

**BRAZOS COUNTY, TEXAS
MONTHLY FINANCIAL REPORT**



Presented By: County Auditor

For the tenth Month Ended July 31, 2017

BRAZOS COUNTY, TEXAS
Financial Report
For the Tenth Month Ended July 31, 2017

UNAUDITED

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Brazos County Courthouse**

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August 22, 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 tenth month ended July 31, 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 tenth month ended July 31, 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 July 31, 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 July 31, 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 July 31, 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 ten months through the 2016-2017 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 83.33% of the budget. The statement includes the majority of the revenues collected by the fee offices for the month of July as well as claims paid through the July 31, 2017 Commissioners Court meeting and the pay period ending July 14, 2017. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report if it appears that July 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 83.33%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 83.33%, 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, 2017

| | | |
|--|-----------|----------------------|
| Fund Balance at October 1, 2016 | \$ | 45,261,317 |
| Reserved Balances as of October 1, 2016: | | |
| Nonspendable Fund Balance: | | |
| For Prepaid Expenditures | 761,536 | |
| For Inventories | 676,002 | |
| Total Nonspendable Fund Balance: | | 1,437,538 |
| Restricted Fund Balance: | | |
| 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 | |
| Total Restricted Fund Balance: | | 404,289 |
| 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: | | 2,864,968 |
| Restricted Balances: | | |
| For Operations and Emergency | 9,000,000 | |
| Total Restricted Balances: | | 9,000,000 |
| Unreserved, Unrestricted Fund Balance | \$ | 33,396,349 |
| For The Year Ending September 30, 2017: | | |
| Anticipated Revenues | | 92,755,982 |
| Anticipated Expenditures | | (107,009,821) |
| Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2017) | | \$ 19,142,510 |

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

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, REVENUE & EXPENDITURES
Month: July Fiscal Year: 17

Fund: 0100 GENERAL FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------------------|-----------------|
| 100000 | CASH | 49,666,033.36 |
| 150000 | INVESTMENTS | 6,383,905.95 |
| 180000 | RESTRICTED CASH | 2,597,056.12 |
| 190000 | ACCOUNTS RECEIVABLE | 3,872,179.72 |
| 269000 | PREPAID EXPENSES | 141,869.95 |
| 270000 | INVENTORY | 714,372.41 |
| 300000 | ACCOUNTS PAYABLE | (1,978,870.74) |
| 330000 | CURR. LIABILITIES-GASB34 | (345,435.70) |
| 340000 | DUE TO OTHER FUNDS | (79,166.54) |
| 370000 | OTHER LIABILITIES | (1,208,183.48) |
| 375000 | DEFERRED INFLOW OF RESOUR | (3,284,517.49) |
| 380000 | RESERVES | (1,427,509.25) |
| 390000 | UNRESERVED | (55,051,734.31) |

Fund: 0100 GENERAL FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted Revenue Received |
|----------|-------------------------|-----------------|------------------|-----------------|--------------------------------|
| 400000 | TAXES | \$80,020,000.00 | \$77,508,683.49 | \$2,511,316.51 | 96.86% |
| 410000 | CHARGES FOR SERVICES | \$11,180,634.00 | \$9,395,100.15 | \$1,785,533.85 | 84.03% |
| 450000 | INTEREST | \$150,000.00 | \$156,797.37 | (\$6,797.37) | 104.53% |
| 460000 | OTHER REVENUE | \$663,456.21 | \$838,458.29 | (\$175,002.08) | 126.38% |
| 470000 | RESERVES | \$19,885,935.00 | \$0.00 | \$19,885,935.00 | 0.00% |
| 480000 | INTERGOVERNMENTAL | \$1,033,937.10 | \$1,263,054.19 | (\$229,117.09) | 122.16% |
| 490000 | OTHER FINANCING SOURCES | \$868,108.64 | \$822,433.48 | \$45,675.16 | 94.74% |

Fund: 0100 GENERAL FUND

| Exp Account | Exp Acct Title | Expenditure Budge | Expenditures | Balance | % of Budget Expensed |
|-------------|-------------------------|-------------------|-----------------|----------------|----------------------|
| 510000 | SALARY AND WAGES | \$37,778,418.00 | \$28,763,889.82 | \$9,014,528.18 | 76.14% |
| 520000 | OUTSIDE LABOR COSTS | \$125,000.00 | \$76,276.08 | \$48,723.92 | 61.02% |
| 530000 | BENEFITS | \$21,228,590.50 | \$16,313,467.14 | \$4,915,123.36 | 76.85% |
| 590000 | DISCRETIONARY SPENDING | \$102,900.49 | \$0.00 | \$102,900.49 | 0.00% |
| 610000 | DEPARTMENTAL SUPPORT | \$9,966,391.14 | \$4,720,950.67 | \$5,245,440.47 | 47.37% |
| 650000 | REPAIRS AND MAINTENANCE | \$7,034,748.78 | \$4,879,047.75 | \$2,155,701.03 | 69.36% |
| 670000 | MINOR ACQUISITIONS | \$1,809,728.84 | \$1,217,266.43 | \$592,462.41 | 67.26% |
| 710000 | CONTRACTS-SERVICES | \$5,251,992.00 | \$3,805,322.58 | \$1,446,669.42 | 72.45% |
| 720000 | PROFESSIONAL SERVICES | \$7,335,259.52 | \$2,825,146.85 | \$4,510,112.67 | 38.51% |
| 730000 | COMMUNITY CONTRACTS | \$5,384,272.00 | \$4,070,342.25 | \$1,313,929.75 | 75.60% |
| 800000 | CAPITAL OUTLAY | \$6,127,309.50 | \$1,645,112.51 | \$4,482,196.99 | 26.85% |
| 850000 | DEBT SERVICE | \$251,568.00 | \$160,388.71 | \$91,179.29 | 63.76% |
| 910000 | OTHER FINANCING USES | \$11,405,892.18 | \$9,766,681.72 | \$1,639,210.46 | 85.63% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES
Month: July Fiscal Year: 17

