

**BRAZOS COUNTY, TEXAS
MONTHLY FINANCIAL REPORT**



Presented By: County Auditor

For the Third Month Ended December 31, 2010

BRAZOS COUNTY, TEXAS
Financial Report
For the Third Month Ended December 31, 2010

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

February 17, 2011

TO: The Honorable Judges:
J. D. Langley, 85th Judicial District
Travis Bryan, III, 272nd Judicial District
Steve Smith, 361st Judicial District

The Honorable Commissioners' Court:
Duane Peters, County Judge
Lloyd Wassermann, Commissioner Precinct Number 1
Sammy Catalena, Commissioner Precinct Number 2
Kenny Mallard, Commissioner, Precinct Number 3
Irma Cauley, Commissioner, Precinct Number 4

RE: COUNTY AUDITOR'S REPORT

As required by Local Government Code Section 115.0035 we have examined (Note 1.) the accompanying Statements of Cash Receipts and Disbursements and Balance Sheet of the various funds in and for Brazos County, for the third month ended December 31, 2010.

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 Statement of Cash Receipts, Statement of Disbursements and Balance Sheet of the Brazos County General Fund, Special Revenue funds, Debt Service Fund, Capital Improvement Funds and the Internal Service Fund, for the third month ended December 31, 2010. 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:

- (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 facts 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 December 31, 2010, and the related cash receipts and disbursements for the one 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 Fund Balances Page 1 of the Monthly Report, it should be noted that the balance sheet is using the amount of revenues and expenditures as of December 31, 2010, whereas Fund Balances Page 1 is estimating the 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.

Statement of Receipts and Disbursements – The report represents the approximate financial position of Brazos County at December 31, 2010, on a modified accrual basis of accounting. The report is not intended to be 100% accurate because of the decentralized collection and payment system the County employs. For comparison purposes the County is currently three months through the 2010-2011 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 25% of the budget. The statement includes the majority of the revenues collected by the fee offices for the month of December as well as claims paid through the December 28th Commissioners Court meeting and the pay period ending December 24, 2010. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report if it appears that August 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 10-11 revenues. Please see Fund Balances Page 1 of this report for an analysis of fund balances.

If the percentage spent for a department is greater or less than the expected 25%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 25%, 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, 2011

Fund Balance at October 1, 2010	\$	36,030,930
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Reserved Balances:

For Prepaid Expenditures		99,863
For Inventories		827,162
For Vital Statistics		32,797
For Booneville Cemetery		7,985
For Incentives for Research Valley		158,153
For Title IV-E		508,071
For Indigent Health Care		904,141
For Health Endowment Fund		2,695,145
For Joint Venture		236,756
For Family Protect Fee		25,952
Total Reserved Fund Balance		<u>5,496,025</u>

Restricted Balances:

For Operations and Emergency		9,000,000
Total Restricted Balances		<u>9,000,000</u>

Unreserved, Unrestricted Fund Balance	\$	21,534,905
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For The Year Ending September 30, 2011:

Anticipated Revenues		64,602,045
Anticipated Expenditures		(76,804,923)
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2011)		<u><u>\$ 9,332,027</u></u>

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

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
GENERAL FUND		
0100	01 A. INVESTMENTS	\$2,344,150.46
0100	01. CASH ON HAND	\$26,374,860.46
0100	02. RESTRICTED CASH	\$18,583,945.23
0100	03. ACCOUNTS RECEIVABLE	\$23,811,165.70
0100	04. PREPAID	\$45.00
0100	05. INVENTORY	\$745,456.30
0100	06. ACCOUNTS PAYABLE	\$18,872,259.03
0100	08. DEFERRED REVENUES	\$24,230,971.88
0100	09. DUE TO OTHER FUNDS	\$12,635.62
0100	10. RESERVE FUND BALANCE	\$1,637,451.33
0100	11. UNRESERVED FUND BALANCE	\$27,106,305.29

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
General Fund					
0100	Fees	9,787,150.00	1,907,662.96	7,879,487.04	19.49%
0100	Interest	252,500.00	23,572.33	228,927.67	9.34%
0100	Intergovernmental	1,098,395.00	261,331.40	837,063.60	23.79%
0100	Other	513,000.00	129,693.57	383,306.43	25.28%
0100	Reserve	12,202,878.00	0.00	12,202,878.00	0.00%
0100	Taxes	53,095,000.00	20,610,925.59	32,484,074.41	38.82%
Total Revenue Fund 0100:		76,948,923.00	22,933,185.85	54,015,737.15	29.80%
0100	Capital Expenditures	3,309,690.00	358,650.95	2,951,039.05	10.84%
0100	Community Support	4,546,714.00	1,262,495.97	3,284,218.03	27.77%
0100	Contractual Services	2,461,695.00	561,003.50	1,900,691.50	22.79%
0100	DDEA	272,775.58	0.00	272,775.58	0.00%
0100	Departmental Support	9,604,712.17	1,131,530.82	8,473,181.35	11.78%
0100	Election Workers	87,580.00	67,493.08	20,086.92	77.06%
0100	Minor Acquisitions	369,753.25	32,281.39	337,471.86	8.73%
0100	Professional Services	4,588,325.00	641,599.13	3,946,725.87	13.98%
0100	Repairs and Maintenance	4,703,592.00	453,243.88	4,250,348.12	9.64%
0100	Salaries and Benefits	41,360,216.00	9,469,137.14	31,891,078.86	22.89%
0100	Transfers	5,643,870.00	5,041,796.23	602,073.77	89.33%
Total Expense Fund 0100:		76,948,923.00	19,019,232.09	57,929,690.91	24.72%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
CO HEALTH ENDOWMENT FUND		
0200	01. CASH ON HAND	\$195,288.73
0200	11. UNRESERVED FUND BALANCE	\$195,288.73

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
CO Health Endowment Fund					
0200	Interest	1,000.00	144.00	856.00	14.40%
0200	Intergovernmental	70,000.00	0.00	70,000.00	0.00%
0200	Other	0.00	0.00	0.00	0.00%
0200	Reserve	2,499,000.00	0.00	2,499,000.00	0.00%
Total Revenue Fund 0200:		2,570,000.00	144.00	2,569,856.00	0.01%
0200	Community Support	70,000.00	0.00	70,000.00	0.00%
0200	Transfers	2,500,000.00	2,500,000.00	0.00	100.00%
Total Expense Fund 0200:		2,570,000.00	2,500,000.00	70,000.00	97.28%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
HOTEL OCCUPANCY TAX		
1100	01. CASH ON HAND	\$1,098,428.03
1100	03. ACCOUNTS RECEIVABLE	\$1,795.80
1100	10. RESERVE FUND BALANCE	\$851,043.42
1100	11. UNRESERVED FUND BALANCE	\$249,180.41

