

**BRAZOS COUNTY, TEXAS
MONTHLY FINANCIAL REPORT**



Presented By: County Auditor

For the Fourth Month Ended January 31, 2012

BRAZOS COUNTY, TEXAS
Financial Report
For the Fourth Month Ended January 31, 2012

UNAUDITED

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Brazos County Courthouse**

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March 7, 2012

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 Statements of Cash Receipts and Disbursements and Balance Sheet of the various funds in and for Brazos County, for the fourth month ended January 31, 2012.

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 fourth month ended January 31, 2012. 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 January 31, 2012, 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 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 January 31, 2012, 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 January 31, 2012, on a modified accrual basis of accounting. The report is not intended to be 100% accurate because of the decentralized collection and payment system the County employs. For comparison purposes the County is currently four months through the 2011-2012 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 33% 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 January 31st Commissioners Court meeting and the pay period ending January 20, 2012. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report if it appears that December 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 11-12 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 33%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 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, 2012

Fund Balance at October 1, 2011	\$	23,162,093
Reserved Balances as of October 1, 2011:		
For Prepaid Expenditures		219,665
For Inventories		841,698
For Justice System		70,560
For Juvenile Services		351,847
For Health Endowment Fund		208,122
For Booneville Cemetery		6,414
For Incentives for Research Valley		258,653
For Indigent Health Care		904,141
Total Reserved Fund Balance		2,861,100
Restricted Balances:		
For Operations and Emergency		9,000,000
Total Restricted Balances		9,000,000
Unreserved, Unrestricted Fund Balance	\$	11,300,993
For The Year Ending September 30, 2012:		
Anticipated Revenues		67,745,115
Anticipated Expenditures		(74,304,921)
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2012)	\$	4,741,187

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 January 2012
Unaudited

Fund	Group Title	Balance
GENERAL FUND		
0100	01 A. INVESTMENTS	\$2,346,750.23
0100	01. CASH ON HAND	\$39,915,127.80
0100	02. RESTRICTED CASH	\$1,998,676.31
0100	03. ACCOUNTS RECEIVABLE	\$28,397,691.06
0100	05. INVENTORY	\$797,019.90
0100	06. ACCOUNTS PAYABLE	\$1,902,890.89
0100	08. DEFERRED REVENUES	\$28,588,416.15
0100	09. DUE TO OTHER FUNDS	\$49,369.51
0100	10. RESERVE FUND BALANCE	\$1,622,251.78
0100	11. UNRESERVED FUND BALANCE	\$41,292,336.97

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
General Fund					
0100	Fees	9,820,834.00	3,129,459.17	6,691,374.83	31.87%
0100	Interest	158,000.00	29,043.41	128,956.59	18.38%
0100	Intergovernmental	816,467.00	555,619.67	260,847.33	68.05%
0100	Other	515,750.00	138,940.97	376,809.03	26.94%
0100	Reserve	6,559,806.00	0.00	6,559,806.00	0.00%
0100	Taxes	56,365,000.00	36,368,986.21	19,996,013.79	64.52%
0100	Transfers	5,800.00	5,800.00	0.00	100.00%
Total Revenue Fund 0100:		74,241,657.00	40,227,849.43	34,013,807.57	54.19%
0100	Capital Expenditures	3,688,152.52	163,992.85	3,524,159.67	4.45%
0100	Community Support	4,577,698.00	1,612,061.31	2,965,636.69	35.22%
0100	Contractual Services	2,638,781.17	1,050,385.26	1,588,395.91	39.81%
0100	DDEA	275,242.58	0.00	275,242.58	0.00%
0100	Departmental Support	8,851,541.93	1,637,099.24	7,214,442.69	18.50%
0100	Election Workers	87,580.00	70,171.31	17,408.69	80.12%
0100	Minor Acquisitions	333,741.44	84,221.36	249,520.08	25.24%
0100	Professional Services	4,905,823.00	893,151.61	4,012,671.39	18.21%
0100	Repairs and Maintenance	4,789,352.25	813,160.56	3,976,191.69	16.98%
0100	Salaries and Benefits	42,139,605.00	12,548,617.30	29,590,987.70	29.78%
0100	Transfers	1,954,139.11	1,394,372.97	559,766.14	71.35%
Total Expense Fund 0100:		74,241,657.00	20,267,233.77	53,974,423.23	27.30%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
CO HEALTH ENDOWMENT FUND		
0200	01. CASH ON HAND	\$198,304.84
0200	11. UNRESERVED FUND BALANCE	\$198,304.84