Fund: 0200 CO HEALTH ENDOWMENT FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|--------------|
| 100000 | CASH | 585,787.89 |
| 390000 | UNRESERVED | (585,787.89) |

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 | \$995.71 | \$4.29 | 99.57% |
| 470000 | RESERVES | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 480000 | INTERGOVERNMENTAL | \$52,000.00 | \$62,086.98 | (\$10,086.98) | 119.40% |

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 | 1,441,486.11 |
| 190000 | ACCOUNTS RECEIVABLE | 1,795.80 |
| 390000 | UNRESERVED | (1,443,281.91) |

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 | \$1,903,900.60 | \$486,099.40 | 79.66% |
| 450000 | INTEREST | \$6,000.00 | \$5,017.71 | \$982.29 | 83.63% |
| 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 | \$89,933.90 | \$29,079.10 | 75.57% |
| 530000 | BENEFITS | \$52,159.00 | \$40,002.77 | \$12,156.23 | 76.69% |
| 610000 | DEPARTMENTAL SUPPORT | \$40,570.00 | \$30,734.72 | \$9,835.28 | 75.76% |
| 650000 | REPAIRS AND MAINTENANCE | \$240,000.00 | \$31,948.95 | \$208,051.05 | 13.31% |
| 670000 | MINOR ACQUISITIONS | \$35,561.00 | \$17,456.45 | \$18,104.55 | 49.09% |
| 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 | \$361,702.30 | \$303,297.70 | 54.39% |
| 800000 | CAPITAL OUTLAY | \$101,329.00 | \$98,193.86 | \$3,135.14 | 96.91% |
| 910000 | OTHER FINANCING USES | \$2,932,468.00 | \$2,932,468.00 | \$0.00 | 100.00% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES
Month: July Fiscal Year: 17

Fund: 1200 STATE LATERAL ROAD FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|-------------|
| 100000 | CASH | 30,194.52 |
| 390000 | UNRESERVED | (30,194.52) |

Fund: 1200 STATE LATERAL ROAD FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted Revenue Received |
|----------|-------------------|----------------|------------------|------------|--------------------------------|
| 450000 | INTEREST | \$0.00 | \$55.17 | (\$55.17) | 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 | 197,513.36 |
| 300000 | ACCOUNTS PAYABLE | (140,514.15) |
| 390000 | UNRESERVED | (56,999.21) |

Fund: 1300 UNCLAIMED PROPERTY FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted Revenue Received |
|----------|----------------|----------------|------------------|-------------|--------------------------------|
| 450000 | INTEREST | \$700.00 | \$392.36 | \$307.64 | 56.05% |
| 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 | 89,878.60 |
| 390000 | UNRESERVED | (89,878.60) |

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 | \$43,858.64 | \$7,141.36 | 86.00% |
| 450000 | INTEREST | \$340.00 | \$179.94 | \$160.06 | 52.92% |
| 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, REVENUE & EXPENDITURES

Month: July 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 | \$61,224.09 | \$88,515.91 | 40.89% |
| 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 | 5,456,623.47 |
| 390000 | UNRESERVED | (5,456,623.47) |

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 | \$10,888,385.19 | \$13,735,614.81 | 44.22% |
| 450000 | INTEREST | \$10,000.00 | \$9,875.98 | \$124.02 | 98.76% |
| 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 | 2,640.00 |
| 390000 | UNRESERVED | (2,640.00) |

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 | \$31,663.32 | \$12,336.68 | 71.96% |
| 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 | \$54,023.32 | \$14,976.68 | 78.29% |

Fund: 1800 LEOSE CPE FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|-------------|
| 100000 | CASH | 51,695.82 |
| 390000 | UNRESERVED | (51,695.82) |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 1800 LEOSE CPE FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted Revenue Received |
|----------|-------------------|----------------|------------------|-------------|--------------------------------|
| 470000 | RESERVES | \$38,933.13 | \$0.00 | \$38,933.13 | 0.00% |
| 480000 | INTERGOVERNMENTAL | \$17,932.24 | \$17,932.24 | \$0.00 | 100.00% |

Fund: 1800 LEOSE CPE FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget Expended |
|-------------|----------------------|--------------------|--------------|-------------|----------------------|
| 610000 | DEPARTMENTAL SUPPORT | \$56,865.37 | \$5,169.55 | \$51,695.82 | 9.09% |

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|--------------|
| 100000 | CASH | 316,919.19 |
| 380000 | RESERVES | (187,675.77) |
| 390000 | UNRESERVED | (129,243.42) |

