84%
470000	RESERVES	\$123,500.00	\$0.00	\$123,500.00	0.00%

Fund: 2400 JP TECHNOLOGY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$3,570.00	\$0.00	\$3,570.00	0.00%
530000	BENEFITS	\$789.00	\$0.00	\$789.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$37,725.00	\$2,616.46	\$35,108.54	6.94%
650000	REPAIRS AND MAINTENANCE	\$600.00	\$0.00	\$600.00	0.00%
670000	MINOR ACQUISITIONS	\$58,260.00	\$1,093.41	\$57,166.59	1.88%
710000	CONTRACTS-SERVICES	\$2,400.00	\$0.00	\$2,400.00	0.00%
800000	CAPITAL OUTLAY	\$58,206.00	\$0.00	\$58,206.00	0.00%

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY

GL Account Code	GL Account Title	Balance
100000	CASH	35,943.04
390000	UNRESERVED	(35,943.04)

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$8,400.00	\$2,214.28	\$6,185.72	26.36%
450000	INTEREST	\$50.00	\$22.02	\$27.98	44.04%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$29,800.00	\$0.00	\$29,800.00	0.00%

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
670000	MINOR ACQUISITIONS	\$38,250.00	\$0.00	\$38,250.00	0.00%

Fund: 2500 FORFEITURE FUND

GL Account Code	GL Account Title	Balance
100000	CASH	31,344.05
380000	RESERVES	(27,375.03)
390000	UNRESERVED	(3,969.02)

Fund: 2500 FORFEITURE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$1,970.93	\$3,950.68	(\$1,979.75)	200.45%
450000	INTEREST	\$0.00	\$18.34	(\$18.34)	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$26,055.00	\$0.00	\$26,055.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 2500 FORFEITURE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$10,564.00	\$0.00	\$10,564.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,560.00	\$0.00	\$1,560.00	0.00%
670000	MINOR ACQUISITIONS	\$9,901.93	\$0.00	\$9,901.93	0.00%
800000	CAPITAL OUTLAY	\$6,000.00	\$0.00	\$6,000.00	0.00%

Fund: 2600 D.A. HOT CHECK COLLECTIONS

GL Account Code	GL Account Title	Balance
100000	CASH	2,079.18
390000	UNRESERVED	(2,079.18)

Fund: 2600 D.A. HOT CHECK COLLECTIONS

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$1.23	(\$1.23)	0.00%
460000	OTHER REVENUE	\$200.00	\$150.00	\$50.00	75.00%
470000	RESERVES	\$1,700.00	\$0.00	\$1,700.00	0.00%

Fund: 2600 D.A. HOT CHECK COLLECTIONS

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$1,900.00	\$0.00	\$1,900.00	0.00%

Fund: 2700 BAIL BOND BOARD

GL Account Code	GL Account Title	Balance
100000	CASH	85,774.08
390000	UNRESERVED	(85,774.08)

Fund: 2700 BAIL BOND BOARD

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$200.00	\$53.58	\$146.42	26.79%
460000	OTHER REVENUE	\$3,500.00	\$0.00	\$3,500.00	0.00%
470000	RESERVES	\$69,200.00	\$0.00	\$69,200.00	0.00%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 2700 BAIL BOND BOARD

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$4,000.00	\$85.44	\$3,914.56	2.14%
530000	BENEFITS	\$900.00	\$38.27	\$861.73	4.25%
610000	DEPARTMENTAL SUPPORT	\$68,000.00	\$0.00	\$68,000.00	0.00%

Fund: 2800 VOTER REGISTRATION FUND

GL Account Code	GL Account Title	Balance
100000	CASH	22,835.82
390000	UNRESERVED	(22,835.82)

Fund: 2800 VOTER REGISTRATION FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$50.00	\$14.26	\$35.74	28.52%
470000	RESERVES	\$22,000.00	\$0.00	\$22,000.00	0.00%
480000	INTERGOVERNMENTAL	\$0.00	\$0.00	\$0.00	0.00%

Fund: 2800 VOTER REGISTRATION FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$20,350.00	\$0.00	\$20,350.00	0.00%
670000	MINOR ACQUISITIONS	\$800.00	\$0.00	\$800.00	0.00%
720000	PROFESSIONAL SERVICES	\$900.00	\$0.00	\$900.00	0.00%