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Hotel Occupancy Tax Fund					
1100	Interest	3,000.00	773.79	2,226.21	25.79%
1100	Reserve	417,200.00	0.00	417,200.00	0.00%
1100	Taxes	950,000.00	191,482.08	758,517.92	20.16%
Total Revenue Fund 1100:		1,370,200.00	192,255.87	1,177,944.13	14.03%
1100	Capital Expenditures	21,290.00	0.00	21,290.00	0.00%
1100	Community Support	225,000.00	0.00	225,000.00	0.00%
1100	Contractual Services	1,100.00	642.84	457.16	58.44%
1100	Departmental Support	85,281.00	18,389.62	66,891.38	21.56%
1100	Minor Acquisitions	500.00	0.00	500.00	0.00%
1100	Professional Services	38,000.00	0.00	38,000.00	0.00%
1100	Repairs and Maintenance	2,100.00	1,674.57	425.43	79.74%
1100	Salaries and Benefits	338,779.00	57,064.18	281,714.82	16.84%
1100	Transfers	658,150.00	0.00	658,150.00	0.00%
Total Expense Fund 1100:		1,370,200.00	77,771.21	1,292,428.79	5.68%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
STATE LATERAL ROAD FUND		
1200	01. CASH ON HAND	\$56,370.90
1200	11. UNRESERVED FUND BALANCE	\$56,370.90

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
State Lateral Road Fund					
1200	Interest	600.00	41.57	558.43	6.93%
1200	Intergovernmental	27,000.00	28,096.39	-1,096.39	104.06%
1200	Reserve	28,000.00	0.00	28,000.00	0.00%
Total Revenue Fund 1200:		55,600.00	28,137.96	27,462.04	50.61%
1200	Repairs and Maintenance	55,600.00	0.00	55,600.00	0.00%
Total Expense Fund 1200:		55,600.00	0.00	55,600.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
UNCLAIMED PROPERTY FUND		
1300	01. CASH ON HAND	\$295,636.51
1300	06. ACCOUNTS PAYABLE	\$244,130.50
1300	11. UNRESERVED FUND BALANCE	\$51,506.01

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Unclaimed Property Fund					
1300	Interest	1,000.00	216.58	783.42	21.66%
1300	Reserve	50,000.00	0.00	50,000.00	0.00%
Total Revenue Fund 1300:		51,000.00	216.58	50,783.42	0.42%
1300	Departmental Support	51,000.00	0.00	51,000.00	0.00%
Total Expense Fund 1300:		51,000.00	0.00	51,000.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
LAW LIBRARY		
1500	01. CASH ON HAND	\$325,166.42
1500	11. UNRESERVED FUND BALANCE	\$325,166.42

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Law Library Fund					
1500	Fees	47,500.00	11,780.00	35,720.00	24.80%
1500	Interest	1,300.00	245.79	1,054.21	18.91%
1500	Other	0.00	0.00	0.00	0.00%
1500	Reserve	126,200.00	0.00	126,200.00	0.00%
Total Revenue Fund 1500:		175,000.00	12,025.79	162,974.21	6.87%
1500	Capital Expenditures	0.00	0.00	0.00	0.00%
1500	Contractual Services	20,000.00	7,800.00	12,200.00	39.00%
1500	Departmental Support	100,000.00	14,014.17	85,985.83	14.01%
1500	Minor Acquisitions	53,000.00	0.00	53,000.00	0.00%
1500	Repairs and Maintenance	2,000.00	0.00	2,000.00	0.00%
Total Expense Fund 1500:		175,000.00	21,814.17	153,185.83	12.47%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
ALTERNATIVE DISPUTE RESOL		
1700	01. CASH ON HAND	\$5,310.00
1700	11. UNRESERVED FUND BALANCE	\$5,310.00

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Alternative Dispute Resolution Fund					
1700	Fees	37,000.00	8,855.00	28,145.00	23.93%
1700	Transfers	7,500.00	0.00	7,500.00	0.00%
Total Revenue Fund 1700:		44,500.00	8,855.00	35,645.00	19.90%
1700	Community Support	44,500.00	3,545.00	40,955.00	7.97%
Total Expense Fund 1700:		44,500.00	3,545.00	40,955.00	7.97%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
LAW ENFORCEMENT EDUCATION		
1800	01. CASH ON HAND	\$19,102.26
1800	11. UNRESERVED FUND BALANCE	\$19,102.26

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
LEOSE CPE Fund					
1800	Intergovernmental	17,000.00	0.00	17,000.00	0.00%
1800	Reserve	19,000.00	0.00	19,000.00	0.00%
Total Revenue Fund 1800:		36,000.00	0.00	36,000.00	0.00%
1800	Departmental Support	36,000.00	4,082.74	31,917.26	11.34%
Total Expense Fund 1800:		36,000.00	4,082.74	31,917.26	11.34%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
COUNTY RECORDS MGMT FUND		
1900	01. CASH ON HAND	\$176,283.75
1900	11. UNRESERVED FUND BALANCE	\$176,283.75

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
County Records Mgmt Fund					
1900	Fees	90,000.00	23,953.41	66,046.59	26.61%
1900	Interest	500.00	119.87	380.13	23.97%
1900	Reserve	150,000.00	0.00	150,000.00	0.00%
1900	Transfers	13,442.00	13,442.00	0.00	100.00%
Total Revenue Fund 1900:		253,942.00	37,515.28	216,426.72	14.77%
1900	Capital Expenditures	70,910.00	0.00	70,910.00	0.00%
1900	Contractual Services	10,800.00	144.95	10,655.05	1.34%
1900	Departmental Support	2,800.00	0.00	2,800.00	0.00%
1900	Minor Acquisitions	70,000.00	0.00	70,000.00	0.00%
1900	Professional Services	10,000.00	0.00	10,000.00	0.00%
1900	Salaries and Benefits	89,432.00	17,612.08	71,819.92	19.69%
1900	Transfers	0.00	0.00	0.00	0.00%
Total Expense Fund 1900:		253,942.00	17,757.03	236,184.97	6.99%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
COUNTY CLERK MGMT FUND		
2000	01. CASH ON HAND	\$563,121.38
2000	11. UNRESERVED FUND BALANCE	\$563,121.38