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 | \$95,271.54 | \$5,228.46 | 94.80% |
| 450000 | INTEREST | \$550.00 | \$744.02 | (\$194.02) | 135.28% |
| 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 |
|-------------|-------------------------|--------------------|--------------|--------------|-------------|
| 510000 | SALARY AND WAGES | \$126,585.00 | \$77,376.31 | \$49,208.69 | 61.13% |
| 530000 | BENEFITS | \$40,218.00 | \$38,035.79 | \$2,182.21 | 94.57% |
| 610000 | DEPARTMENTAL SUPPORT | \$14,993.73 | \$14,199.73 | \$794.00 | 94.70% |
| 650000 | REPAIRS AND MAINTENANCE | \$98.00 | \$54.00 | \$44.00 | 55.10% |
| 670000 | MINOR ACQUISITIONS | \$160,422.50 | \$5,492.50 | \$154,930.00 | 3.42% |
| 710000 | CONTRACTS-SERVICES | \$3,008.77 | \$964.60 | \$2,044.17 | 32.06% |

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|--------------|
| 100000 | CASH | 733,199.16 |
| 390000 | UNRESERVED | (733,199.16) |

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|---------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$270,000.00 | \$291,945.49 | (\$21,945.49) | 108.13% |
| 450000 | INTEREST | \$1,100.00 | \$1,078.28 | \$21.72 | 98.03% |
| 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, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 510000 | SALARY AND WAGES | \$82,435.00 | \$65,209.79 | \$17,225.21 | 79.10% |
| 530000 | BENEFITS | \$47,788.00 | \$37,719.43 | \$10,068.57 | 78.93% |
| 610000 | DEPARTMENTAL SUPPORT | \$56,377.00 | \$1,033.67 | \$55,343.33 | 1.83% |
| 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 | \$44,025.00 | \$36,975.00 | 54.35% |
| 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 | 1,276,504.56 |
| 390000 | UNRESERVED | (1,276,504.56) |

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|---------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$260,000.00 | \$285,625.91 | (\$25,625.91) | 109.86% |
| 450000 | INTEREST | \$1,700.00 | \$2,022.99 | (\$322.99) | 119.00% |
| 460000 | OTHER REVENUE | \$0.00 | \$41,053.20 | (\$41,053.20) | 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 |
|-------------|-----------------------|--------------------|--------------|--------------|-------------|
| 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 | 97,150.32 |
| 269000 | PREPAID EXPENSES | 3,367.00 |
| 390000 | UNRESERVED | (100,517.32) |

Fund: 2200 COURTHOUSE SECURITY FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|----------------|------------------|-------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$89,000.00 | \$71,909.34 | \$17,090.66 | 80.80% |
| 450000 | INTEREST | \$500.00 | \$377.01 | \$122.99 | 75.40% |
| 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% |

Fund: 2200 COURTHOUSE SECURITY FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 510000 | SALARY AND WAGES | \$280,555.00 | \$201,326.89 | \$79,228.11 | 71.76% |
| 530000 | BENEFITS | \$125,311.00 | \$88,258.31 | \$37,052.69 | 70.43% |
| 610000 | DEPARTMENTAL SUPPORT | \$4,050.00 | \$2,703.85 | \$1,346.15 | 66.76% |
| 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% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES
Month: July Fiscal Year: 17

Fund: 2201 JUSTICE COURT SECURITY FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|-------------|
| 100000 | CASH | 72,853.47 |
| 380000 | RESERVES | (56,174.42) |
| 390000 | UNRESERVED | (16,679.05) |

Fund: 2201 JUSTICE COURT SECURITY FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|--------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$12,200.00 | \$16,559.09 | (\$4,359.09) | 135.73% |
| 450000 | INTEREST | \$100.00 | \$119.96 | (\$19.96) | 119.96% |
| 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 |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 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 | 186,119.87 |
| 390000 | UNRESERVED | (186,119.87) |

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|--------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$18,000.00 | \$13,357.29 | \$4,642.71 | 74.21% |
| 450000 | INTEREST | \$400.00 | \$335.87 | \$64.13 | 83.97% |
| 460000 | OTHER REVENUE | \$0.00 | \$45.11 | (\$45.11) | 0.00% |
| 470000 | RESERVES | \$181,000.00 | \$0.00 | \$181,000.00 | 0.00% |

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-----------------------|--------------------|--------------|--------------|-------------|
| 610000 | DEPARTMENTAL SUPPORT | \$130,851.38 | \$5,751.38 | \$125,100.00 | 4.40% |
| 670000 | MINOR ACQUISITIONS | \$8,343.50 | \$2,685.51 | \$5,657.99 | 32.19% |
| 710000 | CONTRACTS-SERVICES | \$23,000.00 | \$619.50 | \$22,380.50 | 2.69% |
| 720000 | PROFESSIONAL SERVICES | \$29,300.00 | \$0.00 | \$29,300.00 | 0.00% |
| 800000 | CAPITAL OUTLAY | \$7,905.12 | \$0.00 | \$7,905.12 | 0.00% |

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|-------------|
| 100000 | CASH | 83,964.10 |
| 390000 | UNRESERVED | (83,964.10) |