Fund: 2900 VEHICLE INVENTORY INTEREST FUND

GL Account Code	GL Account Title	Balance
100000	CASH	169,978.78
390000	UNRESERVED	(169,978.78)

Fund: 2900 VEHICLE INVENTORY INTEREST FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$27,000.00	\$0.00	\$27,000.00	0.00%
450000	INTEREST	\$1,000.00	\$648.39	\$351.61	64.84%
470000	RESERVES	\$169,000.00	\$0.00	\$169,000.00	0.00%

Fund: 2900 VEHICLE INVENTORY INTEREST FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$11,100.00	\$0.00	\$11,100.00	0.00%
530000	BENEFITS	\$2,419.00	\$0.00	\$2,419.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$156,981.00	\$0.00	\$156,981.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$500.00	\$0.00	\$500.00	0.00%
670000	MINOR ACQUISITIONS	\$16,000.00	\$0.00	\$16,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$10,000.00	\$0.00	\$10,000.00	0.00%

Fund: 3000 BRAZOS COUNTY GRANT FUND

GL Account Code	GL Account Title	Balance
100000	CASH	1,845,319.22
190000	ACCOUNTS RECEIVABLE	32,195.21
220000	A/R - ACCOUNTS	6,334.67
269000	PREPAID EXPENSES	7,722.92
300000	ACCOUNTS PAYABLE	(14,456.93)
370000	OTHER LIABILITIES	(10,329.08)
390000	UNRESERVED	(1,866,786.01)

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 3000 BRAZOS COUNTY GRANT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$8,000.00	\$2,015.20	\$5,984.80	25.19%
460000	OTHER REVENUE	\$20,000.00	\$18,496.67	\$1,503.33	92.48%
470000	RESERVES	\$13,875.00	\$0.00	\$13,875.00	0.00%
480000	INTERGOVERNMENTAL	\$4,504,601.51	\$2,806,291.16	\$1,698,310.35	62.30%
490000	OTHER FINANCING SOURCES	\$270,508.00	\$0.00	\$270,508.00	0.00%

Fund: 3000 BRAZOS COUNTY GRANT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$1,141,360.00	\$324,415.78	\$816,944.22	28.42%
530000	BENEFITS	\$502,327.00	\$132,703.54	\$369,623.46	26.42%
590000	DISCRETIONARY SPENDING	\$111,195.51	\$0.00	\$111,195.51	0.00%
610000	DEPARTMENTAL SUPPORT	\$112,250.00	\$6,963.86	\$105,286.14	6.20%
650000	REPAIRS AND MAINTENANCE	\$1,500.00	\$0.00	\$1,500.00	0.00%
670000	MINOR ACQUISITIONS	\$22,663.00	\$877.00	\$21,786.00	3.87%
710000	CONTRACTS-SERVICES	\$110,845.00	\$38,943.44	\$71,901.56	35.13%
720000	PROFESSIONAL SERVICES	\$545,664.72	\$103,367.19	\$442,297.53	18.94%
800000	CAPITAL OUTLAY	\$2,258,154.28	\$355,596.54	\$1,902,557.74	15.75%

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

GL Account Code	GL Account Title	Balance
100000	CASH	292,854.63
300000	ACCOUNTS PAYABLE	(2,987.33)
390000	UNRESERVED	(289,867.30)

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$700.00	\$185.47	\$514.53	26.50%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$328,000.00	\$0.00	\$328,000.00	0.00%

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$209,640.00	\$4,997.08	\$204,642.92	2.38%
650000	REPAIRS AND MAINTENANCE	\$4,000.00	\$0.00	\$4,000.00	0.00%
670000	MINOR ACQUISITIONS	\$85,800.00	\$11,585.00	\$74,215.00	13.50%
800000	CAPITAL OUTLAY	\$29,260.00	\$0.00	\$29,260.00	0.00%

Fund: 3400 DA CRIME FUND

GL Account Code	GL Account Title	Balance
100000	CASH	91,727.71
390000	UNRESERVED	(91,727.71)

