

**BRAZOS COUNTY, TEXAS  
MONTHLY FINANCIAL REPORT**



**Presented By: County Auditor**

**For the fifth Month Ended February 28, 2017**

**BRAZOS COUNTY, TEXAS**  
**Financial Report**  
**For the fifth Month Ended February 28, 2017**

**UNAUDITED**

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**Office of the Brazos County Auditor  
Brazos County Courthouse**

**200 South Texas Avenue, Suite 218**

**Bryan, Texas 77803**

**(979) 361-4350**

**Fax (979) 361-4188**

**Email: kconner@co.brazos.tx.us**

April 3, 2017

**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 fifth month ended February 28, 2017.

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 fifth month ended February 28, 2017. 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 February 28, 2017, 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 February 28, 2017, 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 February 28, 2017, 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 was five months through the 2016-2017 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 41.67% of the budget. The statement includes the majority of the revenues collected by the fee offices for the month of February as well as claims paid through the February 28, 2017 Commissioners Court meeting and the pay period ending February 10, 2017. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report it appears that February 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 16-17 revenues. Please see Undesignated Fund Balances of this report for an analysis of fund balances.

If the percentage spent for a fund is greater or less than the expected 41.67%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 41.67%, 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, 2017**

Fund Balance at October 1, 2016	\$	45,261,317
<b>Reserved Balances as of October 1, 2016:</b>		
<b>Nonspendable Fund Balance:</b>		
For Prepaid Expenditures	761,536	
For Inventories	676,002	
<b>Total Nonspendable Fund Balance:</b>		<b>1,437,538</b>
<b>Restricted Fund Balance:</b>		
For Family Protection Services	77,372	
For Title IV-E	42,357	
For Vital Statistics	50,228	
For Drug Court Program	57,095	
For Pre-Trial Bond	176,220	
For Donations Constable 1	163	
For Donations Constable 2	854	
<b>Total Restricted Fund Balance:</b>		<b>404,289</b>
<b>Assigned Fund Balance:</b>		
For Incentives for Research Valley	119,000	
For Indigent Health Care	904,141	
<b>Total Assigned Fund Balance:</b>		<b>1,023,141</b>
<b>Total Reserved Fund Balance:</b>		<b>2,864,968</b>
<b>Restricted Balances:</b>		
For Operations and Emergency	9,000,000	
<b>Total Restricted Balances:</b>		<b>9,000,000</b>
<b>Unreserved, Unrestricted Fund Balance</b>	<b>\$</b>	<b>33,396,349</b>
<b>For The Year Ending September 30, 2017:</b>		
Anticipated Revenues		92,755,982
Anticipated Expenditures		(107,009,821)
<b>Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2017)</b>	<b>\$</b>	<b>19,142,510</b>

	<b>Estimated for FYE 9/30/16</b>	<b>Actuals for FYE 09/30/16</b>
<b>Revenues</b>	<b>89,055,340</b>	<b>91,476,895</b>
<b>Expenditures</b>	<b>103,254,340</b>	<b>80,948,140</b>

The approved budget amounts for revenues and expenditures of General Fund have been used to present the anticipated revenues and expenditures in this report. Anticipated expenditures is based on 95% of the estimated budgeted expenditures.

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 & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 0100 GENERAL FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	68,991,481.53
150000	INVESTMENTS	2,364,296.14
180000	RESTRICTED CASH	1,971,858.88
190000	ACCOUNTS RECEIVABLE	11,546,287.76
270000	INVENTORY	703,825.71
300000	ACCOUNTS PAYABLE	(1,678,839.28)
330000	CURR. LIABILITIES-GASB34	(345,435.70)
340000	DUE TO OTHER FUNDS	(79,166.54)
370000	OTHER LIABILITIES	(1,060,866.99)
375000	DEFERRED INFLOW OF RESOUR	(10,813,684.93)
380000	RESERVES	(1,427,465.72)
390000	UNRESERVED	(70,172,290.86)

**Fund: 0100 GENERAL FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$80,020,000.00	\$63,636,478.82	\$16,383,521.18	79.53%
410000	CHARGES FOR SERVICES	\$11,001,133.00	\$3,865,562.60	\$7,135,570.40	35.14%
450000	INTEREST	\$150,000.00	\$55,148.89	\$94,851.11	36.77%
460000	OTHER REVENUE	\$662,106.21	\$518,883.74	\$143,222.47	78.37%
470000	RESERVES	\$19,885,935.00	\$0.00	\$19,885,935.00	0.00%
480000	INTERGOVERNMENTAL	\$1,032,650.00	\$745,064.96	\$287,585.04	72.15%
490000	OTHER FINANCING SOURCES	\$270,097.49	\$224,377.95	\$45,719.54	83.07%

**Fund: 0100 GENERAL FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
		\$0.00	\$0.00	\$0.00	0.00%
510000	SALARY AND WAGES	\$37,620,983.00	\$13,335,738.17	\$24,285,244.83	35.45%
520000	OUTSIDE LABOR COSTS	\$125,000.00	\$73,377.81	\$51,622.19	58.70%
530000	BENEFITS	\$21,126,966.50	\$7,799,042.47	\$13,327,924.03	36.92%
590000	DISCRETIONARY SPENDING	\$103,804.49	\$0.00	\$103,804.49	0.00%
610000	DEPARTMENTAL SUPPORT	\$10,621,407.59	\$2,393,492.39	\$8,227,915.20	22.53%
650000	REPAIRS AND MAINTENANCE	\$7,212,913.18	\$1,731,713.17	\$5,481,200.01	24.01%
670000	MINOR ACQUISITIONS	\$1,692,564.95	\$946,768.96	\$745,795.99	55.94%
710000	CONTRACTS-SERVICES	\$4,564,998.87	\$1,894,858.32	\$2,670,140.55	41.51%
720000	PROFESSIONAL SERVICES	\$7,348,134.00	\$1,164,631.20	\$6,183,502.80	15.85%
730000	COMMUNITY CONTRACTS	\$4,884,272.00	\$2,091,224.20	\$2,793,047.80	42.82%
800000	CAPITAL OUTLAY	\$6,120,175.00	\$883,210.96	\$5,236,964.04	14.43%
850000	DEBT SERVICE	\$251,568.00	\$160,388.71	\$91,179.29	63.76%
910000	OTHER FINANCING USES	\$11,349,134.12	\$9,709,923.12	\$1,639,211.00	85.56%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVENUES & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 0200 CO HEALTH ENDOWMENT FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	523,116.79
390000	UNRESERVED	(523,116.79)