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
County Clerk Records Mgmt Fund					
2000	Fees	150,000.00	37,025.81	112,974.19	24.68%
2000	Interest	2,000.00	420.09	1,579.91	21.00%
2000	Reserve	132,185.00	0.00	132,185.00	0.00%
Total Revenue Fund 2000:		284,185.00	37,445.90	246,739.10	13.18%
2000	Capital Expenditures	0.00	0.00	0.00	0.00%
2000	Contractual Services	83,500.00	14,261.35	69,238.65	17.08%
2000	Departmental Support	14,700.00	0.00	14,700.00	0.00%
2000	Minor Acquisitions	16,400.00	0.00	16,400.00	0.00%
2000	Professional Services	67,300.00	0.00	67,300.00	0.00%
2000	Repairs and Maintenance	500.00	0.00	500.00	0.00%
2000	Salaries and Benefits	101,785.00	24,290.61	77,494.39	23.86%
Total Expense Fund 2000:		284,185.00	38,551.96	245,633.04	13.57%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
COUNTY CLK ARCHIVAL FUND		
2001	01. CASH ON HAND	\$83,448.71
2001	11. UNRESERVED FUND BALANCE	\$83,448.71

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
County Clk Archival Fund					
2001	Fees	140,000.00	35,924.00	104,076.00	25.66%
2001	Interest	300.00	69.51	230.49	23.17%
2001	Reserve	19,700.00	0.00	19,700.00	0.00%
Total Revenue Fund 2001:		160,000.00	35,993.51	124,006.49	22.50%
2001	Professional Services	160,000.00	28,545.00	131,455.00	17.84%
Total Expense Fund 2001:		160,000.00	28,545.00	131,455.00	17.84%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
COURTHOUSE SECURITY		
2200	01. CASH ON HAND	\$196,364.50
2200	11. UNRESERVED FUND BALANCE	\$196,364.50

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Courthouse Security Fund					
2200	Fees	85,000.00	22,632.02	62,367.98	26.63%
2200	Interest	500.00	173.02	326.98	34.60%
2200	Reserve	1,500.00	0.00	1,500.00	0.00%
2200	Transfers	242,110.00	242,110.00	0.00	100.00%
Total Revenue Fund 2200:		329,110.00	264,915.04	64,194.96	80.49%
2200	Departmental Support	4,643.00	908.56	3,734.44	19.57%
2200	Minor Acquisitions	0.00	0.00	0.00	0.00%
2200	Repairs and Maintenance	6,000.00	0.00	6,000.00	0.00%
2200	Salaries and Benefits	318,467.00	75,908.21	242,558.79	23.84%
Total Expense Fund 2200:		329,110.00	76,816.77	252,293.23	23.34%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
JUSTICE CT SECURITY FUND		
2201	01. CASH ON HAND	\$17,894.20
2201	10. RESERVE FUND BALANCE	\$28,346.89
2201	11. UNRESERVED FUND BALANCE	(\$10,452.69)

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Justice Court Security Fund					
2201	Fees	10,200.00	3,313.29	6,886.71	32.48%
2201	Interest	0.00	12.02	-12.02	0.00%
2201	Reserve	12,500.00	0.00	12,500.00	0.00%
Total Revenue Fund 2201:		22,700.00	3,325.31	19,374.69	14.65%
2201	Capital Expenditures	17,700.00	0.00	17,700.00	0.00%
2201	Professional Services	0.00	0.00	0.00	0.00%
2201	Repairs and Maintenance	5,000.00	0.00	5,000.00	0.00%
Total Expense Fund 2201:		22,700.00	0.00	22,700.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
DIST CLK MANAGEMENT FUND		
2300	01. CASH ON HAND	\$92,729.17
2300	11. UNRESERVED FUND BALANCE	\$92,729.17

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
District Clerk Mgmt Fund					
2300	Fees	18,000.00	3,973.13	14,026.87	22.07%
2300	Interest	300.00	66.95	233.05	22.32%
2300	Reserve	87,000.00	0.00	87,000.00	0.00%
Total Revenue Fund 2300:		105,300.00	4,040.08	101,259.92	3.84%
2300	Capital Expenditures	0.00	0.00	0.00	0.00%
2300	Contractual Services	23,000.00	0.00	23,000.00	0.00%
2300	Departmental Support	43,000.00	0.00	43,000.00	0.00%
2300	Minor Acquisitions	10,000.00	0.00	10,000.00	0.00%
2300	Professional Services	29,300.00	0.00	29,300.00	0.00%
Total Expense Fund 2300:		105,300.00	0.00	105,300.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
DIST CLK ARCHIVAL FUND		
2301	01. CASH ON HAND	\$4,876.03
2301	11. UNRESERVED FUND BALANCE	\$4,876.03

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
District Clk Archival Fund					
2301	Fees	4,800.00	1,170.00	3,630.00	24.38%
2301	Interest	0.00	3.20	-3.20	0.00%
2301	Reserve	3,000.00	0.00	3,000.00	0.00%
Total Revenue Fund 2301:		7,800.00	1,173.20	6,626.80	15.04%
2301	Professional Services	7,800.00	0.00	7,800.00	0.00%
Total Expense Fund 2301:		7,800.00	0.00	7,800.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
JP TECHNOLOGY FUND		
2400	01. CASH ON HAND	\$150,197.27
2400	10. RESERVE FUND BALANCE	\$214,202.92
2400	11. UNRESERVED FUND BALANCE	(\$64,005.65)

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
JP Technology Fund					
2400	Fees	41,200.00	13,339.33	27,860.67	32.38%
2400	Interest	500.00	110.96	389.04	22.19%
2400	Reserve	90,000.00	0.00	90,000.00	0.00%
Total Revenue Fund 2400:		131,700.00	13,450.29	118,249.71	10.21%
2400	Capital Expenditures	50,000.00	0.00	50,000.00	0.00%
2400	Contractual Services	13,440.00	6,720.00	6,720.00	50.00%
2400	Departmental Support	39,070.00	1,365.47	37,704.53	3.49%
2400	Minor Acquisitions	21,150.00	0.00	21,150.00	0.00%
2400	Repairs and Maintenance	3,000.00	0.00	3,000.00	0.00%
2400	Salaries and Benefits	5,040.00	0.00	5,040.00	0.00%
Total Expense Fund 2400:		131,700.00	8,085.47	123,614.53	6.14%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
CO & DIST CT TECHNOLOGY F		
2401	01. CASH ON HAND	\$2,716.85
2401	11. UNRESERVED FUND BALANCE	\$2,716.85

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
2401	Fees	800.00	1,239.18	-439.18	154.90%
2401	Interest	0.00	1.54	-1.54	0.00%
2401	Reserve	500.00	0.00	500.00	0.00%
Total Revenue Fund 2401:		1,300.00	1,240.72	59.28	95.44%
2401	Minor Acquisitions	1,300.00	0.00	1,300.00	0.00%
Total Expense Fund 2401:		1,300.00	0.00	1,300.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
FORFEITURE FUND		
2500	01. CASH ON HAND	\$31,006.27
2500	10. RESERVE FUND BALANCE	\$13,428.83
2500	11. UNRESERVED FUND BALANCE	\$17,577.44