Fund: 3400 DA CRIME FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$0.00	\$500.00	(\$500.00)	0.00%
450000	INTEREST	\$100.00	\$57.39	\$42.61	57.39%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$86,940.00	\$0.00	\$86,940.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 3400 DA CRIME FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$16,000.00	\$0.00	\$16,000.00	0.00%
530000	BENEFITS	\$1,303.00	\$0.00	\$1,303.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$69,641.00	\$479.18	\$69,161.82	0.69%

Fund: 3500 PRIMARY ELECTION SERVICES

GL Account Code	GL Account Title	Balance
100000	CASH	51,384.20
390000	UNRESERVED	(51,384.20)

Fund: 3500 PRIMARY ELECTION SERVICES

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$0.00	\$2,006.69	(\$2,006.69)	0.00%
450000	INTEREST	\$50.00	\$28.70	\$21.30	57.40%
470000	RESERVES	\$48,950.00	\$0.00	\$48,950.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 3500 PRIMARY ELECTION SERVICES

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$46,450.00	\$0.00	\$46,450.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	0.00%
670000	MINOR ACQUISITIONS	\$1,550.00	\$533.00	\$1,017.00	34.39%

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

GL Account Code	GL Account Title	Balance
100000	CASH	114,871.56
150000	INVESTMENTS	4,120.36
390000	UNRESERVED	(118,991.92)

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$30,000.00	\$7,940.56	\$22,059.44	26.47%
450000	INTEREST	\$259.00	\$69.84	\$189.16	26.97%
470000	RESERVES	\$105,860.00	\$0.00	\$105,860.00	0.00%

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$4,375.00	\$0.00	\$4,375.00	0.00%
720000	PROFESSIONAL SERVICES	\$131,744.00	\$2,044.63	\$129,699.37	1.55%

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

GL Account Code	GL Account Title	Balance
100000	CASH	12,743,001.14
190000	ACCOUNTS RECEIVABLE	5,480,549.74
375000	DEFERRED INFLOW OF RESOUR	(5,474,049.74)
390000	UNRESERVED	(12,749,501.14)

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$7,983,000.00	\$6,586,359.38	\$1,396,640.62	82.50%
450000	INTEREST	\$23,000.00	\$4,153.10	\$18,846.90	18.06%
470000	RESERVES	\$1,500,000.00	\$0.00	\$1,500,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$850,000.00	\$0.00	\$850,000.00	0.00%

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
850000	DEBT SERVICE	\$10,356,000.00	\$1,200.00	\$10,354,800.00	0.01%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 4308 JAIL EXPANSION 2007

GL Account Code	GL Account Title	Balance
100000	CASH	406,401.79
390000	UNRESERVED	(406,401.79)

Fund: 4308 JAIL EXPANSION 2007

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$253.96	(\$253.96)	0.00%
470000	RESERVES	\$108,047.00	\$0.00	\$108,047.00	0.00%
490000	OTHER FINANCING SOURCES	\$202,681.00	\$202,681.00	\$0.00	100.00%

Fund: 4308 JAIL EXPANSION 2007

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
650000	REPAIRS AND MAINTENANCE	\$3,936.00	\$247.50	\$3,688.50	6.29%
800000	CAPITAL OUTLAY	\$306,792.00	\$150,000.00	\$156,792.00	48.89%

Fund: 4309 EXPO CENTER EXPANSION

GL Account Code	GL Account Title	Balance
100000	CASH	2,232.38
390000	UNRESERVED	(2,232.38)

Fund: 4309 EXPO CENTER EXPANSION

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$1.40	(\$1.40)	0.00%
470000	RESERVES	\$2,229.00	\$0.00	\$2,229.00	0.00%

Fund: 4309 EXPO CENTER EXPANSION

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
670000	MINOR ACQUISITIONS	\$801.42	\$0.00	\$801.42	0.00%
800000	CAPITAL OUTLAY	\$1,427.58	\$0.00	\$1,427.58	0.00%

Fund: 4312 CO 2012

GL Account Code	GL Account Title	Balance
100000	CASH	3,021,128.68
300000	ACCOUNTS PAYABLE	(203,646.56)
390000	UNRESERVED	(2,817,482.12)

Fund: 4312

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$15,000.00	\$2,367.83	\$12,632.17	15.79%
470000	RESERVES	\$6,097,500.00	\$0.00	\$6,097,500.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 4312 CO 2012