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
CO Health Endowment Fund					
0200	Interest	500.00	182.47	317.53	36.49%
0200	Intergovernmental	75,000.00	0.00	75,000.00	0.00%
0200	Other	0.00	0.00	0.00	0.00%
0200	Reserve	0.00	0.00	0.00	0.00%
Total Revenue Fund 0200:		75,500.00	182.47	75,317.53	0.24%
0200	Community Support	75,500.00	10,000.00	65,500.00	13.25%
0200	Transfers	0.00	0.00	0.00	0.00%
Total Expense Fund 0200:		75,500.00	10,000.00	65,500.00	13.25%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
HOTEL OCCUPANCY TAX		
1100	01. CASH ON HAND	\$780,406.08
1100	03. ACCOUNTS RECEIVABLE	\$1,795.80
1100	10. RESERVE FUND BALANCE	\$672,015.37
1100	11. UNRESERVED FUND BALANCE	\$110,186.51

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Hotel Occupancy Tax Fund					
1100	Interest	3,500.00	741.42	2,758.58	21.18%
1100	Reserve	153,000.00	0.00	153,000.00	0.00%
1100	Taxes	975,000.00	244,461.74	730,538.26	25.07%
Total Revenue Fund 1100:		1,131,500.00	245,203.16	886,296.84	21.67%
1100	Capital Expenditures	0.00	0.00	0.00	0.00%
1100	Community Support	75,000.00	40,000.00	35,000.00	53.33%
1100	Contractual Services	9,000.00	1,350.16	7,649.84	15.00%
1100	Departmental Support	84,892.00	27,476.60	57,415.40	32.37%
1100	Minor Acquisitions	2,000.00	1,678.62	321.38	83.93%
1100	Professional Services	18,000.00	0.00	18,000.00	0.00%
1100	Repairs and Maintenance	11,300.00	3,264.85	8,035.15	28.89%
1100	Salaries and Benefits	323,133.00	93,098.02	230,034.98	28.81%
1100	Transfers	608,175.00	102,844.15	505,330.85	16.91%
Total Expense Fund 1100:		1,131,500.00	269,712.40	861,787.60	23.84%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
STATE LATERAL ROAD FUND		
1200	01. CASH ON HAND	\$84,685.92
1200	11. UNRESERVED FUND BALANCE	\$84,685.92

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
State Lateral Road Fund					
1200	Interest	0.00	75.36	-75.36	0.00%
1200	Intergovernmental	28,000.00	28,057.28	-57.28	100.20%
1200	Reserve	56,000.00	0.00	56,000.00	0.00%
Total Revenue Fund 1200:		84,000.00	28,132.64	55,867.36	33.49%
1200	Repairs and Maintenance	84,000.00	0.00	84,000.00	0.00%
Total Expense Fund 1200:		84,000.00	0.00	84,000.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
UNCLAIMED PROPERTY FUND		
1300	01. CASH ON HAND	\$332,016.98
1300	06. ACCOUNTS PAYABLE	\$279,136.91
1300	11. UNRESERVED FUND BALANCE	\$52,880.07

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Unclaimed Property Fund					
1300	Interest	1,000.00	295.14	704.86	29.51%
1300	Reserve	50,000.00	0.00	50,000.00	0.00%
Total Revenue Fund 1300:		51,000.00	295.14	50,704.86	0.58%
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 January 2012
Unaudited

Fund	Group Title	Balance
LAW LIBRARY		
1500	01. CASH ON HAND	\$303,930.14
1500	11. UNRESERVED FUND BALANCE	\$303,930.14

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Law Library Fund					
1500	Fees	48,000.00	16,733.00	31,267.00	34.86%
1500	Interest	1,200.00	273.88	926.12	22.82%
1500	Other	0.00	0.00	0.00	0.00%
1500	Reserve	125,800.00	0.00	125,800.00	0.00%
Total Revenue Fund 1500:		175,000.00	17,006.88	157,993.12	9.72%
1500	Capital Expenditures	0.00	0.00	0.00	0.00%
1500	Contractual Services	20,000.00	4,800.00	15,200.00	24.00%
1500	Departmental Support	100,000.00	13,400.63	86,599.37	13.40%
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	18,200.63	156,799.37	10.40%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
ALTERNATIVE DISPUTE RESOL		
1700	01. CASH ON HAND	\$3,180.00
1700	11. UNRESERVED FUND BALANCE	\$3,180.00