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Forfeiture Fund					
2500	Fees	0.00	981.18	-981.18	0.00%
2500	Interest	0.00	22.60	-22.60	0.00%
2500	Reserve	22,600.00	0.00	22,600.00	0.00%
Total Revenue Fund 2500:		22,600.00	1,003.78	21,596.22	4.44%
2500	Capital Expenditures	1,215.71	0.00	1,215.71	0.00%
2500	Departmental Support	0.00	0.00	0.00	0.00%
2500	Minor Acquisitions	20,259.29	0.00	20,259.29	0.00%
2500	Repairs and Maintenance	1,125.00	153.89	971.11	13.68%
Total Expense Fund 2500:		22,600.00	153.89	22,446.11	0.68%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
D.A.HOT CHECK COLLECTION		
2600	01. CASH ON HAND	\$6,101.48
2600	11. UNRESERVED FUND BALANCE	\$6,101.48

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
DA Hot Check Coll. Fund					
2600	Interest	0.00	3.40	-3.40	0.00%
2600	Other	500.00	2,813.21	-2,313.21	562.64%
2600	Reserve	2,800.00	0.00	2,800.00	0.00%
Total Revenue Fund 2600:		3,300.00	2,816.61	483.39	85.35%
2600	Departmental Support	3,300.00	0.00	3,300.00	0.00%
2600	Election Workers	0.00	0.00	0.00	0.00%
2600	Minor Acquisitions	0.00	0.00	0.00	0.00%
2600	Salaries and Benefits	0.00	0.00	0.00	0.00%
Total Expense Fund 2600:		3,300.00	0.00	3,300.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
BAIL BOND BOARD FEES		
2700	01. CASH ON HAND	\$77,338.38
2700	11. UNRESERVED FUND BALANCE	\$77,338.38

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Bail Bond Board Fund					
2700	Interest	300.00	57.02	242.98	19.01%
2700	Other	2,000.00	0.00	2,000.00	0.00%
2700	Reserve	75,100.00	0.00	75,100.00	0.00%
Total Revenue Fund 2700:		77,400.00	57.02	77,342.98	0.07%
2700	Departmental Support	72,798.00	102.98	72,695.02	0.14%
2700	Salaries and Benefits	4,602.00	0.00	4,602.00	0.00%
Total Expense Fund 2700:		77,400.00	102.98	77,297.02	0.13%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
VOTER REGISTRATION FUND		
2800	01. CASH ON HAND	\$22,162.36
2800	11. UNRESERVED FUND BALANCE	\$22,162.36

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Voter Registration Fund					
2800	Interest	0.00	16.57	-16.57	0.00%
2800	Intergovernmental	0.00	0.00	0.00	0.00%
2800	Reserve	21,000.00	0.00	21,000.00	0.00%
Total Revenue Fund 2800:		21,000.00	16.57	20,983.43	0.08%
2800	Capital Expenditures	0.00	0.00	0.00	0.00%
2800	Departmental Support	20,400.00	0.00	20,400.00	0.00%
2800	Minor Acquisitions	0.00	0.00	0.00	0.00%
2800	Professional Services	600.00	300.00	300.00	50.00%
Total Expense Fund 2800:		21,000.00	300.00	20,700.00	1.43%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
CHAPTER 19 STATE FUND		
2801	01. CASH ON HAND	\$300.00
2801	11. UNRESERVED FUND BALANCE	\$300.00

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Chapter 19 State Fund					
2801	Intergovernmental	1,000.00	300.00	700.00	30.00%
Total Revenue Fund 2801:		1,000.00	300.00	700.00	30.00%
2801	Departmental Support	1,000.00	0.00	1,000.00	0.00%
2801	Minor Acquisitions	0.00	0.00	0.00	0.00%
Total Expense Fund 2801:		1,000.00	0.00	1,000.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
VIT INTEREST FUND		
2900	01. CASH ON HAND	\$118,325.94
2900	11. UNRESERVED FUND BALANCE	\$118,325.94

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Vehicle Inventory Interest Fund					
2900	Interest	1,000.00	437.19	562.81	43.72%
2900	Reserve	117,000.00	0.00	117,000.00	0.00%
2900	Taxes	0.00	0.00	0.00	0.00%
Total Revenue Fund 2900:		118,000.00	437.19	117,562.81	0.37%
2900	Departmental Support	77,709.00	341.22	77,367.78	0.44%
2900	Minor Acquisitions	7,000.00	0.00	7,000.00	0.00%
2900	Professional Services	20,000.00	0.00	20,000.00	0.00%
2900	Salaries and Benefits	13,291.00	0.00	13,291.00	0.00%
Total Expense Fund 2900:		118,000.00	341.22	117,658.78	0.29%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
BRAZOS COUNTY GRANT FUND		
3000	01. CASH ON HAND	(\$5,353.30)
3000	03. ACCOUNTS RECEIVABLE	\$201,648.90
3000	08. DEFERRED REVENUES	\$68,698.77
3000	11. UNRESERVED FUND BALANCE	\$127,596.83

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Brazos County Grant Fund					
3000	Fees	0.00	1,648.80	-1,648.80	0.00%
3000	Interest	0.00	0.00	0.00	0.00%
3000	Intergovernmental	3,312,096.42	1,548,409.00	1,763,687.42	46.75%
3000	Other	0.00	0.00	0.00	0.00%
3000	Reserve	0.00	0.00	0.00	0.00%
3000	Transfers	378,754.00	14,833.36	363,920.64	3.92%
Total Revenue Fund 3000:		3,690,850.42	1,564,891.16	2,125,959.26	42.40%
3000	Capital Expenditures	822,152.00	47,715.58	774,436.42	5.80%
3000	Community Support	1,000,000.00	1,000,000.00	0.00	100.00%
3000	Contractual Services	96,076.00	48,947.50	47,128.50	50.95%
3000	Departmental Support	78,710.42	5,569.30	73,141.12	7.08%
3000	Minor Acquisitions	38,924.00	3,017.34	35,906.66	7.75%
3000	Professional Services	81,777.00	0.00	81,777.00	0.00%
3000	Repairs and Maintenance	25,560.00	0.00	25,560.00	0.00%
3000	Salaries and Benefits	1,547,651.00	345,917.69	1,201,733.31	22.35%
3000	Transfers	0.00	0.00	0.00	0.00%
Total Expense Fund 3000:		3,690,850.42	1,451,167.41	2,239,683.01	39.32%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
BRAZOS COUNTY SIU		
3202	01. CASH ON HAND	\$357.74
3202	03. ACCOUNTS RECEIVABLE	\$187.36
3202	11. UNRESERVED FUND BALANCE	\$545.10