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
590000	DISCRETIONARY SPENDING	\$2,038,012.93	\$0.00	\$2,038,012.93	0.00%
800000	CAPITAL OUTLAY	\$4,074,487.07	\$1,259,372.78	\$2,815,114.29	30.91%

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS CO

GL Account Code	GL Account Title	Balance
100000	CASH	19,041,339.74
390000	UNRESERVED	(19,041,339.74)

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$6,761,920.00	\$0.00	\$6,761,920.00	0.00%
490000	OTHER FINANCING SOURCES	\$14,198,325.00	\$14,198,445.00	(\$120.00)	100.00%

Brazos County Monthly Report
BALANCE SHEET, REVENUES AND EXPENDITURES
Month: January Fiscal Year: 15

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
590000	DISCRETIONARY SPENDING	\$417,079.00	\$0.00	\$417,079.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$36,833.05	\$9,462.50	\$27,370.55	25.69%
650000	REPAIRS AND MAINTENANCE	\$1,272,541.35	\$169,359.67	\$1,103,181.68	13.31%
670000	MINOR ACQUISITIONS	\$832,627.73	\$35,100.10	\$797,527.63	4.22%
720000	PROFESSIONAL SERVICES	\$5,980.00	\$0.00	\$5,980.00	0.00%
730000	COMMUNITY CONTRACTS	\$52,500.00	\$26,313.42	\$26,186.58	50.12%
800000	CAPITAL OUTLAY	\$18,117,377.34	\$1,036,405.21	\$17,080,972.13	5.72%

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

GL Account Code	GL Account Title	Balance
100000	CASH	4,016,389.78
300000	ACCOUNTS PAYABLE	(463,822.34)
301000	ACCRUED SALARY PAYABLE	5,995.32
370000	OTHER LIABILITIES	(3,780.00)
390000	UNRESERVED	(3,554,782.76)

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$7,500.00	\$2,521.77	\$4,978.23	33.62%
460000	OTHER REVENUE	\$10,959,700.00	\$3,909,323.36	\$7,050,376.64	35.67%
470000	RESERVES	\$2,632,800.00	\$0.00	\$2,632,800.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$293,275.00	\$30,934.66	\$262,340.34	10.55%
530000	BENEFITS	\$106,553.00	\$9,557.71	\$96,995.29	8.97%
710000	CONTRACTS-SERVICES	\$13,144,412.00	\$3,530,119.60	\$9,614,292.40	26.86%
720000	PROFESSIONAL SERVICES	\$45,000.00	\$6,596.40	\$38,403.60	14.66%
800000	CAPITAL OUTLAY	\$9,000.00	\$1,080.00	\$7,920.00	12.00%

**BRAZOS COUNTY, TEXAS
GENERAL LONG TERM DEBT**

Exhibit 1

SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE

September 30, 2015

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
2005 Series, Issued For: Buildings, Building Renovations, Capital Roads, Equipment, and Right-of-Way Acquisition	3.25/3.75/3.75/3.75/3.5/ 3.5/3.625/3.75/3.75/3.75 3/01 and 9/1	9/1/2005	9/1/2015	2,725,000
2009 Series, Issued For: Exposition Center Expansion Costs of issuance of Certificates	4.350/4.45/4.50/4.60 3/01 and 09/01	10/15/2009	9/1/2034	12,000,000
2012 Series, Issued For: Courthouse, Tax Office, Brazos Ctr, Juv. Det. Ctr., Fleet Maint Bldg	2/2/3/3/4/3/4/4/5/5/3 2.8/3/3/3/3.125/3.125/ 3.25/3.25/3.375	9/1/2012	9/1/2032	9,700,000
Limited Tax General Obligation Bond 2005 Series, Issued For: Exposition Center	6.0/6.0/6.0/6.0/5.5/5.0/ 4.0/4.0/4.0/4.0/4.0/4.0/ 4.0//4.125/4.125/4.25/4.25 4.375/4.375/4.375 3/01 and 9/1	9/1/2005	9/1/2017	10,500,000
Limited Tax Refunding Bonds, Series 2005, Issued for : 1996 Series, Issued For: Road and Bridge New Construction and Right-Of-Way Acquisition	4.0 3/1 and 9/1	12/1/2005	3/1/2016	6,005,000
Limited Tax Bonds, Series 2008, Issued for : Jail Expansion	3.25/3.25/3.25/3.25/3.75/ 3.5/3.63/3.77/3.92/4.0/ 4.125/5.00/5.00/5.00/5.0/ 4.50/4.50/4.50 3/1 and 9/1	5/1/2008	9/1/2028	55,000,000
Certificates of Obligation, Series 2009, Issued for : Exposition Center Expansion Costs of issuance of Certificates	3.00 / 4.00 3/1 and 9/1	10/15/2009	9/1/2021	7,365,000
Limited Tax Refunding Bonds, Series 2012, Issued for : Refund portions of the outstanding debt payable from ad valorem taxes and certain costs of issuance of the Bonds	2.0/2.0/3.0/3.0/4.0/4.0/4.0/ 5.0/5.0/5.0/3.0/2.8/3.0	9/1/2012	9/1/2025	14,640,000
Total Long Term Debt				<u>\$ 117,935,000</u>