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Alternative Dispute Resolution Fund					
1700	Fees	45,000.00	12,540.00	32,460.00	27.87%
1700	Transfers	7,500.00	0.00	7,500.00	0.00%
Total Revenue Fund 1700:		52,500.00	12,540.00	39,960.00	23.89%
1700	Community Support	52,500.00	9,360.00	43,140.00	17.83%
Total Expense Fund 1700:		52,500.00	9,360.00	43,140.00	17.83%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
LAW ENFORCEMENT EDUCATION		
1800	01. CASH ON HAND	\$9,137.40
1800	11. UNRESERVED FUND BALANCE	\$9,137.40

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
LEOSE CPE Fund					
1800	Intergovernmental	0.00	0.00	0.00	0.00%
1800	Reserve	8,372.62	0.00	8,372.62	0.00%
Total Revenue Fund 1800:		8,372.62	0.00	8,372.62	0.00%
1800	Departmental Support	8,372.62	-1,913.78	10,286.40	-22.86-
Total Expense Fund 1800:		8,372.62	-1,913.78	10,286.40	-22.86-

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
COUNTY RECORDS MGMT FUND		
1900	01. CASH ON HAND	\$183,552.55
1900	10. RESERVE FUND BALANCE	\$45,422.86
1900	11. UNRESERVED FUND BALANCE	\$138,129.69

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
County Records Mgmt Fund					
1900	Fees	100,000.00	28,692.85	71,307.15	28.69%
1900	Interest	500.00	162.44	337.56	32.49%
1900	Reserve	98,500.00	0.00	98,500.00	0.00%
1900	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 1900:		199,000.00	28,855.29	170,144.71	14.50%
1900	Capital Expenditures	69,440.00	0.00	69,440.00	0.00%
1900	Contractual Services	2,300.00	225.00	2,075.00	9.78%
1900	Departmental Support	3,300.00	506.47	2,793.53	15.35%
1900	Minor Acquisitions	28,560.00	865.00	27,695.00	3.03%
1900	Professional Services	18,186.00	0.00	18,186.00	0.00%
1900	Salaries and Benefits	77,214.00	23,834.23	53,379.77	30.87%
Total Expense Fund 1900:		199,000.00	25,430.70	173,569.30	12.78%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
COUNTY CLERK MGMT FUND		
2000	01. CASH ON HAND	\$464,573.00
2000	11. UNRESERVED FUND BALANCE	\$464,573.00

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
County Clerk Records Mgmt Fund					
2000	Fees	150,000.00	46,136.78	103,863.22	30.76%
2000	Interest	2,000.00	418.40	1,581.60	20.92%
2000	Reserve	88,616.00	0.00	88,616.00	0.00%
Total Revenue Fund 2000:		240,616.00	46,555.18	194,060.82	19.35%
2000	Capital Expenditures	0.00	0.00	0.00	0.00%
2000	Contractual Services	78,500.00	19,008.35	59,491.65	24.21%
2000	Departmental Support	54,500.00	910.50	53,589.50	1.67%
2000	Minor Acquisitions	2,000.00	0.00	2,000.00	0.00%
2000	Professional Services	0.00	0.00	0.00	0.00%
2000	Repairs and Maintenance	500.00	0.00	500.00	0.00%
2000	Salaries and Benefits	105,116.00	32,737.46	72,378.54	31.14%
Total Expense Fund 2000:		240,616.00	52,656.31	187,959.69	21.88%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
COUNTY CLK ARCHIVAL FUND		
2001	01. CASH ON HAND	\$119,763.36
2001	11. UNRESERVED FUND BALANCE	\$119,763.36

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
County Clk Archival Fund					
2001	Fees	140,000.00	44,800.00	95,200.00	32.00%
2001	Interest	300.00	106.00	194.00	35.33%
2001	Reserve	19,700.00	0.00	19,700.00	0.00%
Total Revenue Fund 2001:		160,000.00	44,906.00	115,094.00	28.07%
2001	Professional Services	160,000.00	38,060.00	121,940.00	23.79%
Total Expense Fund 2001:		160,000.00	38,060.00	121,940.00	23.79%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
COURTHOUSE SECURITY		
2200	01. CASH ON HAND	\$156,568.12
2200	11. UNRESERVED FUND BALANCE	\$156,568.12