**Fund: 0200 CO HEALTH ENDOWMENT FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$1,000.00	\$411.59	\$588.41	41.16%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%
480000	INTERGOVERNMENTAL	\$52,000.00	\$0.00	\$52,000.00	0.00%

**Fund: 0200 CO HEALTH ENDOWMENT FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$53,000.00	\$0.00	\$53,000.00	0.00%

**Fund: 1100 HOTEL OCCUPANCY TAX**

GL Acct	GL Acct Title	Balance
100000	CASH	3,600,748.15
190000	ACCOUNTS RECEIVABLE	1,795.80
390000	UNRESERVED	(3,602,543.95)

**Fund: 1100 HOTEL OCCUPANCY TAX**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$2,390,000.00	\$800,710.23	\$1,589,289.77	33.50%
450000	INTEREST	\$6,000.00	\$2,694.61	\$3,305.39	44.91%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$2,000,000.00	\$0.00	\$2,000,000.00	0.00%

**Fund: 1100 HOTEL OCCUPANCY TAX**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$119,013.00	\$42,391.28	\$76,621.72	35.62%
530000	BENEFITS	\$52,159.00	\$19,165.05	\$32,993.95	36.74%
610000	DEPARTMENTAL SUPPORT	\$41,100.00	\$13,241.66	\$27,858.34	32.22%
650000	REPAIRS AND MAINTENANCE	\$240,000.00	\$0.00	\$240,000.00	0.00%
670000	MINOR ACQUISITIONS	\$35,031.00	\$13,755.65	\$21,275.35	39.27%
710000	CONTRACTS-SERVICES	\$204,600.00	\$13,600.00	\$191,000.00	6.65%
720000	PROFESSIONAL SERVICES	\$5,300.00	\$0.00	\$5,300.00	0.00%
730000	COMMUNITY CONTRACTS	\$665,000.00	\$198,808.94	\$466,191.06	29.90%
800000	CAPITAL OUTLAY	\$1,828,617.00	\$50,302.86	\$1,778,314.14	2.75%
910000	OTHER FINANCING USES	\$1,205,180.00	\$0.00	\$1,205,180.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVENUES & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 1200 STATE LATERAL ROAD FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	30,163.09
390000	UNRESERVED	(30,163.09)

**Fund: 1200 STATE LATERAL ROAD FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$23.74	(\$23.74)	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%
480000	INTERGOVERNMENTAL	\$30,000.00	\$30,137.90	(\$137.90)	100.46%

**Fund: 1200 STATE LATERAL ROAD FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
710000	CONTRACTS-SERVICES	\$0.00	\$0.00	\$0.00	0.00%
800000	CAPITAL OUTLAY	\$30,000.00	\$0.00	\$30,000.00	0.00%

**Fund: 1300 UNCLAIMED PROPERTY FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	217,619.59
300000	ACCOUNTS PAYABLE	(160,843.30)
390000	UNRESERVED	(56,776.29)

**Fund: 1300 UNCLAIMED PROPERTY FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$700.00	\$169.44	\$530.56	24.21%
470000	RESERVES	\$56,500.00	\$0.00	\$56,500.00	0.00%

**Fund: 1300 UNCLAIMED PROPERTY FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$57,200.00	\$0.00	\$57,200.00	0.00%

**Fund: 1500 LAW LIBRARY**

GL Acct	GL Acct Title	Balance
100000	CASH	95,075.51
390000	UNRESERVED	(95,075.51)

**Fund: 1500 LAW LIBRARY**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$51,000.00	\$17,150.42	\$33,849.58	33.63%
450000	INTEREST	\$340.00	\$84.64	\$255.36	24.89%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$107,000.00	\$0.00	\$107,000.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVENUES & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 1500 LAW LIBRARY**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$149,740.00	\$29,223.66	\$120,516.34	19.52%
650000	REPAIRS AND MAINTENANCE	\$600.00	\$0.00	\$600.00	0.00%
670000	MINOR ACQUISITIONS	\$5,000.00	\$0.00	\$5,000.00	0.00%
710000	CONTRACTS-SERVICES	\$3,000.00	\$0.00	\$3,000.00	0.00%
800000	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 1600 LOCAL PROVIDER PARTICIPANT**

GL Acct	GL Acct Title	Balance
100000	CASH	5,162,117.37
390000	UNRESERVED	(5,162,117.37)

**Fund: 1600 LOCAL PROVIDER PARTICIPANT**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$24,624,000.00	\$10,599,503.10	\$14,024,496.90	43.05%
450000	INTEREST	\$10,000.00	\$4,251.97	\$5,748.03	42.52%
470000	RESERVES	\$2,257,000.00	\$0.00	\$2,257,000.00	0.00%

**Fund: 1600 LOCAL PROVIDER PARTICIPANT**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
730000	COMMUNITY CONTRACTS	\$26,891,000.00	\$9,103,864.55	\$17,787,135.45	33.85%

**Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	3,283.90
390000	UNRESERVED	(3,283.90)

**Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$44,000.00	\$15,423.32	\$28,576.68	35.05%
490000	OTHER FINANCING SOURCES	\$25,000.00	\$25,000.00	\$0.00	100.00%

**Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
730000	COMMUNITY CONTRACTS	\$69,000.00	\$37,139.42	\$31,860.58	53.83%

**Fund: 1800 LEOSE CPE FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	54,225.18
390000	UNRESERVED	(54,225.18)

**Brazos County Monthly Report**  
**BALANCE SHEET, REVENUES & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 1800 LEOSE CPE FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
470000	RESERVES	\$40,096.00	\$0.00	\$40,096.00	0.00%
480000	INTERGOVERNMENTAL	\$18,300.00	\$17,014.65	\$1,285.35	92.98%

**Fund: 1800 LEOSE CPE FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$58,396.00	\$1,722.60	\$56,673.40	2.95%

**Fund: 1900 COUNTY RECORDS MANAGEMENT FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	438,359.79
380000	RESERVES	(187,675.77)
390000	UNRESERVED	(250,684.02)