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|-------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$18,500.00 | \$16,275.00 | \$2,225.00 | 87.97% |
| 450000 | INTEREST | \$100.00 | \$138.36 | (\$38.36) | 138.36% |
| 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 |
|-------------|-----------------------|--------------------|--------------|-------------|-------------|
| 720000 | PROFESSIONAL SERVICES | \$85,600.00 | \$0.00 | \$85,600.00 | 0.00% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 2400 JP TECHNOLOGY FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|--------------|
| 100000 | CASH | 152,783.36 |
| 380000 | RESERVES | (138,438.98) |
| 390000 | UNRESERVED | (14,344.38) |

Fund: 2400 JP TECHNOLOGY FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|--------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$44,500.00 | \$38,942.64 | \$5,557.36 | 87.51% |
| 450000 | INTEREST | \$300.00 | \$267.99 | \$32.01 | 89.33% |
| 460000 | OTHER REVENUE | \$0.00 | \$167.60 | (\$167.60) | 0.00% |
| 470000 | RESERVES | \$139,000.00 | \$0.00 | \$139,000.00 | 0.00% |

Fund: 2400 JP TECHNOLOGY FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 510000 | SALARY AND WAGES | \$3,360.00 | \$1,500.00 | \$1,860.00 | 44.64% |
| 530000 | BENEFITS | \$756.00 | \$324.75 | \$431.25 | 42.96% |
| 610000 | DEPARTMENTAL SUPPORT | \$61,031.47 | \$12,700.54 | \$48,330.93 | 20.81% |
| 650000 | REPAIRS AND MAINTENANCE | \$1,100.00 | \$0.00 | \$1,100.00 | 0.00% |
| 670000 | MINOR ACQUISITIONS | \$37,515.93 | \$10,508.56 | \$27,007.37 | 28.01% |
| 710000 | CONTRACTS-SERVICES | \$3,427.60 | \$0.00 | \$3,427.60 | 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 | 62,314.34 |
| 390000 | UNRESERVED | (62,314.34) |

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|-------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$9,500.00 | \$9,449.43 | \$50.57 | 99.47% |
| 450000 | INTEREST | \$100.00 | \$105.89 | (\$5.89) | 105.89% |
| 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 |
|-------------|----------------------|--------------------|--------------|-------------|-------------|
| 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 | 29,427.37 |
| 380000 | RESERVES | (34,093.53) |
| 390000 | UNRESERVED | 4,666.16 |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 2500 FORFEITURE FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|----------------|------------------|-------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 450000 | INTEREST | \$0.00 | \$64.74 | (\$64.74) | 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% |

Fund: 2500 FORFEITURE FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 610000 | DEPARTMENTAL SUPPORT | \$15,314.00 | \$4,730.90 | \$10,583.10 | 30.89% |
| 650000 | REPAIRS AND MAINTENANCE | \$1,568.00 | \$0.00 | \$1,568.00 | 0.00% |
| 670000 | MINOR ACQUISITIONS | \$13,587.00 | \$0.00 | \$13,587.00 | 0.00% |
| 800000 | CAPITAL OUTLAY | \$2,993.00 | \$0.00 | \$2,993.00 | 0.00% |

Fund: 2600 D.A. HOT CHECK COLLECTIONS

| GL Acct | GL Acct Title | Balance |
|---------|---------------|------------|
| 100000 | CASH | 2,873.50 |
| 390000 | UNRESERVED | (2,873.50) |

Fund: 2600 D.A. HOT CHECK COLLECTIONS

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------|----------------|------------------|------------|---------------|
| 450000 | INTEREST | \$100.00 | \$4.99 | \$95.01 | 4.99% |
| 460000 | OTHER REVENUE | \$0.00 | \$302.16 | (\$302.16) | 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 |
|-------------|----------------------|--------------------|--------------|------------|-------------|
| 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 | 91,003.72 |
| 390000 | UNRESERVED | (91,003.72) |

Fund: 2700 BAIL BOND BOARD

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------|----------------|------------------|-------------|---------------|
| 450000 | INTEREST | \$150.00 | \$165.00 | (\$15.00) | 110.00% |
| 460000 | OTHER REVENUE | \$2,500.00 | \$1,500.00 | \$1,000.00 | 60.00% |
| 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 |
|-------------|----------------------|--------------------|--------------|-------------|-------------|
| 510000 | SALARY AND WAGES | \$4,000.00 | \$267.00 | \$3,733.00 | 6.68% |
| 530000 | BENEFITS | \$900.00 | \$112.15 | \$787.85 | 12.46% |
| 610000 | DEPARTMENTAL SUPPORT | \$86,950.00 | \$0.00 | \$86,950.00 | 0.00% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES
Month: July Fiscal Year: 17

Fund: 2800 VOTER REGISTRATION FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------------|-------------|
| 100000 | CASH | 15,915.62 |
| 190000 | ACCOUNTS RECEIVABLE | 2,052.80 |
| 390000 | UNRESERVED | (17,968.42) |

Fund: 2800 VOTER REGISTRATION FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------|----------------|------------------|--------------|---------------|
| 450000 | INTEREST | \$50.00 | \$37.24 | \$12.76 | 74.48% |
| 470000 | RESERVES | \$22,922.00 | \$0.00 | \$22,922.00 | 0.00% |
| 480000 | INTERGOVERNMENTAL | \$0.00 | \$4,303.22 | (\$4,303.22) | 0.00% |