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Courthouse Security Fund					
2200	Fees	90,000.00	24,701.07	65,298.93	27.45%
2200	Interest	500.00	177.49	322.51	35.50%
2200	Reserve	27,000.00	0.00	27,000.00	0.00%
2200	Transfers	216,968.00	216,968.00	0.00	100.00%
Total Revenue Fund 2200:		334,468.00	241,846.56	92,621.44	72.31%
2200	Departmental Support	4,643.00	1,132.68	3,510.32	24.40%
2200	Minor Acquisitions	0.00	0.00	0.00	0.00%
2200	Repairs and Maintenance	4,400.00	0.00	4,400.00	0.00%
2200	Salaries and Benefits	325,425.00	100,870.98	224,554.02	31.00%
Total Expense Fund 2200:		334,468.00	102,003.66	232,464.34	30.50%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
JUSTICE CT SECURITY FUND		
2201	01. CASH ON HAND	\$30,014.72
2201	10. RESERVE FUND BALANCE	\$27,076.83
2201	11. UNRESERVED FUND BALANCE	\$2,937.89

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Justice Court Security Fund					
2201	Fees	12,200.00	2,912.47	9,287.53	23.87%
2201	Interest	100.00	25.42	74.58	25.42%
2201	Reserve	27,000.00	0.00	27,000.00	0.00%
Total Revenue Fund 2201:		39,300.00	2,937.89	36,362.11	7.48%
2201	Capital Expenditures	34,300.00	0.00	34,300.00	0.00%
2201	Contractual Services	4,812.00	0.00	4,812.00	0.00%
2201	Professional Services	0.00	0.00	0.00	0.00%
2201	Repairs and Maintenance	188.00	0.00	188.00	0.00%
Total Expense Fund 2201:		39,300.00	0.00	39,300.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
DIST CLK MANAGEMENT FUND		
2300	01. CASH ON HAND	\$112,624.92
2300	11. UNRESERVED FUND BALANCE	\$112,624.92

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
District Clerk Mgmt Fund					
2300	Fees	15,000.00	5,542.33	9,457.67	36.95%
2300	Interest	200.00	97.71	102.29	48.86%
2300	Reserve	90,100.00	0.00	90,100.00	0.00%
Total Revenue Fund 2300:		105,300.00	5,640.04	99,659.96	5.36%
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 January 2012
Unaudited

Fund	Group Title	Balance
DIST CLK ARCHIVAL FUND		
2301	01. CASH ON HAND	\$10,910.52
2301	11. UNRESERVED FUND BALANCE	\$10,910.52

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
District Clk Archival Fund					
2301	Fees	4,500.00	2,015.00	2,485.00	44.78%
2301	Interest	0.00	8.78	-8.78	0.00%
2301	Reserve	3,300.00	0.00	3,300.00	0.00%
Total Revenue Fund 2301:		7,800.00	2,023.78	5,776.22	25.95%
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 January 2012
Unaudited

Fund	Group Title	Balance
JP TECHNOLOGY FUND		
2400	01. CASH ON HAND	\$159,606.17
2400	10. RESERVE FUND BALANCE	\$155,065.19
2400	11. UNRESERVED FUND BALANCE	\$4,540.98

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
JP Technology Fund					
2400	Fees	48,500.00	11,756.49	36,743.51	24.24%
2400	Interest	500.00	140.52	359.48	28.10%
2400	Reserve	110,000.00	0.00	110,000.00	0.00%
Total Revenue Fund 2400:		159,000.00	11,897.01	147,102.99	7.48%
2400	Capital Expenditures	50,000.00	0.00	50,000.00	0.00%
2400	Contractual Services	23,440.00	0.00	23,440.00	0.00%
2400	Departmental Support	54,420.00	2,276.93	52,143.07	4.18%
2400	Minor Acquisitions	26,090.00	5,079.10	21,010.90	19.47%
2400	Repairs and Maintenance	0.00	0.00	0.00	0.00%
2400	Salaries and Benefits	5,050.00	0.00	5,050.00	0.00%
Total Expense Fund 2400:		159,000.00	7,356.03	151,643.97	4.63%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
CO & DIST CT TECHNOLOGY F		
2401	01. CASH ON HAND	\$9,715.66
2401	11. UNRESERVED FUND BALANCE	\$9,715.66