**Fund: 1900 COUNTY RECORDS MANAGEMENT FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$100,500.00	\$153,262.26	(\$52,762.26)	152.50%
450000	INTEREST	\$550.00	\$320.53	\$229.47	58.28%
470000	RESERVES	\$100,000.00	\$0.00	\$100,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$144,276.00	\$144,276.00	\$0.00	100.00%

**Fund: 1900 COUNTY RECORDS MANAGEMENT FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$126,585.00	\$35,665.71	\$90,919.29	28.18%
530000	BENEFITS	\$40,218.00	\$17,721.00	\$22,497.00	44.06%
610000	DEPARTMENTAL SUPPORT	\$14,885.00	\$14,091.00	\$794.00	94.67%
650000	REPAIRS AND MAINTENANCE	\$98.00	\$18.00	\$80.00	18.37%
670000	MINOR ACQUISITIONS	\$159,315.00	\$4,385.00	\$154,930.00	2.75%
710000	CONTRACTS-SERVICES	\$4,225.00	\$368.85	\$3,856.15	8.73%

**Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	550,187.33
390000	UNRESERVED	(550,187.33)

**Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$270,000.00	\$32,920.15	\$237,079.85	12.19%
450000	INTEREST	\$1,100.00	\$449.39	\$650.61	40.85%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVENUES & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$82,435.00	\$30,840.39	\$51,594.61	37.41%
530000	BENEFITS	\$47,788.00	\$18,180.10	\$29,607.90	38.04%
610000	DEPARTMENTAL SUPPORT	\$56,377.00	\$0.00	\$56,377.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00%
670000	MINOR ACQUISITIONS	\$3,500.00	\$0.00	\$3,500.00	0.00%
710000	CONTRACTS-SERVICES	\$81,000.00	\$22,325.00	\$58,675.00	27.56%
720000	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 2001 COUNTY CLERK ARCHIVAL FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	1,080,560.24
390000	UNRESERVED	(1,080,560.24)

**Fund: 2001 COUNTY CLERK ARCHIVAL FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$260,000.00	\$131,960.00	\$128,040.00	50.75%
450000	INTEREST	\$1,700.00	\$797.78	\$902.22	46.93%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$248,800.00	\$0.00	\$248,800.00	0.00%

**Fund: 2001 COUNTY CLERK ARCHIVAL FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$0.00	\$0.00	\$0.00	0.00%
710000	CONTRACTS-SERVICES	\$50,000.00	\$0.00	\$50,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	0.00%
800000	CAPITAL OUTLAY	\$460,500.00	\$0.00	\$460,500.00	0.00%

**Fund: 2200 COURTHOUSE SECURITY FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	205,570.95
269000	PREPAID EXPENSES	3,367.00
390000	UNRESERVED	(208,937.95)

**Fund: 2200 COURTHOUSE SECURITY FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$89,000.00	\$34,363.39	\$54,636.61	38.61%
450000	INTEREST	\$500.00	\$214.66	\$285.34	42.93%
470000	RESERVES	\$30,000.00	\$0.00	\$30,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$300,516.00	\$300,516.00	\$0.00	100.00%

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**Fund: 2200 COURTHOUSE SECURITY FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$280,555.00	\$101,027.33	\$179,527.67	36.01%
530000	BENEFITS	\$125,311.00	\$44,200.91	\$81,110.09	35.27%
610000	DEPARTMENTAL SUPPORT	\$4,050.00	\$931.88	\$3,118.12	23.01%
650000	REPAIRS AND MAINTENANCE	\$10,100.00	\$6,733.00	\$3,367.00	66.66%
670000	MINOR ACQUISITIONS	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 2201 JUSTICE COURT SECURITY FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	65,513.15
380000	RESERVES	(56,174.42)
390000	UNRESERVED	(9,338.73)

**Fund: 2201 JUSTICE COURT SECURITY FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$12,200.00	\$9,290.51	\$2,909.49	76.15%
450000	INTEREST	\$100.00	\$48.22	\$51.78	48.22%
470000	RESERVES	\$56,600.00	\$0.00	\$56,600.00	0.00%

**Fund: 2201 JUSTICE COURT SECURITY FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
650000	REPAIRS AND MAINTENANCE	\$3,900.00	\$0.00	\$3,900.00	0.00%
710000	CONTRACTS-SERVICES	\$33,000.00	\$0.00	\$33,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	0.00%
800000	CAPITAL OUTLAY	\$32,000.00	\$0.00	\$32,000.00	0.00%

**Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	183,481.04
390000	UNRESERVED	(183,481.04)

**Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$18,000.00	\$6,448.07	\$11,551.93	35.82%
450000	INTEREST	\$400.00	\$143.68	\$256.32	35.92%
460000	OTHER REVENUE	\$0.00	\$45.11	(\$45.11)	0.00%
470000	RESERVES	\$181,000.00	\$0.00	\$181,000.00	0.00%

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**Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$129,442.01	\$4,342.01	\$125,100.00	3.35%
670000	MINOR ACQUISITIONS	\$5,657.99	\$0.00	\$5,657.99	0.00%
710000	CONTRACTS-SERVICES	\$23,000.00	\$251.80	\$22,748.20	1.09%
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 Acct	GL Acct Title	Balance
100000	CASH	75,261.92
390000	UNRESERVED	(75,261.92)

**Fund: 2301 DISTRICT CLERK ARCHIVAL FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$18,500.00	\$7,655.00	\$10,845.00	41.38%
450000	INTEREST	\$100.00	\$56.18	\$43.82	56.18%
470000	RESERVES	\$67,000.00	\$0.00	\$67,000.00	0.00%

**Fund: 2301 DISTRICT CLERK ARCHIVAL FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
720000	PROFESSIONAL SERVICES	\$85,600.00	\$0.00	\$85,600.00	0.00%

**Fund: 2400 JP TECHNOLOGY FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	147,105.94
380000	RESERVES	(138,438.98)
390000	UNRESERVED	(8,666.96)

**Fund: 2400 JP TECHNOLOGY FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$44,500.00	\$19,682.09	\$24,817.91	44.23%
450000	INTEREST	\$300.00	\$111.94	\$188.06	37.31%
460000	OTHER REVENUE	\$0.00	\$22.55	(\$22.55)	0.00%
470000	RESERVES	\$139,000.00	\$0.00	\$139,000.00	0.00%