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Brazos County SIU					
3202	Intergovernmental	0.00	0.00	0.00	0.00%
3202	Other	0.00	545.10	-545.10	0.00%
Total Revenue Fund 3202:		0.00	545.10	-545.10	0.00%
3202	Capital Expenditures	0.00	0.00	0.00	0.00%
3202	Contractual Services	0.00	0.00	0.00	0.00%
3202	Departmental Support	0.00	0.00	0.00	0.00%
3202	Minor Acquisitions	0.00	0.00	0.00	0.00%
3202	Professional Services	0.00	0.00	0.00	0.00%
3202	Repairs and Maintenance	0.00	0.00	0.00	0.00%
3202	Salaries and Benefits	0.00	0.00	0.00	0.00%
Total Expense Fund 3202:		0.00	0.00	0.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
SHERIFF DEPT CRIME FUND		
3300	01. CASH ON HAND	\$364,810.57
3300	06. ACCOUNTS PAYABLE	\$2,987.33
3300	11. UNRESERVED FUND BALANCE	\$361,823.24

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Sheriff's Office Crime Fund					
3300	Interest	1,000.00	256.93	743.07	25.69%
3300	Intergovernmental	0.00	0.00	0.00	0.00%
3300	Other	0.00	151.41	-151.41	0.00%
3300	Reserve	363,175.00	0.00	363,175.00	0.00%
Total Revenue Fund 3300:		364,175.00	408.34	363,766.66	0.11%
3300	Capital Expenditures	0.00	0.00	0.00	0.00%
3300	Contractual Services	37,000.00	0.00	37,000.00	0.00%
3300	Departmental Support	218,508.00	1,349.88	217,158.12	0.62%
3300	Minor Acquisitions	22,800.00	0.00	22,800.00	0.00%
3300	Professional Services	500.00	0.00	500.00	0.00%
3300	Repairs and Maintenance	43,500.00	0.00	43,500.00	0.00%
3300	Salaries and Benefits	41,867.00	0.00	41,867.00	0.00%
Total Expense Fund 3300:		364,175.00	1,349.88	362,825.12	0.37%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
D.A.CRIME FUND		
3400	01. CASH ON HAND	\$57,371.46
3400	11. UNRESERVED FUND BALANCE	\$57,371.46

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
DA Crime Fund					
3400	Fees	7,500.00	3,863.00	3,637.00	51.51%
3400	Interest	0.00	40.87	-40.87	0.00%
3400	Other	0.00	0.00	0.00	0.00%
3400	Reserve	19,925.00	0.00	19,925.00	0.00%
Total Revenue Fund 3400:		27,425.00	3,903.87	23,521.13	14.23%
3400	Contractual Services	0.00	0.00	0.00	0.00%
3400	Departmental Support	10,198.00	0.00	10,198.00	0.00%
3400	Salaries and Benefits	17,227.00	0.00	17,227.00	0.00%
Total Expense Fund 3400:		27,425.00	0.00	27,425.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
PRIMARY ELECTION SERVICES		
3500	01. CASH ON HAND	\$70,981.50
3500	11. UNRESERVED FUND BALANCE	\$70,981.50

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Primary Election Services Fund					
3500	Fees	0.00	40,491.27	-40,491.27	0.00%
3500	Interest	0.00	22.48	-22.48	0.00%
3500	Intergovernmental	0.00	0.00	0.00	0.00%
3500	Reserve	22,000.00	0.00	22,000.00	0.00%
3500	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 3500:		22,000.00	40,513.75	-18,513.75	184.15%
3500	Contractual Services	0.00	0.00	0.00	0.00%
3500	Departmental Support	22,000.00	0.00	22,000.00	0.00%
3500	Election Workers	0.00	0.00	0.00	0.00%
3500	Professional Services	0.00	0.00	0.00	0.00%
Total Expense Fund 3500:		22,000.00	0.00	22,000.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
GEN OBLIGTN DEBT SERV FND		
4100	01. CASH ON HAND	\$7,997,335.85
4100	03. ACCOUNTS RECEIVABLE	\$4,886,321.22
4100	08. DEFERRED REVENUES	\$4,879,821.22
4100	11. UNRESERVED FUND BALANCE	\$8,003,835.85

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
General Obligation Debt Service Fund					
4100	Interest	20,000.00	2,916.31	17,083.69	14.58%
4100	Reserve	500,000.00	0.00	500,000.00	0.00%
4100	Taxes	8,582,000.00	3,918,536.30	4,663,463.70	45.66%
4100	Transfers	896,400.00	7,596.87	888,803.13	0.85%
Total Revenue Fund 4100:		9,998,400.00	3,929,049.48	6,069,350.52	39.30%
4100	Debt Service	9,998,400.00	400.00	9,998,000.00	0.00%
4100	Professional Services	0.00	0.00	0.00	0.00%
4100	Transfers	0.00	0.00	0.00	0.00%
Total Expense Fund 4100:		9,998,400.00	400.00	9,998,000.00	0.00%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
JAIL EXPANSION 2007		
4308	01. CASH ON HAND	\$6,236,399.39
4308	06. ACCOUNTS PAYABLE	\$1,910,573.68
4308	11. UNRESERVED FUND BALANCE	\$4,325,825.71

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
2007 Jail Expansion Fund					
4308	Interest	0.00	4,644.05	-4,644.05	0.00%
4308	Reserve	3,300,000.00	0.00	3,300,000.00	0.00%
4308	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 4308:		3,300,000.00	4,644.05	3,295,355.95	0.14%
4308	Capital Expenditures	3,300,000.00	32,578.00	3,267,422.00	0.99%
4308	Contractual Services	0.00	0.00	0.00	0.00%
4308	DDEA	0.00	0.00	0.00	0.00%
4308	Departmental Support	0.00	0.00	0.00	0.00%
4308	Minor Acquisitions	0.00	0.00	0.00	0.00%
Total Expense Fund 4308:		3,300,000.00	32,578.00	3,267,422.00	0.99%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
EXPO EXPANSION 2008		
4309	01. CASH ON HAND	\$3,060,598.42
4309	06. ACCOUNTS PAYABLE	\$374,355.57
4309	11. UNRESERVED FUND BALANCE	\$2,686,242.85