Note:

(1) All debt obligations of Brazos County are payable both as to principal and interest solely from and secured by ad valorem taxes levied against all taxable property within the County.

Debt Outstanding			Debt Service Requirements For Fiscal Year 2014-2015		
Principal	Interest	Totals	Principal	Interest	Totals
320,000	12,000	332,000	320,000	12,000	332,000
10,165,000	4,866,433	15,031,433	425,000	424,310	849,310
9,350,000	3,304,788	12,654,788	175,000	319,598	494,598
1,695,000	137,200	1,832,200	545,000	67,800	612,800
1,475,000	59,700	1,534,700	720,000	44,600	764,600
47,495,000	17,802,294	65,297,294	2,510,000	2,084,606	4,594,606
3,990,000	586,000	4,576,000	505,000	149,500	654,500
14,230,000	3,617,000	17,847,000	530,000	565,360	1,095,360
<u>\$ 88,720,000</u>	<u>\$ 30,385,415</u>	<u>\$ 119,105,415</u>	<u>\$ 5,730,000</u>	<u>\$ 3,667,774</u>	<u>\$ 9,397,774</u>

(2) The County has the right to call the Co's at any time as long as they "make-whole" the holders of the Co's.

**BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2015**

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Requirements</u>
2014 - 15	5,730,000	3,667,774	9,397,774
2015 - 16	6,115,000	3,457,974	9,572,974
2016 - 17	5,575,000	3,250,200	8,825,200
2017 - 18	5,795,000	3,033,550	8,828,550
2018 - 19	6,040,000	2,805,550	8,845,550
2019 - 20	6,295,000	2,563,350	8,858,350
2020 - 21	6,565,000	2,294,800	8,859,800
2021-22	6,170,000	2,019,368	8,189,368
2022 - 34	40,435,000	7,292,847	47,727,847
	<u>\$ 88,720,000</u>	<u>\$ 30,385,413</u>	<u>\$ 119,105,413</u>

**BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2015**

Fiscal Year	Certificate of Obligation Principal		General Obligation Principal		Limited Tax Refunding Bonds Principal			Total	
	2005 Issue	2009 Issue	2012 Issue	2005 Issue	2005 Series	2008 Issue	2009 Issue		2012 Issue
2014 - 15	320,000	425,000	175,000	545,000	720,000	2,510,000	505,000	530,000	5,730,000
2015 - 16	-	425,000	400,000	565,000	755,000	2,620,000	520,000	830,000	6,115,000
2016 - 17	-	445,000	415,000	585,000	-	2,740,000	540,000	850,000	5,575,000
2017 - 18	-	445,000	430,000	-	-	2,865,000	565,000	1,490,000	5,795,000
2018 - 19	-	465,000	440,000	-	-	2,990,000	590,000	1,555,000	6,040,000
2019 - 20	-	475,000	460,000	-	-	3,125,000	620,000	1,615,000	6,295,000
2020 - 21		475,000	480,000	-	-	3,265,000	650,000	1,695,000	6,565,000
		470,000	500,000	-	-	3,415,000	-	1,785,000	6,170,000
2020 - 34	-	6,540,000	6,050,000	-	-	23,965,000	-	3,880,000	40,435,000
	<u>\$ 320,000</u>	<u>\$ 10,165,000</u>	<u>\$ 9,350,000</u>	<u>\$ 1,695,000</u>	<u>\$ 1,475,000</u>	<u>\$ 47,495,000</u>	<u>\$ 3,990,000</u>	<u>\$ 14,230,000</u>	<u>\$ 88,720,000</u>