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**Fund: 2400 JP TECHNOLOGY FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$3,360.00	\$0.00	\$3,360.00	0.00%
530000	BENEFITS	\$756.00	\$0.00	\$756.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$58,125.00	\$5,251.01	\$52,873.99	9.03%
650000	REPAIRS AND MAINTENANCE	\$1,100.00	\$0.00	\$1,100.00	0.00%
670000	MINOR ACQUISITIONS	\$42,250.00	\$5,898.61	\$36,351.39	13.96%
710000	CONTRACTS-SERVICES	\$1,600.00	\$0.00	\$1,600.00	0.00%
800000	CAPITAL OUTLAY	\$76,609.00	\$0.00	\$76,609.00	0.00%

**Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	58,090.29
390000	UNRESERVED	(58,090.29)

**Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$9,500.00	\$5,287.80	\$4,212.20	55.66%
450000	INTEREST	\$100.00	\$43.47	\$56.53	43.47%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$52,900.00	\$0.00	\$52,900.00	0.00%

**Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$5,000.00	\$0.00	\$5,000.00	0.00%
670000	MINOR ACQUISITIONS	\$57,500.00	\$0.00	\$57,500.00	0.00%

**Fund: 2500 FORFEITURE FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	38,431.51
380000	RESERVES	(34,093.53)
390000	UNRESERVED	(4,337.98)

**Fund: 2500 FORFEITURE FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$0.00	\$4,310.44	(\$4,310.44)	0.00%
450000	INTEREST	\$0.00	\$27.54	(\$27.54)	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$33,462.00	\$0.00	\$33,462.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

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**Fund: 2500 FORFEITURE FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$10,052.00	\$0.00	\$10,052.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,568.00	\$0.00	\$1,568.00	0.00%
670000	MINOR ACQUISITIONS	\$15,842.00	\$0.00	\$15,842.00	0.00%
800000	CAPITAL OUTLAY	\$6,000.00	\$0.00	\$6,000.00	0.00%

**Fund: 2600 D.A. HOT CHECK COLLECTIONS**

GL Acct	GL Acct Title	Balance
100000	CASH	2,729.91
390000	UNRESERVED	(2,729.91)

**Fund: 2600 D.A. HOT CHECK COLLECTIONS**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$100.00	\$2.08	\$97.92	2.08%
460000	OTHER REVENUE	\$0.00	\$161.48	(\$161.48)	0.00%
470000	RESERVES	\$2,603.00	\$0.00	\$2,603.00	0.00%

**Fund: 2600 D.A. HOT CHECK COLLECTIONS**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$0.00	\$0.00	\$0.00	0.00%
530000	BENEFITS	\$0.00	\$0.00	\$0.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$2,703.00	\$0.00	\$2,703.00	0.00%

**Fund: 2700 BAIL BOND BOARD**

GL Acct	GL Acct Title	Balance
100000	CASH	90,088.04
390000	UNRESERVED	(90,088.04)

**Fund: 2700 BAIL BOND BOARD**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$150.00	\$70.83	\$79.17	47.22%
460000	OTHER REVENUE	\$2,500.00	\$500.00	\$2,000.00	20.00%
470000	RESERVES	\$89,200.00	\$0.00	\$89,200.00	0.00%

**Fund: 2700 BAIL BOND BOARD**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$4,000.00	\$141.36	\$3,858.64	3.53%
530000	BENEFITS	\$900.00	\$59.30	\$840.70	6.59%
610000	DEPARTMENTAL SUPPORT	\$86,950.00	\$0.00	\$86,950.00	0.00%

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**Fund: 2800 VOTER REGISTRATION FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	22,607.90
390000	UNRESERVED	(22,607.90)

**Fund: 2800 VOTER REGISTRATION FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$50.00	\$17.10	\$32.90	34.20%
470000	RESERVES	\$22,922.00	\$0.00	\$22,922.00	0.00%
480000	INTERGOVERNMENTAL	\$0.00	\$4,125.37	(\$4,125.37)	0.00%

**Fund: 2800 VOTER REGISTRATION FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$16,322.00	\$1,052.00	\$15,270.00	6.45%
670000	MINOR ACQUISITIONS	\$800.00	\$0.00	\$800.00	0.00%
710000	CONTRACTS-SERVICES	\$4,950.00	\$3,409.00	\$1,541.00	68.87%
720000	PROFESSIONAL SERVICES	\$900.00	\$0.00	\$900.00	0.00%

**Fund: 2900 VEHICLE INVENTORY INTEREST FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	199,796.96
390000	UNRESERVED	(199,796.96)

**Fund: 2900 VEHICLE INVENTORY INTEREST FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$30,000.00	\$1,602.50	\$28,397.50	5.34%
450000	INTEREST	\$1,300.00	\$980.33	\$319.67	75.41%
470000	RESERVES	\$225,700.00	\$0.00	\$225,700.00	0.00%

**Fund: 2900 VEHICLE INVENTORY INTEREST FUND**

Exp Account	Exp Acct 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	\$192,981.00	\$270.00	\$192,711.00	0.14%
650000	REPAIRS AND MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	0.00%
670000	MINOR ACQUISITIONS	\$18,000.00	\$0.00	\$18,000.00	0.00%
710000	CONTRACTS-SERVICES	\$1,500.00	\$0.00	\$1,500.00	0.00%
720000	PROFESSIONAL SERVICES	\$10,000.00	\$0.00	\$10,000.00	0.00%
800000	CAPITAL OUTLAY	\$20,000.00	\$0.00	\$20,000.00	0.00%

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**Fund: 3000 BRAZOS COUNTY GRANT FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	93,580.27
190000	ACCOUNTS RECEIVABLE	202,198.18
390000	UNRESERVED	(295,778.45)

**Fund: 3000 BRAZOS COUNTY GRANT FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$3,000.00	\$2,381.60	\$618.40	79.39%
460000	OTHER REVENUE	\$25,936.00	\$26,016.38	(\$80.38)	100.31%
470000	RESERVES	\$24,182.00	\$0.00	\$24,182.00	0.00%
480000	INTERGOVERNMENTAL	\$2,232,449.23	\$1,123,227.71	\$1,109,221.52	50.31%
490000	OTHER FINANCING SOURCES	\$639,211.00	\$0.00	\$639,211.00	0.00%