Fund: 2800 VOTER REGISTRATION FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-----------------------|--------------------|--------------|-------------|-------------|
| 610000 | DEPARTMENTAL SUPPORT | \$15,822.00 | \$3,521.32 | \$12,300.68 | 22.26% |
| 670000 | MINOR ACQUISITIONS | \$1,300.00 | \$916.15 | \$383.85 | 70.47% |
| 710000 | CONTRACTS-SERVICES | \$4,950.00 | \$4,861.00 | \$89.00 | 98.20% |
| 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 | 196,062.25 |
| 390000 | UNRESERVED | (196,062.25) |

Fund: 2900 VEHICLE INVENTORY INTEREST FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------|----------------|------------------|--------------|---------------|
| 400000 | TAXES | \$30,000.00 | \$1,707.50 | \$28,292.50 | 5.69% |
| 450000 | INTEREST | \$1,300.00 | \$1,453.70 | (\$153.70) | 111.82% |
| 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 |
|-------------|-------------------------|--------------------|--------------|--------------|-------------|
| 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 | \$2,830.43 | \$190,150.57 | 1.47% |
| 650000 | REPAIRS AND MAINTENANCE | \$1,000.00 | \$0.00 | \$1,000.00 | 0.00% |
| 670000 | MINOR ACQUISITIONS | \$18,000.00 | \$1,752.65 | \$16,247.35 | 9.74% |
| 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% |

Fund: 3000 BRAZOS COUNTY GRANT FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------------|--------------|
| 100000 | CASH | (150,470.55) |
| 190000 | ACCOUNTS RECEIVABLE | 36,341.82 |
| 269000 | PREPAID EXPENSES | 1,591.67 |
| 390000 | UNRESERVED | 112,537.06 |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 3000 BRAZOS COUNTY GRANT FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|----------------|------------------|--------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$3,000.00 | \$4,868.92 | (\$1,868.92) | 162.30% |
| 460000 | OTHER REVENUE | \$25,936.00 | \$26,032.63 | (\$96.63) | 100.37% |
| 470000 | RESERVES | \$24,182.00 | \$0.00 | \$24,182.00 | 0.00% |
| 480000 | INTERGOVERNMENTAL | \$2,312,533.67 | \$1,913,046.97 | \$399,486.70 | 82.73% |
| 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 |
|-------------|-------------------------|--------------------|----------------|--------------|-------------|
| 510000 | SALARY AND WAGES | \$1,482,526.00 | \$1,119,693.09 | \$362,832.91 | 75.53% |
| 530000 | BENEFITS | \$649,201.00 | \$493,544.89 | \$155,656.11 | 76.02% |
| 610000 | DEPARTMENTAL SUPPORT | \$113,038.44 | \$20,726.04 | \$92,312.40 | 18.34% |
| 650000 | REPAIRS AND MAINTENANCE | \$700.00 | \$0.00 | \$700.00 | 0.00% |
| 670000 | MINOR ACQUISITIONS | \$19,942.00 | \$15,834.39 | \$4,107.61 | 79.40% |
| 710000 | CONTRACTS-SERVICES | \$370,000.23 | \$233,185.50 | \$136,814.73 | 63.02% |
| 720000 | PROFESSIONAL SERVICES | \$369,455.00 | \$198,417.60 | \$171,037.40 | 53.71% |
| 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 | 207,972.09 |
| 300000 | ACCOUNTS PAYABLE | (2,987.33) |
| 390000 | UNRESERVED | (204,984.76) |

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------|----------------|------------------|--------------|---------------|
| 450000 | INTEREST | \$500.00 | \$376.24 | \$123.76 | 75.25% |
| 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% |

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 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 | \$10,121.90 | \$83,306.10 | 10.83% |
| 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% |
| 490000 | OTHER FINANCING SOURCES | \$0.00 | \$0.00 | \$0.00 | 0.00% |

Fund: 3400 DA CRIME FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------|--------------|
| 100000 | CASH | 130,184.44 |
| 390000 | UNRESERVED | (130,184.44) |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 3400 DA CRIME FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|---------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$0.00 | \$24,017.11 | (\$24,017.11) | 0.00% |
| 450000 | INTEREST | \$100.00 | \$238.98 | (\$138.98) | 238.98% |
| 460000 | OTHER REVENUE | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 470000 | RESERVES | \$121,088.00 | \$0.00 | \$121,088.00 | 0.00% |

Fund: 3400 DA CRIME FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|----------------------|--------------------|--------------|-------------|-------------|
| 510000 | SALARY AND WAGES | \$16,000.00 | \$8,138.00 | \$7,862.00 | 50.86% |
| 530000 | BENEFITS | \$1,320.00 | \$647.30 | \$672.70 | 49.04% |
| 610000 | DEPARTMENTAL SUPPORT | \$99,814.58 | \$4,210.92 | \$95,603.66 | 4.22% |
| 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 | 21,335.01 |
| 190000 | ACCOUNTS RECEIVABLE | 2,128.35 |
| 390000 | UNRESERVED | (23,463.36) |

Fund: 3500 PRIMARY ELECTION SERVICES

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|----------------|------------------|-------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$7,500.00 | \$5,302.11 | \$2,197.89 | 70.69% |
| 450000 | INTEREST | \$0.00 | \$37.71 | (\$37.71) | 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% |