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Expo Expansion 2008					
4309	Interest	15,000.00	3,460.64	11,539.36	23.07%
4309	Reserve	5,400,000.00	0.00	5,400,000.00	0.00%
4309	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 4309:		5,415,000.00	3,460.64	5,411,539.36	0.06%
4309	Capital Expenditures	4,838,277.95	2,306,536.48	2,531,741.47	47.67%
4309	DDEA	406,710.30	0.00	406,710.30	0.00%
4309	Debt Service	0.00	0.00	0.00	0.00%
4309	Departmental Support	126,912.69	0.00	126,912.69	0.00%
4309	Minor Acquisitions	43,099.06	3,971.01	39,128.05	9.21%
Total Expense Fund 4309:		5,415,000.00	2,310,507.49	3,104,492.51	42.67%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
GEN PERMANENT IMRPOV FUND		
4500	01. CASH ON HAND	\$13,262,546.38
4500	06. ACCOUNTS PAYABLE	\$52,453.23
4500	11. UNRESERVED FUND BALANCE	\$13,210,093.15

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Capital Projects Fund					
4500	Interest	0.00	0.00	0.00	0.00%
4500	Other	0.00	0.00	0.00	0.00%
4500	Reserve	7,000,000.00	0.00	7,000,000.00	0.00%
4500	Transfers	7,263,814.00	7,263,814.00	0.00	100.00%
Total Revenue Fund 4500:		14,263,814.00	7,263,814.00	7,000,000.00	50.92%
4500	Capital Expenditures	13,822,921.55	891,373.17	12,931,548.38	6.45%
4500	Contractual Services	37,960.00	0.00	37,960.00	0.00%
4500	DDEA	129,230.45	0.00	129,230.45	0.00%
4500	Departmental Support	151,122.00	16,184.00	134,938.00	10.71%
4500	Minor Acquisitions	7,683.00	7,683.00	0.00	100.00%
4500	Repairs and Maintenance	114,897.00	9,250.00	105,647.00	8.05%
Total Expense Fund 4500:		14,263,814.00	924,490.17	13,339,323.83	6.48%

Brazos County, Texas
Balance Sheet at December 2011
Unaudited

Fund	Group Title	Balance
HEALTH & LIFE INSUR FUND		
5000	01. CASH ON HAND	\$2,139,235.20
5000	06. ACCOUNTS PAYABLE	\$463,822.34
5000	08. DEFERRED REVENUES	\$498.00
5000	11. UNRESERVED FUND BALANCE	\$1,674,914.86

December 2011
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Health & Life Insurance Fund					
5000	Interest	8,500.00	1,653.99	6,846.01	19.46%
5000	Other	6,575,250.00	1,959,209.02	4,616,040.98	29.80%
5000	Reserve	1,200,000.00	0.00	1,200,000.00	0.00%
5000	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 5000:		7,783,750.00	1,960,863.01	5,822,886.99	25.19%
5000	Contractual Services	7,735,750.00	1,740,686.46	5,995,063.54	22.50%
5000	Professional Services	48,000.00	7,887.09	40,112.91	16.43%
Total Expense Fund 5000:		7,783,750.00	1,748,573.55	6,035,176.45	22.46%

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

Exhibit 1

SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE

September 30, 2011

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
2002 Series, Issued For: Electronic voting equipment, Information technology, Vehicles, Right-of-Way	3.0/3.0/2.8/3.2/3.45/ 3.6/3.7/3.85/3.85 3/01 and 9/1	10/15/2002	9/1/2013	2,995,000
2003 Series, Issued For: Real Estate Acquisition, Vehicles R &B Equipment, Communication Conversion	2.5/2.55/2.65/2.75/3.125/ 3.375/3.625/3.75/3.9/4.0/ 4.2/4.3/4.375/4.45/4.5/4.55 3/01 and 9/01	11/15/2003	9/1/2023	10,000,000
2004 Series, Issued For: Real Estate Acquisition, R &B Equipment, Building Improvements Right of Way Acquisition	2.6/4.0/3.75/3.8/3.9/ 4.0/4.2/4.25/4.3/4.4/ 4.5/4.55 3/01 and 9/1	8/15/2004	9/1/2024	5,000,000
2005 Series, Issued For: Buildings, Building Renovations, Capital Roads, Equipment, and Right-of-Way Acquisition	3.25/3.75/3.75/3.75/3.5/ 3.5/3.625/3.75/3.75/3.75 3/01 and 9/1	9/1/2005	9/1/2015	2,750,000
2009 Series, Issued For: Exposition Center Expansion Costs of issuance of Certificates	4.350/4.45/4.50/4.60 3/01 and 09/01	10/15/2009	9/1/2034	12,000,000
General Obligation Bond 2001 Series, Issued For: Exposition Center	6.5/6.5/6.5/5.0/4.3/4.4/ 4.5/4.6/4.6/4.65/4.7/ 4.75/4.8/4.9/4.9/4.9 3/01 and 9/1	12/1/2001	3/30/2021	8,000,000
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/ 4.0/4.125/4.125/4.25/4.2 4.375/4.375/4.375 3/01 and 9/1	9/1/2005	9/1/2025	10,500,000
Limited Tax Refunding Bonds, Series 2005, Issued for : 1996 Series, Issued For: Road and Bridge New Construction and Right-Of-Way Acquisition	4.0 3/1 and 9/1	12/1/2005	9/1/2016	6,005,000
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 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
Total Long Term Debt				<u>\$ 119,615,000</u>

Note:

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

Debt Outstanding			Debt Service Requirements For Fiscal Year 2010-2011		
Principal	Interest	Totals	Principal	Interest	Totals
585,000	44,754	629,754	195,000	22,230	217,230
7,270,000	2,350,082	9,620,082	445,000	299,326	744,326
4,185,000	1,468,814	5,653,814	220,000	173,932	393,932
1,485,000	169,402	1,654,402	280,000	54,632	334,632
11,650,000	6,677,524	18,327,524	350,000	468,860	818,860
1,305,000	90,819	1,395,819	415,000	49,636	464,636
9,280,000	3,411,128	12,691,128	475,000	389,694	864,694
4,050,000	507,600	4,557,600	600,000	150,000	750,000
7,325,000	1,394,875	8,719,875	1,215,000	246,225	1,461,225
54,360,000	26,802,396	81,162,396	840,000	2,310,718	3,150,718
<u>\$ 101,495,000</u>	<u>\$ 42,917,394</u>	<u>\$ 144,412,394</u>	<u>\$ 5,035,000</u>	<u>\$ 4,165,253</u>	<u>\$ 9,200,253</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, 2010**