**Fund: 3000 BRAZOS COUNTY GRANT FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$1,482,526.00	\$516,475.33	\$966,050.67	34.84%
530000	BENEFITS	\$649,201.00	\$233,540.99	\$415,660.01	35.97%
610000	DEPARTMENTAL SUPPORT	\$59,589.00	\$6,172.22	\$53,416.78	10.36%
650000	REPAIRS AND MAINTENANCE	\$700.00	\$0.00	\$700.00	0.00%
670000	MINOR ACQUISITIONS	\$11,307.00	\$0.00	\$11,307.00	0.00%
710000	CONTRACTS-SERVICES	\$422,000.23	\$91,267.73	\$330,732.50	21.63%
720000	PROFESSIONAL SERVICES	\$299,455.00	\$33,306.90	\$266,148.10	11.12%
910000	OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 3300 SHERIFF DEPARTMENT CRIME FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	215,964.47
300000	ACCOUNTS PAYABLE	(2,987.33)
390000	UNRESERVED	(212,977.14)

**Fund: 3300 SHERIFF DEPARTMENT CRIME FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$500.00	\$170.47	\$329.53	34.09%
460000	OTHER REVENUE	\$0.00	\$5,050.00	(\$5,050.00)	0.00%
470000	RESERVES	\$215,888.00	\$0.00	\$215,888.00	0.00%

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**Fund: 3300 SHERIFF DEPARTMENT CRIME FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$0.00	\$0.00	\$0.00	0.00%
530000	BENEFITS	\$0.00	\$0.00	\$0.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$93,428.00	\$1,923.75	\$91,504.25	2.06%
650000	REPAIRS AND MAINTENANCE	\$4,000.00	\$2,400.37	\$1,599.63	60.01%
670000	MINOR ACQUISITIONS	\$89,700.00	\$0.00	\$89,700.00	0.00%
710000	CONTRACTS-SERVICES	\$0.00	\$0.00	\$0.00	0.00%
720000	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	0.00%
800000	CAPITAL OUTLAY	\$29,260.00	\$0.00	\$29,260.00	0.00%

**Fund: 3400 DA CRIME FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	133,933.15
390000	UNRESERVED	(133,933.15)

**Fund: 3400 DA CRIME FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$0.00	\$17,570.36	(\$17,570.36)	0.00%
450000	INTEREST	\$100.00	\$102.44	(\$2.44)	102.44%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$121,088.00	\$0.00	\$121,088.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 3400 DA CRIME FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$16,000.00	\$2,405.00	\$13,595.00	15.03%
530000	BENEFITS	\$1,320.00	\$191.30	\$1,128.70	14.49%
610000	DEPARTMENTAL SUPPORT	\$99,814.58	\$67.92	\$99,746.66	0.07%
670000	MINOR ACQUISITIONS	\$4,053.42	\$4,053.42	\$0.00	100.00%
710000	CONTRACTS-SERVICES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 3500 PRIMARY ELECTION SERVICES**

GL Acct	GL Acct Title	Balance
100000	CASH	20,463.36
390000	UNRESERVED	(20,463.36)

**Fund: 3500 PRIMARY ELECTION SERVICES**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$7,500.00	\$2,325.55	\$5,174.45	31.01%
450000	INTEREST	\$0.00	\$14.27	(\$14.27)	0.00%
470000	RESERVES	\$17,600.00	\$0.00	\$17,600.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

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**Fund: 3500 PRIMARY ELECTION SERVICES**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$23,100.00	\$0.00	\$23,100.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	0.00%
670000	MINOR ACQUISITIONS	\$1,000.00	\$0.00	\$1,000.00	0.00%
710000	CONTRACTS-SERVICES	\$0.00	\$0.00	\$0.00	0.00%
720000	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	0.00%
800000	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	0.00%
910000	OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP**

GL Acct	GL Acct Title	Balance
100000	CASH	63,982.32
150000	INVESTMENTS	4,133.62
390000	UNRESERVED	(68,115.94)

**Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$53,000.00	\$21,983.80	\$31,016.20	41.48%
450000	INTEREST	\$220.00	\$50.10	\$169.90	22.77%
470000	RESERVES	\$56,000.00	\$0.00	\$56,000.00	0.00%

**Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$4,375.00	\$0.00	\$4,375.00	0.00%
720000	PROFESSIONAL SERVICES	\$104,845.00	\$15,708.15	\$89,136.85	14.98%

**Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	11,557,560.93
190000	ACCOUNTS RECEIVABLE	1,395,841.82
375000	DEFERRED INFLOW OF RESOUR	(1,389,341.82)
390000	UNRESERVED	(11,564,060.93)

**Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$8,515,000.00	\$8,038,504.38	\$476,495.62	94.40%
450000	INTEREST	\$22,000.00	\$6,210.02	\$15,789.98	28.23%
470000	RESERVES	\$1,272,000.00	\$0.00	\$1,272,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$1,205,180.00	\$0.00	\$1,205,180.00	0.00%

**Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
850000	DEBT SERVICE	\$11,014,180.00	\$2,259,058.42	\$8,755,121.58	20.51%

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**Fund: 4315 2015 CERTS OF OBLIGATION**

GL Acct	GL Acct Title	Balance
100000	CASH	4,798,908.00
300000	ACCOUNTS PAYABLE	(213,907.99)
390000	UNRESERVED	(4,585,000.01)

**Fund: 4315 2015 CERTS OF OBLIGATION**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$7,000.00	\$4,511.64	\$2,488.36	64.45%
470000	RESERVES	\$6,421,000.00	\$0.00	\$6,421,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 4315 2015 CERTS OF OBLIGATION**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
590000	DISCRETIONARY SPENDING	\$460,295.12	\$0.00	\$460,295.12	0.00%
800000	CAPITAL OUTLAY	\$5,967,704.88	\$1,407,937.56	\$4,559,767.32	23.59%

**Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT**

GL Acct	GL Acct Title	Balance
100000	CASH	20,357,019.49
300000	ACCOUNTS PAYABLE	(166,027.60)
390000	UNRESERVED	(20,190,991.89)

**Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$11,500,000.00	\$0.00	\$11,500,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$9,240,131.12	\$9,240,131.12	\$0.00	100.00%

**Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
710000	CONTRACTS-SERVICES	\$0.00	\$0.00	\$0.00	0.00%
800000	CAPITAL OUTLAY	\$20,520,033.63	\$1,091,331.45	\$19,428,702.18	5.32%
910000	OTHER FINANCING USES	\$220,097.49	\$220,097.49	\$0.00	100.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVENUES & EXPENDITURES**  
**Month: February Fiscal Year: 17**