Fund: 3500 PRIMARY ELECTION SERVICES

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|--------------|-------------|-------------|
| 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 | 63,671.00 |
| 150000 | INVESTMENTS | 4,133.62 |
| 390000 | UNRESERVED | (67,804.62) |

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|----------------------|----------------|------------------|-------------|---------------|
| 410000 | CHARGES FOR SERVICES | \$53,000.00 | \$38,066.02 | \$14,933.98 | 71.82% |
| 450000 | INTEREST | \$220.00 | \$115.61 | \$104.39 | 52.55% |
| 470000 | RESERVES | \$56,000.00 | \$0.00 | \$56,000.00 | 0.00% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-----------------------|--------------------|--------------|-------------|-------------|
| 610000 | DEPARTMENTAL SUPPORT | \$4,375.00 | \$300.00 | \$4,075.00 | 6.86% |
| 720000 | PROFESSIONAL SERVICES | \$104,845.00 | \$31,867.20 | \$72,977.80 | 30.39% |

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------------------|-----------------|
| 100000 | CASH | 13,852,562.61 |
| 190000 | ACCOUNTS RECEIVABLE | 347,012.01 |
| 375000 | DEFERRED INFLOW OF RESOUR | (340,512.01) |
| 390000 | UNRESERVED | (13,859,062.61) |

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|----------------|------------------|----------------|---------------|
| 400000 | TAXES | \$8,515,000.00 | \$9,116,413.43 | (\$601,413.43) | 107.06% |
| 450000 | INTEREST | \$22,000.00 | \$18,422.65 | \$3,577.35 | 83.74% |
| 470000 | RESERVES | \$1,272,000.00 | \$0.00 | \$1,272,000.00 | 0.00% |
| 490000 | OTHER FINANCING SOURCES | \$1,205,180.00 | \$1,205,180.00 | \$0.00 | 100.00% |

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|----------------|--------------------|----------------|----------------|-------------|
| 850000 | DEBT SERVICE | \$11,014,180.00 | \$2,259,358.42 | \$8,754,821.58 | 20.51% |

Fund: 4315 2015 CERTS OF OBLIGATION

| GL Acct | GL Acct Title | Balance |
|---------|------------------|----------------|
| 100000 | CASH | 3,498,887.91 |
| 300000 | ACCOUNTS PAYABLE | (372,865.87) |
| 390000 | UNRESERVED | (3,126,022.04) |

Fund: 4315 2015 CERTS OF OBLIGATION

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|----------------|------------------|----------------|---------------|
| 450000 | INTEREST | \$7,000.00 | \$10,089.19 | (\$3,089.19) | 144.13% |
| 470000 | RESERVES | \$6,421,000.00 | \$0.00 | \$6,421,000.00 | 0.00% |
| 490000 | OTHER FINANCING SOURCES | \$1,727,288.00 | \$1,727,288.00 | \$0.00 | 100.00% |

Fund: 4315 2015 CERTS OF OBLIGATION

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|------------------------|--------------------|----------------|----------------|-------------|
| 590000 | DISCRETIONARY SPENDING | \$460,295.12 | \$0.00 | \$460,295.12 | 0.00% |
| 800000 | CAPITAL OUTLAY | \$7,694,992.88 | \$4,599,781.08 | \$3,095,211.80 | 59.78% |
| 910000 | OTHER FINANCING USES | \$0.00 | \$0.00 | \$0.00 | 0.00% |

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

| GL Acct | GL Acct Title | Balance |
|---------|------------------|-----------------|
| 100000 | CASH | 19,256,032.33 |
| 300000 | ACCOUNTS PAYABLE | (58,541.65) |
| 390000 | UNRESERVED | (19,197,490.68) |

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|-----------------|------------------|-----------------|---------------|
| 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 | \$11,262,889.18 | \$11,262,889.72 | (\$0.54) | 100.00% |

Brazos County Monthly Report
BALANCE SHEET, REVENUE & EXPENDITURES

Month: July Fiscal Year: 17

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|----------------------|--------------------|----------------|-----------------|-------------|
| 710000 | CONTRACTS-SERVICES | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 800000 | CAPITAL OUTLAY | \$21,929,805.17 | \$3,494,604.74 | \$18,435,200.43 | 15.94% |
| 910000 | OTHER FINANCING USES | \$833,084.01 | \$833,084.01 | \$0.00 | 100.00% |

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

| GL Acct | GL Acct Title | Balance |
|---------|---------------------------|----------------|
| 100000 | CASH | 2,538,681.72 |
| 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 | (7,049.25) |
| 375000 | DEFERRED INFLOW OF RESOUR | (745.71) |
| 390000 | UNRESERVED | (1,920,420.74) |

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

| Rev Acct | Rev Acct Title | Revenue Budget | Revenue Received | Balance | % of Budgeted |
|----------|-------------------------|-----------------|------------------|----------------|---------------|
| 450000 | INTEREST | \$8,500.00 | \$7,025.12 | \$1,474.88 | 82.65% |
| 460000 | OTHER REVENUE | \$12,631,200.00 | \$13,229,775.96 | (\$598,575.96) | 104.74% |
| 470000 | RESERVES | \$2,900,000.00 | \$0.00 | \$2,900,000.00 | 0.00% |
| 490000 | OTHER FINANCING SOURCES | \$1,048,975.37 | \$48,975.37 | \$1,000,000.00 | 4.67% |