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2015

2005 Issue	2009 Issue	2012 Issue	General Obligation Interest		Limited Tax Refund Bond Interest			Total
			2005 Issue	2005 Issue	2008 Issue	2009 Issue	2012 Issue	
12,000	424,310	319,598	67,800	44,600	2,084,606	149,500	565,360	3,667,774
-	407,310	314,348	46,000	15,100	1,996,756	129,000	549,460	3,457,974
-	390,310	302,348	23,400	-	1,901,782	107,800	524,560	3,250,200
-	372,510	285,748	-	-	1,799,032	85,700	490,560	3,033,550
-	354,710	272,848	-	-	1,684,432	62,600	430,960	2,805,550
-	336,110	255,248	-	-	1,564,832	38,400	368,760	2,563,350
-	317,110	236,848	-	-	1,439,832	13,000	288,010	2,294,800
-	298,110	212,848	-	-	1,305,150	-	203,260	2,019,368
-	1,965,953	1,104,953	-	-	4,025,872	-	196,069	7,292,847
<u>\$ 12,000</u>	<u>\$ 4,866,433</u>	<u>\$ 3,304,787</u>	<u>\$ 137,200</u>	<u>\$ 59,700</u>	<u>\$ 17,802,294</u>	<u>\$ 586,000</u>	<u>\$ 3,616,999</u>	<u>\$ 30,385,413</u>

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, RESERVED FUND BALANCE
AND RESPECTIVE DEBT SERVICE TAX RATES
By Years

Fiscal Year Ended September 30,	Revenues	Expenditures	Reserved Fund Balance	Tax Rates**
2005	4,435,858	4,177,895	1,881,705	0.0632
2006	5,613,092	5,107,768	2,387,029	0.0701
2007	5,351,133	4,829,535	2,908,627	0.0620
2008	6,060,450	6,137,699	2,831,378	0.0620
2009	8,237,284	7,639,774	3,428,888	0.0813
2010	10,035,432	9,389,134	4,075,186	0.0834
2011	10,048,631	9,203,000	4,920,817	0.0844
2012	10,253,259	9,659,699	5,514,377	0.0813
2013	26,987,310	26,426,336	6,075,351	0.0779
2014	9,304,148	9,219,311	6,160,188	0.0707
2015*	10,356,000	10,356,000	6,160,188	0.0624

* Anticipated for fiscal year ending September 30, 2015

** Tax Rates are presented as cents per \$100 of property valuation.

BRAZOS COUNTY, TEXAS
COMPARABLE SALES TAX ANALYSIS
BRAZOS COUNTY, TEXAS

MONTH	2014/2015		2013/2014	2012/2013	2011/2012	2010-2011	2009/2010
	Actual	Estimated	Actual	Actual	Actual	Actual	Actual
OCTOBER	\$ 1,561,576	\$ 1,200,000	\$ 1,271,117	\$ 1,201,443	\$ 1,040,900	\$ 831,472	\$ 1,001,403
NOVEMBER	\$ 1,096,780	\$ 1,110,000	\$ 1,115,349	\$ 977,565	\$ 912,796	\$ 874,948	\$ 799,992
DECEMBER	\$ 1,236,772	\$ 1,140,000	\$ 1,145,894	\$ 995,310	\$ 939,749	\$ 887,768	\$ 808,004
JANUARY	\$ 1,625,029	\$ 1,430,000	\$ 1,445,219	\$ 1,315,986	\$ 1,208,156	\$ 1,220,180	\$ 1,137,866
FEBRUARY		\$ 1,100,000	\$ 1,144,262	1,032,360	\$ 912,083	\$ 865,410	\$ 918,322
MARCH		\$ 1,140,000	\$ 1,141,383	966,718	\$ 904,155	\$ 817,632	\$ 883,043
APRIL		\$ 1,300,000	\$ 1,371,311	1,211,285	\$ 1,123,739	\$ 1,063,453	\$ 1,040,809
MAY		\$ 1,000,000	\$ 1,253,034	1,013,872	\$ 929,826	\$ 907,718	\$ 873,179
JUNE		\$ 1,000,000	\$ 1,166,228	1,082,377	\$ 933,054	\$ 886,211	\$ 836,385
JULY		\$ 1,100,000	\$ 1,328,257	1,161,598	\$ 1,066,438	\$ 1,039,351	\$ 1,044,178
AUGUST		\$ 1,000,000	1,158,672	1,044,458	\$ 929,865	\$ 857,478	\$ 831,472
SEPTEMBER		\$ 1,220,000	1,359,648	\$ 1,227,679	\$ 1,138,858	\$ 1,053,354	\$ 1,001,338
TOTALS	5,520,157	\$ 13,740,000	14,900,374	\$ 13,230,651	\$ 12,039,620	\$ 11,304,975	\$ 11,175,994
INCREASE (DECREASE) FROM PREVIOUS YEAR	542,577	\$ (1,160,374)	1,669,723	1,191,030.94	\$ 734,645	\$ 128,982	\$ (49,823)
% INCREASE	10.90%	-7.79%	12.62%	9.89%	6.50%	1.15%	-0.44%