**Fund: 5000 HEALTH AND LIFE INSURANCE FUND**

GL Acct	GL Acct Title	Balance
100000	CASH	4,902,137.20
190000	ACCOUNTS RECEIVABLE	508,150.68
269600	DEFERRED OUTFLOWS OF RESO	8,823.48
280000	CAPITAL ASSETS	71,130.64
300000	ACCOUNTS PAYABLE	(671,851.67)
302000	LIAB. FOR COMP. ABSENCES	(3,209.64)
360000	LONG-TERM PAYABLES	(15,358.83)
370000	OTHER LIABILITIES	(4,032.00)
375000	DEFERRED INFLOW OF RESOUR	(745.71)
390000	UNRESERVED	(4,795,044.15)

**Fund: 5000 HEALTH AND LIFE INSURANCE FUND**

Rev Acct	Rev Acct Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$8,500.00	\$3,940.73	\$4,559.27	46.36%
460000	OTHER REVENUE	\$12,631,200.00	\$6,851,608.39	\$5,779,591.61	54.24%
470000	RESERVES	\$2,900,000.00	\$0.00	\$2,900,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$1,000,000.00	\$0.00	\$1,000,000.00	0.00%

**Fund: 5000 HEALTH AND LIFE INSURANCE FUND**

Exp Account	Exp Acct Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$315,505.00	\$40,446.62	\$275,058.38	12.82%
530000	BENEFITS	\$117,312.00	\$13,210.83	\$104,101.17	11.26%
710000	CONTRACTS-SERVICES	\$14,066,883.00	\$6,160,612.68	\$7,906,270.32	43.80%
720000	PROFESSIONAL SERVICES	\$40,000.00	\$12,038.15	\$27,961.85	30.10%
800000	CAPITAL OUTLAY	\$2,000,000.00	\$2,274.70	\$1,997,725.30	0.11%
910000	OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	0.00%

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

Exhibit 1

**SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE**

**September 30, 2017**

<b>Debt Issue</b>	<b>Interest Rates (%) And Dates</b>	<b>Final Issue Date</b>	<b>Debt Maturity Date</b>	<b>Debt Authorized And Issued</b>
<b>Certificates of Obligation, 2009 Series, Issued For:</b> 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
<b>Certificates of Obligation, 2012 Series, Issued For:</b> 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 3/01 and 09/01	9/1/2012	9/1/2032	9,700,000
<b>Certificates of Obligation, 2015 Series, Issued For:</b> Courthouse, Exposition Complex	1.92/1.92/1.92/1.92/1.92/1.92 1.92/1.92/1.92 3/1 and 9/1	10/13/2015	9/1/2025	9,100,000
<b>Limited Tax General Obligation Bond 2005 Series, Issued For:</b> 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
<b>Limited Tax Bonds, Series 2008, Issued for :</b> 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
<b>Limited Tax Refunding Bonds, Series 2009, Issued for :</b> 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
<b>Limited Tax Refunding Bonds, Series 2012, Issued for :</b> 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 3/1 and 9/1	9/1/2012	9/1/2025	14,640,000
<b>Total Long Term Debt</b>				<u>\$ 118,305,000</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.

**BRAZOS COUNTY, TEXAS**  
**GENERAL LONG TERM DEBT**  
**SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE**  
**September 30, 2017**

Exhibit 1

<b>Debt Outstanding</b>			<b>Debt Service Requirements For Fiscal Year 2016-2017</b>		
<b>Principal</b>	<b>Interest</b>	<b>Totals</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
\$ 9,315,000	\$ 4,034,813	\$ 13,349,813	\$ 445,000	\$ 390,310	\$ 835,310
8,775,000	2,670,842	11,445,842	415,000	302,348	717,348
9,100,000	895,968	9,995,968	935,000.00	174,720	1,109,720
585,000	23,400	608,400	585,000	23,400	608,400
42,365,000	13,720,931	56,085,931	2,740,000	1,901,782	4,641,782
2,965,000	307,500	3,272,500	540,000	107,800	647,800
12,870,000	2,502,180	15,372,180	850,000	524,560	1,374,560
<u>\$ 85,975,000</u>	<u>\$ 24,155,634</u>	<u>\$ 110,130,634</u>	<u>\$ 6,510,000</u>	<u>\$ 3,424,920</u>	<u>\$ 9,934,920</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, 2017**

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Requirements</u>
2016 - 17	6,510,000	3,424,920	9,934,920
2017 - 18	6,750,000	3,190,318	9,940,318
2018 - 19	7,010,000	2,943,982	9,953,982
2019 - 20	7,285,000	2,683,158	9,968,158
2020 - 21	7,575,000	2,395,600	9,970,600
2021 - 22	7,200,000	2,100,776	9,300,776
2022 - 23	7,495,000	1,777,200	9,272,200
2023 - 24	7,015,000	1,487,540	8,502,540
2024 - 25	6,795,000	1,212,776	8,007,776
2025 - 34	22,340,000	2,939,364	25,279,364
	<u>\$ 85,975,000</u>	<u>\$ 24,155,634</u>	<u>\$ 110,130,634</u>

**BRAZOS COUNTY, TEXAS  
GENERAL OBLIGATION DEBT  
SCHEDULED DEBT RETIREMENT BY YEARS  
September 30, 2017**

Fiscal Year	Certificate of Obligation Principal			Limited Tax General Obligation Principal	Limited Tax Refunding Bonds Principal			Total
	2009 Issue	2012 Issue	2015 Issue	2005 Issue	2008 Issue	2009 Issue	2012 Issue	
2016 - 17	445,000	415,000	935,000	585,000	2,740,000	540,000	850,000	6,510,000
2017 - 18	445,000	430,000	955,000	-	2,865,000	565,000	1,490,000	6,750,000
2018 - 19	465,000	440,000	970,000	-	2,990,000	590,000	1,555,000	7,010,000
2019 - 20	475,000	460,000	990,000	-	3,125,000	620,000	1,615,000	7,285,000
2020 - 21	475,000	480,000	1,010,000	-	3,265,000	650,000	1,695,000	7,575,000
2021-22	470,000	500,000	1,030,000	-	3,415,000	-	1,785,000	7,200,000
2022-23	475,000	525,000	1,050,000	-	3,570,000	-	1,875,000	7,495,000
2023-24	475,000	545,000	1,070,000	-	3,730,000	-	1,195,000	7,015,000
2024 - 25	440,000	560,000	1,090,000	-	3,895,000	-	810,000	6,795,000
2025 - 34	5,150,000	4,420,000	-	-	12,770,000	-	-	22,340,000
	<u>\$ 9,315,000</u>	<u>\$ 8,775,000</u>	<u>\$ 9,100,000</u>	<u>\$ 585,000</u>	<u>\$ 42,365,000</u>	<u>\$ 2,965,000</u>	<u>\$ 12,870,000</u>	<u>\$ 85,975,000</u>