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Requirements</u>
2010 - 11	5,035,000	4,165,253	9,200,253
2011 - 12	5,675,000	3,982,153	9,657,153
2012 - 13	5,870,000	3,794,422	9,664,422
2013 - 14	5,540,000	3,589,650	9,129,650
2014 - 15	5,795,000	3,387,938	9,182,938
2015 - 16	5,690,000	3,169,648	8,859,648
2016 - 17	5,145,000	2,967,124	8,112,124
2017 - 34	62,745,000	17,861,206	80,606,206
	<u>\$ 101,495,000</u>	<u>\$ 42,917,394</u>	<u>\$ 144,412,394</u>

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2010

Fiscal Year	Certificat of Obligation Principal					General Obligation Principal		Limited Tax Refunding Bonds Principal			Total
	2002 Issue	2003 Issue	2004 Issue	2005 Issue	2009 Issue	2001 Issue	2005 Issue	2005 Series	2008 Issue	2009 Issue	
2010 - 11	195,000	445,000	220,000	280,000	350,000	415,000	475,000	600,000	840,000	1,215,000	5,035,000
2011 - 12	195,000	460,000	230,000	285,000	360,000	435,000	490,000	630,000	1,325,000	1,265,000	5,675,000
2012 - 13	195,000	475,000	240,000	295,000	375,000	455,000	505,000	655,000	2,300,000	375,000	5,870,000
2013 - 14	-	490,000	250,000	305,000	400,000	-	525,000	690,000	2,400,000	480,000	5,540,000
2014 - 15	-	510,000	260,000	320,000	425,000	-	545,000	720,000	2,510,000	505,000	5,795,000
2015 - 16	-	530,000	275,000	-	425,000	-	565,000	755,000	2,620,000	520,000	5,690,000
2016 - 17	-	550,000	285,000	-	445,000	-	585,000	-	2,740,000	540,000	5,145,000
2017 - 21	-	3,810,000	2,425,000	-	8,870,000	-	5,590,000	-	39,625,000	2,425,000	62,745,000
	<u>\$ 585,000</u>	<u>\$ 7,270,000</u>	<u>\$ 4,185,000</u>	<u>\$ 1,485,000</u>	<u>\$ 11,650,000</u>	<u>\$ 1,305,000</u>	<u>\$ 9,280,000</u>	<u>\$ 4,050,000</u>	<u>\$ 54,360,000</u>	<u>\$ 7,325,000</u>	<u>\$ 101,495,000</u>

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2009

Certificate of Obligation Interest				General Obligation Interest			Limited Tax Refund Bond Interest			Total
2002 Issue	2003 Issue	2004 Issue	2005 Issue	2009 Issue	2001 Issue	2005 Issue	2005 Issue	2008 Issue	2009 Issue	
22,230	299,326	173,932	54,632	468,860	49,636	389,694	150,000	2,310,718	246,225	4,165,253
15,016	284,308	165,132	44,832	458,360	30,718	365,944	125,400	2,283,418	209,025	3,982,153
7,508	267,632	155,932	34,500	447,560	10,465	346,344	99,700	2,240,356	184,425	3,794,422
-	249,820	146,332	23,438	436,310	-	326,144	72,800	2,165,606	169,200	3,589,650
-	231,446	136,332	12,000	424,310	-	305,144	44,600	2,084,606	149,500	3,387,938
-	211,556	126,582	-	407,310	-	283,344	15,100	1,996,756	129,000	3,169,648
-	190,356	116,132	-	390,310	-	260,744	-	1,901,782	107,800	2,967,124
-	615,638	448,440	-	3,644,504	-	1,133,770	-	11,819,154	199,700	17,861,206
-	<u>\$ 44,754</u>	<u>\$ 1,468,814</u>	<u>\$ 169,402</u>	<u>\$ 6,677,524</u>	<u>\$ 90,819</u>	<u>\$ 3,411,128</u>	<u>\$ 507,600</u>	<u>\$ 26,802,396</u>	<u>\$ 1,394,875</u>	<u>\$ 42,917,394</u>

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

Year Ended September 30,	Revenues	Expenditures	Reserved Fund Balance	Tax Rates**
2001	1,943,586	1,833,627	2,312,101	3.64
2002	1,951,620	2,302,411	1,961,310	3.43
2003	2,519,076	2,867,509	1,612,877	4.23
2004	3,467,053	3,456,188	1,623,742	5.11
2005	4,435,858	4,177,895	1,881,705	6.32
2006	11,423,092	10,917,768	2,387,029	7.01
2007	5,351,133	4,829,535	2,908,627	6.20
2008	6,060,450	6,137,699	2,831,378	6.20
2009	8,237,284	7,639,774	3,428,888	8.13
2010	10,035,432	9,389,134	4,075,186	8.34
2011*	9,061,400	9,027,933	4,108,653	8.44

* Anticipated for fiscal year ending September 30, 2010

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

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

MONTH	2010/2011		2009/2010	2008/2009	2007/2008	2006/2007	2005/2006
	Actual	Estimated	Actual	Actual	Actual	Actual	Actual
OCTOBER	\$ 831,472	\$ 1,000,000	\$ 1,001,403	\$ 1,091,831	\$ 1,003,801	\$ 913,046	\$ 856,573
NOVEMBER	\$ 874,948	\$ 800,000	\$ 799,992	\$ 958,454	\$ 886,704	763,678	740,080
DECEMBER	\$ 887,768	\$ 800,000	\$ 808,004	\$ 902,697	\$ 835,973	777,629	745,579
JANUARY	\$ 1,220,180	\$ 1,100,000	\$ 1,137,866	\$ 1,185,659	\$ 1,206,222	1,057,804	1,048,515
FEBRUARY	\$ 900,000 *	\$ 900,000	\$ 918,322	\$ 938,048	\$ 866,176	806,447	756,377
MARCH	\$ 800,000 *	\$ 800,000	\$ 883,043	\$ 816,547	\$ 797,448	765,286	704,138
APRIL	\$ 1,000,000 *	\$ 1,000,000	\$ 1,040,809	\$ 1,012,516	\$ 992,722	1,006,718	878,354
MAY	\$ 850,000 *	\$ 850,000	\$ 873,179	\$ 825,217	\$ 921,351	811,820	762,779
JUNE	\$ 800,000 *	\$ 800,000	\$ 836,385	\$ 821,651	\$ 898,082	789,499	789,516
JULY	\$ 900,000 *	\$ 900,000	\$ 1,044,178	\$ 983,581	\$ 1,018,130	956,458	968,661
AUGUST	\$ 800,000 *	\$ 800,000	\$ 831,472	\$ 802,583	\$ 936,612	806,586	819,042
SEPTEMBER	\$ 800,000 *	\$ 800,000	\$ 1,001,338	\$ 887,034	\$ 1,032,485	974,712	887,435
TOTALS	\$ 10,664,368	\$ 10,550,000	\$ 11,175,994	\$ 11,225,817	\$ 11,395,704	\$ 10,429,682	\$ 9,957,049
INCREASE (DECREASE) FROM PREVIOUS YEAR	\$ (511,625)	\$ (625,994)	\$ (49,823)	\$ (169,887)	\$ 966,022	\$ 472,633	\$ 1,015,003
% INCREASE	-4.58%	-5.60%	-0.44%	-1.49%	9.26%	4.75%	11.35%