*=estimate

**BRAZOS COUNTY, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Calendar Years Indicated**

MONTH	2015 <u>Actual</u>	2014 <u>Actual</u>	2013 <u>Actual</u>	2012 <u>Actual</u>	2011 <u>Actual</u>	2010 <u>Actual</u>	2009 <u>Actual</u>
JANUARY	\$ 1,625,029	\$ 1,445,219	\$ 1,315,986	\$ 1,208,156	\$ 1,220,180	\$ 1,137,866	\$ 1,185,659
FEBRUARY		\$ 1,144,262	1,032,360	\$ 912,083	\$ 865,410	918,322	938,048
MARCH		\$ 1,141,383	966,718	\$ 904,155	\$ 817,632	883,043	816,547
APRIL		\$ 1,371,311	1,211,285	\$ 1,123,739	\$ 1,063,453	1,040,809	1,012,516
MAY		\$ 1,253,034	1,013,872	\$ 929,826	\$ 907,718	873,179	825,217
JUNE		\$ 1,166,228	1,082,377	\$ 933,054	\$ 886,211	836,384	821,651
JULY		\$ 1,328,257	1,161,598	\$ 1,066,438	\$ 1,039,351	1,044,178	983,581
AUGUST		\$ 1,158,672	1,044,458	\$ 929,865	\$ 857,478	831,472	802,583
SEPTEMBER		\$ 1,359,648	1,227,679	\$ 1,138,858	\$ 1,053,354	1,001,338	887,034
OCTOBER		\$ 1,561,576	1,271,117	\$ 1,201,443	\$ 1,040,900	831,472	1,001,403
NOVEMBER		\$ 1,096,780	1,115,349	\$ 977,565	\$ 912,796	874,948	799,992
DECEMBER		\$ 1,236,772	1,145,894	\$ 995,310	\$ 939,749	887,768	808,004
TOTALS	<u>\$ 1,625,029</u>	<u>\$ 15,263,141</u>	<u>\$ 13,588,693</u>	<u>\$ 12,320,494</u>	<u>\$ 11,604,231</u>	<u>\$ 11,160,782</u>	<u>\$ 10,882,235</u>
INCREASE (DECREASE) FROM PREVIOUS YEAR	<u>\$ 179,810</u>	<u>\$ 1,674,448</u>	<u>\$ 1,268,200</u>	<u>\$ 716,262</u>	<u>\$ 443,450</u>	<u>\$ 278,547</u>	<u>\$ (740,336)</u>
% INCREASE - DECREASE	<u>12.44%</u>	<u>12.32%</u>	<u>10.29%</u>	<u>6.17%</u>	<u>3.97%</u>	<u>2.56%</u>	<u>-6.37%</u>

BRAZOS COUNTY, the CITY OF BRYAN, and the CITY OF COLLEGE STATION, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Fiscal Years Indicated