**BRAZOS COUNTY, TEXAS  
GENERAL OBLIGATION DEBT  
SCHEDULED DEBT RETIREMENT BY YEARS  
September 30, 2017**

Fiscal Year	Certificate of Obligation Interest			Limited Tax General Obligation Interest			Total	
	2009 Issue	2012 Issue	2015 Issue	2005 Issue	2008 Issue	2009 Issue		2012 Issue
	2016 - 17	390,310	302,348	174,720	23,400	1,901,782		107,800
2017 - 18	372,510	285,748	156,768	-	1,799,032	85,700	490,560	3,190,318
2018 - 19	354,710	272,848	138,432	-	1,684,432	62,600	430,960	2,943,982
2019 - 20	336,110	255,248	119,808	-	1,564,832	38,400	368,760	2,683,158
2020 - 21	317,110	236,848	100,800	-	1,439,832	13,000	288,010	2,395,600
2021-22	298,110	212,848	81,408	-	1,305,150	-	203,260	2,100,776
2022-23	279,310	187,848	61,632	-	1,134,400	-	114,010	1,777,200
2023-24	260,310	172,098	41,472	-	955,900	-	57,760	1,487,540
2024 - 25	241,310	156,838	20,928	-	769,400	-	24,300	1,212,776
2025 - 34	1,185,023	588,170	-	-	1,166,171	-	-	2,939,364
	<u>\$ 4,034,813</u>	<u>\$ 2,670,842</u>	<u>\$ 895,968</u>	<u>\$ 23,400</u>	<u>\$ 13,720,930</u>	<u>\$ 307,500</u>	<u>\$ 2,502,180</u>	<u>\$ 24,155,634</u>

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

<b>Fiscal Year Ended September 30,</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Reserved Fund Balance</b>	<b>Tax Rates**</b>
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	9,079,564	9,399,574	5,840,178	0.0624
2016	9,668,302	9,730,076	5,778,404	0.0603
2017*	\$ 11,014,180	\$ 11,014,180	5,778,404	0.0592

\* Anticipated for fiscal year ending September 30, 2016

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

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

MONTH	2016/2017		2015/2016	2014/2015	2013/2014	2012/2013	2011/2012
	Actual	Estimated	Actual	Actual	Actual	Actual	Actual
OCTOBER	\$ 1,455,273	\$ 1,500,000	\$ 1,484,627	\$ 1,561,576	\$ 1,271,117	\$ 1,201,443	\$ 1,040,900
NOVEMBER	\$ 1,229,279	\$ 1,110,000	\$ 1,256,658	\$ 1,096,780	\$ 1,115,349	\$ 977,565	\$ 912,796
DECEMBER	\$ 1,311,283	\$ 1,200,000	\$ 1,192,389	\$ 1,236,772	\$ 1,145,894	\$ 995,310	\$ 939,749
JANUARY	\$ 1,597,609	\$ 1,600,000	\$ 1,630,267	\$ 1,625,029	\$ 1,445,219	\$ 1,315,986	\$ 1,208,156
FEBRUARY	\$ 1,333,491	\$ 1,100,000	\$ 1,187,303	\$ 1,191,351	\$ 1,144,262	1,032,360	\$ 912,083
MARCH		\$ 1,140,000	\$ 1,119,997	\$ 1,130,468	\$ 1,141,383	966,718	\$ 904,155
APRIL		\$ 1,300,000	\$ 1,371,019	\$ 1,358,943	\$ 1,371,311	1,211,285	\$ 1,123,739
MAY		\$ 1,200,000	\$ 1,189,685	\$ 1,203,700	\$ 1,253,034	1,013,872	\$ 929,826
JUNE		\$ 1,100,000	\$ 1,123,696	\$ 1,139,438	\$ 1,166,228	1,082,377	\$ 933,054
JULY		\$ 1,300,000	\$ 1,406,750	\$ 1,368,391	\$ 1,328,257	1,161,598	\$ 1,066,438
AUGUST		\$ 1,100,000	\$ 1,319,236	\$ 1,194,632	1,158,672	1,044,458	\$ 929,865
SEPTEMBER		\$ 1,300,000	\$ 1,334,016	\$ 1,243,938	1,359,648	\$ 1,227,679	\$ 1,138,858
<b>TOTALS</b>	6,926,936	\$ 14,950,000	15,615,643	15,351,017	14,900,374	\$ 13,230,651	\$ 12,039,620
<b>INCREASE (DECREASE) FROM PREVIOUS YEAR</b>	416,936	\$ (665,643)	264,625	450,643	1,669,723	1,191,030.94	\$ 734,645
<b>% INCREASE</b>	6.40%	-4.26%	1.72%	3.02%	12.62%	9.89%	6.50%