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
2401	Fees	4,500.00	1,987.72	2,512.28	44.17%
2401	Interest	0.00	7.71	-7.71	0.00%
2401	Reserve	7,300.00	0.00	7,300.00	0.00%
Total Revenue Fund 2401:		11,800.00	1,995.43	9,804.57	16.91%
2401	Minor Acquisitions	11,800.00	0.00	11,800.00	0.00%
Total Expense Fund 2401:		11,800.00	0.00	11,800.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
FORFEITURE FUND		
2500	01. CASH ON HAND	\$38,873.71
2500	10. RESERVE FUND BALANCE	\$37,000.05
2500	11. UNRESERVED FUND BALANCE	\$1,873.66

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Forfeiture Fund					
2500	Fees	0.00	1,839.20	-1,839.20	0.00%
2500	Interest	0.00	34.46	-34.46	0.00%
2500	Reserve	23,206.00	0.00	23,206.00	0.00%
Total Revenue Fund 2500:		23,206.00	1,873.66	21,332.34	8.07%
2500	Capital Expenditures	0.00	0.00	0.00	0.00%
2500	Departmental Support	0.00	0.00	0.00	0.00%
2500	Minor Acquisitions	20,181.00	0.00	20,181.00	0.00%
2500	Repairs and Maintenance	3,025.00	0.00	3,025.00	0.00%
Total Expense Fund 2500:		23,206.00	0.00	23,206.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
D.A.HOT CHECK COLLECTION		
2600	01. CASH ON HAND	\$3,688.41
2600	11. UNRESERVED FUND BALANCE	\$3,688.41

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
DA Hot Check Coll. Fund					
2600	Interest	0.00	3.28	-3.28	0.00%
2600	Other	500.00	7.80	492.20	1.56%
2600	Reserve	3,500.00	0.00	3,500.00	0.00%
Total Revenue Fund 2600:		4,000.00	11.08	3,988.92	0.28%
2600	Departmental Support	4,000.00	0.00	4,000.00	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:		4,000.00	0.00	4,000.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
BAIL BOND BOARD FEES		
2700	01. CASH ON HAND	\$80,466.98
2700	11. UNRESERVED FUND BALANCE	\$80,466.98

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Bail Bond Board Fund					
2700	Interest	300.00	71.15	228.85	23.72%
2700	Other	1,500.00	1,000.00	500.00	66.67%
2700	Reserve	75,600.00	0.00	75,600.00	0.00%
Total Revenue Fund 2700:		77,400.00	1,071.15	76,328.85	1.38%
2700	Departmental Support	72,798.00	0.00	72,798.00	0.00%
2700	Salaries and Benefits	4,602.00	0.00	4,602.00	0.00%
Total Expense Fund 2700:		77,400.00	0.00	77,400.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
VOTER REGISTRATION FUND		
2800	01. CASH ON HAND	\$22,554.66
2800	11. UNRESERVED FUND BALANCE	\$22,554.66

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Voter Registration Fund					
2800	Interest	0.00	20.07	-20.07	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	20.07	20,979.93	0.10%
2800	Capital Expenditures	400.00	0.00	400.00	0.00%
2800	Departmental Support	19,300.00	0.00	19,300.00	0.00%
2800	Minor Acquisitions	400.00	0.00	400.00	0.00%
2800	Professional Services	900.00	0.00	900.00	0.00%
Total Expense Fund 2800:		21,000.00	0.00	21,000.00	0.00%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
VIT INTEREST FUND		
2900	01. CASH ON HAND	\$118,208.40
2900	11. UNRESERVED FUND BALANCE	\$118,208.40

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Vehicle Inventory Interest Fund					
2900	Interest	1,000.00	577.88	422.12	57.79%
2900	Reserve	115,338.00	0.00	115,338.00	0.00%
2900	Taxes	2,000.00	1,806.67	193.33	90.33%
Total Revenue Fund 2900:		118,338.00	2,384.55	115,953.45	2.02%
2900	Capital Expenditures	0.00	0.00	0.00	0.00%
2900	Departmental Support	75,000.00	4,072.21	70,927.79	5.43%
2900	Minor Acquisitions	10,000.00	0.00	10,000.00	0.00%
2900	Professional Services	20,000.00	0.00	20,000.00	0.00%
2900	Salaries and Benefits	13,338.00	0.00	13,338.00	0.00%
Total Expense Fund 2900:		118,338.00	4,072.21	114,265.79	3.44%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
BRAZOS COUNTY GRANT FUND		
3000	01. CASH ON HAND	(\$197,805.74)
3000	03. ACCOUNTS RECEIVABLE	\$80,143.37
3000	08. DEFERRED REVENUES	\$44,261.07
3000	11. UNRESERVED FUND BALANCE	(\$161,923.44)