MONTH	2014/2015			2013/2014			2012/2013		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
OCTOBER	1,561,576	1,646,632	2,508,744	1,271,117	1,479,093	2,140,393	1,201,443	1,223,446	1,931,468
NOVEMBER	1,096,780	1,418,125	1,982,750	1,115,349	1,197,026	1,772,949	977,565	1,127,204	1,652,559
DECEMBER	1,236,772	1,313,115	2,040,716	1,145,894	1,167,362	1,825,747	995,310	1,108,063	1,658,157
JANUARY	1,625,029	1,801,645	2,711,742	1,445,219	1,590,743	2,408,295	1,315,986	1,379,095	2,316,372
FEBRUARY				1,144,262	1,219,435	1,796,218	1,032,360	1,121,500	1,736,562
MARCH				1,141,383	1,184,033	1,781,541	966,718	1,130,374.51	1,641,916
APRIL				1,371,311	1,731,755	2,053,464	1,211,285.00	1,430,850.28	1,951,542
MAY				1,253,034	1,441,128	1,874,149	1,013,872.00	1,159,853.54	1,675,520
JUNE				1,166,228	1,379,273	1,608,798	1,082,376.72	1,254,016.82	1,644,709
JULY				1,328,257	1,556,841	2,000,382	1,161,598.28	1,412,682.26	1,795,388
AUGUST				1,158,672	1,365,261	1,751,127	1,044,458.23	1,182,800.27	1,622,391
SEPTEMBER				1,359,648	1,432,418	2,159,957	1,227,678.86	1,286,131.08	2,055,812
TOTALS	\$ 5,520,157	6,179,518	\$ 9,243,952	\$ 14,900,374	\$ 16,744,369	\$ 23,173,020	\$ 13,230,651	\$ 14,816,017	\$ 21,682,396
INCREASE (DECREASE) OVER PREVIOUS YEAR	\$ 542,577	\$ 745,293	\$ 1,096,568	\$ 1,669,723	\$ 1,928,352	\$ 1,490,625	\$ 1,191,031	\$ 944,423	\$ 2,244,610
% INCREASE -DECREASE	10.90%	13.71%	13.46%	12.62%	13.02%	6.87%	9.89%	6.81%	11.55%

**BRAZOS COUNTY, the CITY OF BRYAN, and the CITY OF COLLEGE STATION, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Fiscal Years Indicated**

MONTH	2015			2014			2013		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
JANUARY	1,625,029	1,801,645	2,711,742	1,445,219	1,590,743	2,408,295	1,315,986	1,379,095	2,316,372
FEBRUARY				1,144,262	1,219,435	1,796,218	1,032,360	1,121,500	1,736,562
MARCH				1,141,383	1,184,033	1,781,541	966,718	1,130,375	1,641,916
APRIL				1,371,311	1,731,755	2,053,464	1,211,285	1,430,850	1,951,542
MAY				1,253,034	1,441,128	1,874,149	1,013,872	1,159,854	1,675,520
JUNE				1,166,228	1,379,273	1,608,798	1,082,377	1,254,017	1,644,709
JULY				1,328,257	1,556,841	2,000,382	1,161,598	1,412,682	1,795,388
AUGUST				1,158,672	1,365,261	1,751,127	1,044,458	1,182,800	1,622,391
SEPTEMBER				1,432,418	2,159,957	1,359,648	1,227,679	1,286,131	2,055,812
OCTOBER				1,561,576	1,646,632	2,508,744	1,271,117	1,479,093	2,140,393
NOVEMBER				1,096,780	1,418,125	1,982,750	1,115,349	1,197,026	1,772,949
DECEMBER				1,236,772	1,313,115	2,040,716	1,145,894	1,167,362	1,825,747
TOTALS	\$ 1,625,029	\$ 1,801,645	\$ 2,711,742	\$ 15,335,911	\$ 18,006,299	\$ 23,165,833	\$ 13,588,693	\$ 15,200,786	\$ 22,179,300
INCREASE (DECREASE) OVER PREVIOUS YEAR	\$ 179,810	\$ 210,902	\$ 303,446	\$ 1,747,218	\$ 2,805,513	\$ 986,534	\$ 1,268,200	\$ 1,178,372	\$ 1,684,532
% INCREASE	12.44%	13.26%	12.60%	12.86%	18.46%	4.45%	10.29%	8.40%	8.22%