*=estimate

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

MONTH	2010		2009	2008	Actual		2005
	Actual	Estimated			2007	2006	
JANUARY	\$ 1,137,866	\$ 1,150,000	\$ 1,185,659	\$ 1,206,222	\$ 1,057,804	\$ 1,048,515	\$ 978,395
FEBRUARY	918,322	\$ 900,000	938,048	866,176	806,447	756,377	670,029
MARCH	883,043	\$ 800,000	816,547	797,448	765,286	763,678	1,206,515
APRIL	1,040,809	\$ 975,000	1,012,516	992,722	1,006,718	878,354	832,725
MAY	873,179	\$ 800,000	825,217	921,351	811,820	762,779	705,406
JUNE	836,384	\$ 800,000	821,651	898,082	789,499	786,516	686,904
JULY	1,044,178	\$ 925,000	983,581	1,018,130	956,458	968,661	811,668
AUGUST	831,472	\$ 800,000	802,583	936,612	806,586	819,042	674,653
SEPTEMBER	1,001,338	\$ 950,000	887,034	1,032,849	974,712	887,435	821,631
OCTOBER	831,472	\$ 1,000,000	1,001,403	1,091,831	1,003,801	913,046	856,573
NOVEMBER	874,948	\$ 900,000	799,992	958,454	886,704	763,678	740,080
DECEMBER	887,768	\$ 875,000	808,004	902,697	835,973	777,629	745,579
TOTALS	\$ 11,160,781	\$ 10,875,000	\$ 10,882,235	\$ 11,622,572	\$ 10,701,808	\$ 10,125,710	\$ 9,730,157
INCREASE (DECREASE) FROM PREVIOUS YEAR	\$ 278,545	\$ (7,235)	\$ (740,336)	\$ 920,764	\$ 576,098	\$ 395,553	\$ 1,136,436
% INCREASE - DECREASE	2.56%	-0.07%	-6.37%	8.60%	5.69%	4.07%	13.22%

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

MONTH	2010/2011			2009/2010			2008/2009		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
OCTOBER	831,472	1,026,982	1,292,607	1,001,403	1,133,623	1,703,207	1,091,831	1,318,743	1,766,899
NOVEMBER	874,948	1,056,544	1,403,538	799,992	931,557	1,336,636	958,454	1,176,232	1,495,132
DECEMBER	887,768	1,037,591	1,471,563	808,004	902,315	1,379,591	902,697	1,086,276	1,456,611
JANUARY				1,137,866	1,267,522	1,972,249	1,185,659	1,377,638	2,031,469
FEBRUARY				918,322	1,140,434	1,442,551	938,048	1,107,539	1,528,701
MARCH				883,043	1,252,026	1,231,766	816,547	968,849	1,285,593
APRIL				1,040,809	1,327,728	1,693,235	1,012,516	1,210,335	1,715,430
MAY				873,179	1,080,728	1,379,402	825,217	984,319	1,376,008
JUNE				836,385	1,063,413	1,289,241	821,651	1,008,758	1,305,387
JULY				1,044,178	1,284,419	1,642,277	983,581	1,202,224	1,560,769
AUGUST				831,472	1,026,982	1,292,607	802,583	972,026	1,219,325
SEPTEMBER				1,001,338	1,135,997	1,657,197	887,034	980,045	1,501,096
TOTALS	\$ 2,594,189	\$ 3,121,117	\$ 4,167,707	\$ 11,175,994	\$ 13,546,743	\$ 18,019,958	\$ 11,225,817	\$ 13,392,983	\$ 18,242,420
INCREASE (DECREASE) OVER PREVIOUS YEAR	\$ (15,211)	\$ 153,621	\$ (251,726)	\$ (49,823)	\$ 153,760	\$ (222,462)	\$ (170,251)	\$ (125,887)	\$ (466,903)
% INCREASE -DECREASE	-0.58%	5.18%	-5.70%	-0.44%	1.15%	-1.22%	-1.49%	-0.93%	-2.50%

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

MONTH	2010			2009			2008		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
JANUARY	1,137,866	1,267,522	1,972,249	1,185,659	1,377,638	2,031,469	1,206,222	1,441,483	2,023,987
FEBRUARY	918,322	1,140,434	1,442,551	938,048	1,107,539	1,528,701	866,176	1,008,830	1,436,504
MARCH	883,043	1,252,026	1,231,766	816,547	968,849	1,285,593	797,448	910,130	1,317,300
APRIL	1,040,809	1,327,728	1,693,235	1,012,516	1,210,335	1,715,430	992,722	1,273,330	1,603,944
MAY	873,179	1,080,728	1,379,402	825,217	984,319	1,376,008	921,351	1,110,990	1,490,592
JUNE	836,385	1,063,413	1,289,241	821,651	1,008,758	1,305,387	898,082	1,060,685	1,458,350
JULY	1,044,178	1,284,419	1,642,277	983,581	1,202,224	1,560,769	1,018,130	1,243,781	1,648,258
AUGUST	831,472	1,026,982	1,292,607	802,583	972,026	1,219,325	936,612	1,157,786	1,447,471
SEPTEMBER	1,001,338	1,135,997	1,657,197	887,034	980,045	1,501,096	1,032,849	1,119,887	1,770,028
OCTOBER	831,472	1,026,982	1,292,607	1,001,403	1,133,623	1,703,207	1,091,831	1,318,743	1,766,899
NOVEMBER	874,948	1,056,544	1,403,538	799,992	931,557	1,336,636	958,454	1,176,232	1,495,132
DECEMBER	887,768	1,037,591	1,471,563	808,004	902,315	1,379,591	902,697	1,086,276	1,456,611
TOTALS	\$ 11,160,782	\$ 13,700,365	\$ 17,768,233	\$ 10,882,235	\$ 12,779,227	\$ 17,943,211	\$ 11,622,572	\$ 13,908,154	\$ 18,915,077
INCREASE (DECREASE) OVER PREVIOUS YEAR	\$ 278,546	\$ 921,138	\$ (174,978)	\$ (740,337)	\$ (1,128,926)	\$ (971,866)	\$ 920,766	\$ 1,079,191	\$ 1,307,742
% INCREASE	2.56%	7.21%	-0.98%	-6.37%	-8.12%	-5.14%	8.60%	8.41%	7.43%