\*=estimate

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

MONTH	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual
<b>JANUARY</b>	\$ 1,597,609	\$ 1,630,267	\$ 1,625,029	\$ 1,445,219	\$ 1,315,986	\$ 1,208,156	\$ 1,220,180
<b>FEBRUARY</b>	\$ 1,333,491	\$ 1,187,303	\$ 1,191,351	\$ 1,144,262	1,032,360	\$ 912,083	\$ 865,410
<b>MARCH</b>		\$ 1,119,997	\$ 1,130,468	\$ 1,141,383	966,718	\$ 904,155	\$ 817,632
<b>APRIL</b>		\$ 1,371,019	\$ 1,358,943	\$ 1,371,311	1,211,285	\$ 1,123,739	\$ 1,063,453
<b>MAY</b>		\$ 1,189,685	\$ 1,203,700	\$ 1,253,034	1,013,872	\$ 929,826	\$ 907,718
<b>JUNE</b>		\$ 1,123,696	1,139,438	\$ 1,139,438	\$ 1,166,228	1,082,377	\$ 933,054
<b>JULY</b>		\$ 1,406,750	\$ 1,368,391	\$ 1,328,257	1,161,598	\$ 1,066,438	\$ 1,039,351
<b>AUGUST</b>		\$ 1,319,236	\$ 1,194,632	\$ 1,158,672	1,044,458	\$ 929,865	\$ 857,478
<b>SEPTEMBER</b>		\$ 1,334,016	\$ 1,243,938	\$ 1,359,648	1,227,679	\$ 1,138,858	\$ 1,053,354
<b>OCTOBER</b>		\$ 1,455,273	\$ 1,484,627	\$ 1,561,576	1,271,117	\$ 1,201,443	\$ 1,040,900
<b>NOVEMBER</b>		\$ 1,229,279	\$ 1,256,658	\$ 1,096,780	1,115,349	\$ 977,565	\$ 912,796
<b>DECEMBER</b>		\$ 1,311,283	\$ 1,192,389	\$ 1,236,772	1,145,894	\$ 995,310	\$ 939,749
<b>TOTALS</b>	<u>\$ 2,931,101</u>	<u>\$ 15,677,804</u>	<u>\$ 15,389,564</u>	<u>\$ 15,236,351</u>	<u>\$ 13,672,545</u>	<u>\$ 12,469,817</u>	<u>\$ 11,651,074</u>
<b>INCREASE (DECREASE) FROM PREVIOUS YEAR</b>	<u>\$ 113,531</u>	<u>\$ 288,240</u>	<u>\$ 153,213</u>	<u>\$ 1,563,806</u>	<u>\$ 1,202,728</u>	<u>\$ 818,743</u>	<u>\$ 440,465</u>
<b>% INCREASE - DECREASE</b>	<u>4.03%</u>	<u>1.87%</u>	<u>1.01%</u>	<u>11.44%</u>	<u>9.65%</u>	<u>7.03%</u>	<u>3.93%</u>

**BRAZOS COUNTY AND THE CITIES WITHIN THE COUNTY  
COMPARABLE SALES TAX ANALYSIS  
For The Fiscal Years Indicated**

MONTH	2016/2017					2015/2016				
	Brazos County	City of Bryan	College Station	Kurten	Wixon Valley	Brazos County	City of Bryan	College Station	Kurten	Wixon Valley
OCTOBER	1,455,273	1,678,446	2,507,291	391	16,019	1,484,627	1,633,717	2,528,484		
NOVEMBER	1,229,279	1,449,476	2,024,224	213	10,085	1,256,658	1,476,665	2,053,734		
DECEMBER	1,311,283	1,419,169	2,263,027	324	13,798	1,192,389	1,386,520	2,053,711		
JANUARY	1,597,609	1,742,381	2,751,252	759	15,131	1,630,267	1,774,499	2,686,130		
FEBRUARY	1,333,491	1,458,633	2,372,106	271	13,238	1,187,303	1,334,311	1,990,031		
MARCH						1,119,997	1,312,920	1,914,188		
APRIL						1,371,019	1,674,548	2,250,873		
MAY						1,189,685	1,363,449	1,982,842		
JUNE						1,123,696	1,388,233	1,817,537		
JULY						1,406,750	1,732,701	2,277,758		
AUGUST						1,319,236	1,399,635	1,857,100		
SEPTEMBER						1,334,016	1,505,488	2,315,095	280	14,362
<b>TOTALS</b>	<u>\$ 6,926,936</u>	<u>7,748,105</u>	<u>\$ 11,917,901</u>	<u>\$ 1,957</u>	<u>\$ 68,270</u>	<u>\$ 15,615,643</u>	<u>17,982,685</u>	<u>\$ 25,727,484</u>	<u>\$ 280</u>	<u>\$ 14,362</u>
<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<u>\$ 175,692</u>	<u>\$ 142,393</u>	<u>\$ 605,810.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,625</u>	<u>\$ 559,188</u>	<u>\$ 491,850.60</u>	<u>\$ -</u>	<u>\$ -</u>
<b>% INCREASE -DECREASE</b>	<u>2.60%</u>	<u>1.87%</u>	<u>5.36%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.72%</u>	<u>3.21%</u>	<u>1.95%</u>	<u>0.00%</u>	<u>0.00%</u>

**BRAZOS COUNTY AND THE CITIES WITHIN THE COUNTY  
COMPARABLE SALES TAX ANALYSIS  
For The Fiscal Years Indicated**

MONTH	2017					2016				
	Brazos County	City of Bryan	College Station	Kurten	Wixon Valley	Brazos County	City of Bryan	College Station	Kurten	Wixon Valley
JANUARY	1,597,609	1,742,381	2,751,252	759	15,131	1,630,267	1,774,499	2,686,130	-	-
FEBRUARY	1,333,491	1,458,633	2,372,106	271	13,238	1,187,303	1,334,311	1,990,031	-	-
MARCH						1,119,997	1,312,920	1,914,188	-	-
APRIL						1,371,019	1,674,548	2,250,873	-	-
MAY						1,189,685	1,363,449	1,982,842	-	-
JUNE						1,123,696	1,388,233	1,817,537	-	-
JULY						1,406,750	1,732,701	2,277,758	-	-
AUGUST						1,319,236	1,399,635	1,857,100	-	-
SEPTEMBER						1,334,016	1,505,488	2,315,095	280	14,362
OCTOBER						1,455,273	1,678,113	2,507,291	391	16,019
NOVEMBER						1,229,279	1,449,476	2,024,224	213	10,085
DECEMBER						1,311,283	1,419,169	2,263,027	324	13,798
<b>TOTALS</b>	<u>\$ 2,931,101</u>	<u>\$ 3,201,014</u>	<u>\$ 5,123,358</u>	<u>\$ 1,030</u>	<u>\$ 28,369</u>	<u>\$ 15,677,804</u>	<u>\$ 18,032,540</u>	<u>\$ 25,886,098</u>	<u>\$ 1,208</u>	<u>\$ 54,263</u>
<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<u>\$ 113,531</u>	<u>\$ 92,205</u>	<u>\$ 447,197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,240</u>	<u>\$ 490,013</u>	<u>\$ 546,745</u>	<u>\$ -</u>	<u>\$ -</u>
<b>% INCREASE</b>	<u>4.03%</u>	<u>2.97%</u>	<u>9.56%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.87%</u>	<u>2.79%</u>	<u>2.16%</u>	<u>0.00%</u>	<u>0.00%</u>