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

| Exp Account | Exp Acct Title | Expenditure Budget | Expenditures | Balance | % of Budget |
|-------------|-------------------------|--------------------|-----------------|--------------|-------------|
| 510000 | SALARY AND WAGES | \$315,505.00 | \$87,292.74 | \$228,212.26 | 27.67% |
| 530000 | BENEFITS | \$117,312.00 | \$28,059.18 | \$89,252.82 | 23.92% |
| 610000 | DEPARTMENTAL SUPPORT | \$12,622.01 | \$0.00 | \$12,622.01 | 0.00% |
| 650000 | REPAIRS AND MAINTENANCE | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 670000 | MINOR ACQUISITIONS | \$36,353.36 | \$0.00 | \$36,353.36 | 0.00% |
| 710000 | CONTRACTS-SERVICES | \$14,066,883.00 | \$13,391,025.50 | \$675,857.50 | 95.20% |
| 720000 | PROFESSIONAL SERVICES | \$40,000.00 | \$27,056.30 | \$12,943.70 | 67.64% |
| 800000 | CAPITAL OUTLAY | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 910000 | OTHER FINANCING USES | \$2,000,000.00 | \$2,000,000.00 | \$0.00 | 100.00% |

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

Exhibit 1

SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE

September 30, 2017

| Debt Issue | Interest Rates (%) And Dates | Final Issue Date | Debt Maturity Date | Debt Authorized And Issued |
|--|---|---------------------------------|-----------------------------------|---|
| Certificates of Obligation, 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 |
| Certificates of Obligation, 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 3/01 and 09/01 | 9/1/2012 | 9/1/2032 | 9,700,000 |
| Certificates of Obligation, 2015 Series, Issued For: 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 |
| 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 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 |
| Limited Tax Refunding Bonds, 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 3/1 and 9/1 | 9/1/2012 | 9/1/2025 | 14,640,000 |
| Total Long Term Debt | | | | <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

| Debt Outstanding | | | Debt Service Requirements For Fiscal Year 2016-2017 | | |
|-------------------------|----------------------|-----------------------|--|---------------------|---------------------|
| Principal | Interest | Totals | Principal | Interest | Totals |
| \$ 9,315,000 | \$ 4,015,258 | \$ 13,330,258 | \$ 445,000 | \$ 390,310 | \$ 835,310 |
| 8,775,000 | 2,519,668 | 11,294,668 | 415,000 | 302,348 | 717,348 |
| 9,100,000 | 808,608 | 9,908,608 | 935,000.00 | 174,720 | 1,109,720 |
| 585,000 | 11,700 | 596,700 | 585,000 | 23,400 | 608,400 |
| 42,365,000 | 12,770,040 | 55,135,040 | 2,740,000 | 1,901,782 | 4,641,782 |
| 2,425,000 | 248,200 | 2,673,200 | 540,000 | 107,800 | 647,800 |
| 12,870,000 | 2,239,900 | 15,109,900 | 850,000 | 524,560 | 1,374,560 |
| <u>\$ 85,435,000</u> | <u>\$ 22,613,374</u> | <u>\$ 108,048,374</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 | |
| 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

| Fiscal Year Ended September 30, | Revenues | Expenditures | Reserved Fund Balance | Tax Rates** |
|--|-----------------|---------------------|--------------------------------------|------------------------|
| 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 | \$ 1,193,098 | \$ 1,140,000 | \$ 1,119,997 | \$ 1,130,468 | \$ 1,141,383 | 966,718 | \$ 904,155 |
| APRIL | \$ 1,460,523 | \$ 1,300,000 | \$ 1,371,019 | \$ 1,358,943 | \$ 1,371,311 | 1,211,285 | \$ 1,123,739 |
| MAY | \$ 1,233,685 | \$ 1,200,000 | \$ 1,189,685 | \$ 1,203,700 | \$ 1,253,034 | 1,013,872 | \$ 929,826 |
| JUNE | \$ 1,415,164 | \$ 1,100,000 | \$ 1,123,696 | \$ 1,139,438 | \$ 1,166,228 | 1,082,377 | \$ 933,054 |
| JULY | \$ 1,434,551 | \$ 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 |
| TOTALS | 13,663,956 | \$ 14,950,000 | 15,615,643 | 15,351,017 | 14,900,374 | \$ 13,230,651 | \$ 12,039,620 |
| INCREASE (DECREASE) FROM PREVIOUS YEAR | 1,113,956 | \$ (665,643) | 264,625 | 450,643 | 1,669,723 | 1,191,030.94 | \$ 734,645 |
| % INCREASE | 8.88% | -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 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
| JANUARY | \$ 1,597,609 | \$ 1,630,267 | \$ 1,625,029 | \$ 1,445,219 | \$ 1,315,986 | \$ 1,208,156 | \$ 1,220,180 |
| FEBRUARY | \$ 1,333,491 | \$ 1,187,303 | \$ 1,191,351 | \$ 1,144,262 | 1,032,360 | \$ 912,083 | \$ 865,410 |
| MARCH | \$ 1,193,098 | \$ 1,119,997 | \$ 1,130,468 | \$ 1,141,383 | 966,718 | \$ 904,155 | \$ 817,632 |
| APRIL | \$ 1,460,523 | \$ 1,371,019 | \$ 1,358,943 | \$ 1,371,311 | 1,211,285 | \$ 1,123,739 | \$ 1,063,453 |
| MAY | \$ 1,233,685 | \$ 1,189,685 | \$ 1,203,700 | \$ 1,253,034 | 1,013,872 | \$ 929,826 | \$ 907,718 |
| JUNE | \$ 1,415,164 | \$ 1,123,696 | 1,139,438 | \$ 1,139,438 | \$ 1,166,228 | 1,082,377 | \$ 933,054 |
| JULY | \$ 1,434,551 | \$ 1,406,750 | \$ 1,368,391 | \$ 1,328,257 | 1,161,598 | \$ 1,066,438 | \$ 1,039,351 |
| AUGUST | | \$ 1,319,236 | \$ 1,194,632 | \$ 1,158,672 | 1,044,458 | \$ 929,865 | \$ 857,478 |
| SEPTEMBER | | \$ 1,334,016 | \$ 1,243,938 | \$ 1,359,648 | 1,227,679 | \$ 1,138,858 | \$ 1,053,354 |
| OCTOBER | | \$ 1,455,273 | \$ 1,484,627 | \$ 1,561,576 | 1,271,117 | \$ 1,201,443 | \$ 1,040,900 |
| NOVEMBER | | \$ 1,229,279 | \$ 1,256,658 | \$ 1,096,780 | 1,115,349 | \$ 977,565 | \$ 912,796 |
| DECEMBER | | \$ 1,311,283 | \$ 1,192,389 | \$ 1,236,772 | 1,145,894 | \$ 995,310 | \$ 939,749 |
| TOTALS | <u>\$ 9,668,121</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> |
| INCREASE (DECREASE) FROM PREVIOUS YEAR | <u>\$ 639,405</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> |
| % INCREASE - DECREASE | <u>7.08%</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 | 1,193,098 | 1,331,814 | 1,996,718 | 150 | 12,132 | 1,119,997 | 1,312,920 | 1,914,188 | | |
| APRIL | 1,460,523 | 1,816,486 | 2,299,221 | 6,351 | 25,610 | 1,371,019 | 1,674,548 | 2,250,873 | | |
| MAY | 1,233,685 | 1,490,481 | 1,955,844 | 391 | 14,518 | 1,189,685 | 1,363,449 | 1,982,842 | | |
| JUNE | 1,415,164 | 1,486,717 | 2,376,019 | 255 | 21,198 | 1,123,696 | 1,388,233 | 1,817,537 | | |
| JULY | 1,434,551 | 1,642,518 | 2,272,576 | 572 | 20,339 | 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 |
| TOTALS | <u>\$ 13,663,956</u> | <u>15,516,121</u> | <u>\$ 22,818,279</u> | <u>\$ 9,676</u> | <u>\$ 162,068</u> | <u>\$ 15,615,643</u> | <u>17,982,685</u> | <u>\$ 25,727,484</u> | <u>\$ 280</u> | <u>\$ 14,362</u> |
| INCREASE (DECREASE) OVER PREVIOUS YEAR | <u>\$ 701,566</u> | <u>\$ 438,559</u> | <u>\$ 1,262,990.37</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 264,625</u> | <u>\$ 559,188</u> | <u>\$ 491,850.60</u> | <u>\$ -</u> | <u>\$ -</u> |
| % INCREASE -DECREASE | <u>5.41%</u> | <u>2.91%</u> | <u>5.86%</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 | 1,193,098 | 1,331,814 | 1,996,718 | 150 | 12,132 | 1,119,997 | 1,312,920 | 1,914,188 | - | - |
| APRIL | 1,460,523 | 1,816,486 | 2,299,221 | 6,351 | 25,610 | 1,371,019 | 1,674,548 | 2,250,873 | - | - |
| MAY | 1,233,685 | 1,490,481 | 1,955,844 | 391 | 14,518 | 1,189,685 | 1,363,449 | 1,982,842 | - | - |
| JUNE | 1,415,164 | 1,486,717 | 2,376,019 | 255 | 21,198 | 1,123,696 | 1,388,233 | 1,817,537 | - | - |
| JULY | 1,434,551 | 1,642,518 | 2,272,576 | 572 | 20,339 | 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 |
| TOTALS | <u>\$ 9,668,121</u> | <u>\$ 10,969,031</u> | <u>\$ 16,023,736</u> | <u>\$ 8,748</u> | <u>\$ 122,167</u> | <u>\$ 15,677,804</u> | <u>\$ 18,032,540</u> | <u>\$ 25,886,098</u> | <u>\$ 1,208</u> | <u>\$ 54,263</u> |
| INCREASE (DECREASE) OVER PREVIOUS YEAR | <u>\$ 639,405</u> | <u>\$ 388,371</u> | <u>\$ 1,104,376</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 288,240</u> | <u>\$ 490,013</u> | <u>\$ 546,745</u> | <u>\$ -</u> | <u>\$ -</u> |
| % INCREASE | <u>7.08%</u> | <u>3.67%</u> | <u>7.40%</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> |