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Brazos County Grant Fund					
3000	Fees	0.00	0.00	0.00	0.00%
3000	Interest	0.00	0.00	0.00	0.00%
3000	Intergovernmental	1,898,256.00	360,175.71	1,538,080.29	18.97%
3000	Other	99,200.00	99,309.00	-109.00	100.11%
3000	Reserve	26,875.00	0.00	26,875.00	0.00%
3000	Transfers	295,274.00	24,797.28	270,476.72	8.40%
Total Revenue Fund 3000:		2,319,605.00	484,281.99	1,835,323.01	20.88%
3000	Capital Expenditures	232,341.00	145,576.30	86,764.70	62.66%
3000	Contractual Services	109,429.70	67,820.65	41,609.05	61.98%
3000	Departmental Support	157,145.80	4,912.49	152,233.31	3.13%
3000	Minor Acquisitions	84,578.50	182.24	84,396.26	0.22%
3000	Professional Services	175,816.00	0.00	175,816.00	0.00%
3000	Repairs and Maintenance	25,418.00	9,068.00	16,350.00	35.68%
3000	Salaries and Benefits	1,534,876.00	445,520.27	1,089,355.73	29.03%
Total Expense Fund 3000:		2,319,605.00	673,079.95	1,646,525.05	29.02%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
SHERIFF DEPT CRIME FUND		
3300	01. CASH ON HAND	\$360,086.78
3300	06. ACCOUNTS PAYABLE	\$2,987.33
3300	11. UNRESERVED FUND BALANCE	\$357,099.45

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Sheriff's Office Crime Fund					
3300	Interest	0.00	317.77	-317.77	0.00%
3300	Intergovernmental	0.00	0.00	0.00	0.00%
3300	Other	0.00	0.00	0.00	0.00%
3300	Reserve	352,000.00	0.00	352,000.00	0.00%
Total Revenue Fund 3300:		352,000.00	317.77	351,682.23	0.09%
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	248,200.00	1,564.00	246,636.00	0.63%
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	0.00	0.00	0.00	0.00%
Total Expense Fund 3300:		352,000.00	1,564.00	350,436.00	0.44%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
D.A.CRIME FUND		
3400	01. CASH ON HAND	\$58,663.25
3400	11. UNRESERVED FUND BALANCE	\$58,663.25

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
DA Crime Fund					
3400	Fees	0.00	9,200.90	-9,200.90	0.00%
3400	Interest	0.00	49.06	-49.06	0.00%
3400	Other	0.00	0.00	0.00	0.00%
3400	Reserve	27,425.00	0.00	27,425.00	0.00%
Total Revenue Fund 3400:		27,425.00	9,249.96	18,175.04	33.73%
3400	Contractual Services	0.00	0.00	0.00	0.00%
3400	Departmental Support	10,126.00	0.00	10,126.00	0.00%
3400	Salaries and Benefits	17,299.00	2,620.44	14,678.56	15.15%
Total Expense Fund 3400:		27,425.00	2,620.44	24,804.56	9.55%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
PRIMARY ELECTION SERVICES		
3500	01. CASH ON HAND	\$24,958.78
3500	11. UNRESERVED FUND BALANCE	\$24,958.78

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Primary Election Services Fund					
3500	Fees	57,400.00	0.00	57,400.00	0.00%
3500	Interest	0.00	22.22	-22.22	0.00%
3500	Intergovernmental	0.00	0.00	0.00	0.00%
3500	Reserve	30,000.00	0.00	30,000.00	0.00%
3500	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 3500:		87,400.00	22.22	87,377.78	0.03%
3500	Contractual Services	1,900.00	0.00	1,900.00	0.00%
3500	Departmental Support	28,900.00	0.00	28,900.00	0.00%
3500	Election Workers	0.00	0.00	0.00	0.00%
3500	Professional Services	49,200.00	0.00	49,200.00	0.00%
3500	Repairs and Maintenance	1,600.00	0.00	1,600.00	0.00%
3500	Transfers	5,800.00	5,800.00	0.00	100.00%
Total Expense Fund 3500:		87,400.00	5,800.00	81,600.00	6.64%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
BC HOUSING FINANCE CORP		
3901	01 A. INVESTMENTS	\$4,076.17
3901	01. CASH ON HAND	\$152,335.80
3901	11. UNRESERVED FUND BALANCE	\$156,411.97

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
3901	Fees	45,000.00	6,828.47	38,171.53	15.17%
3901	Interest	400.00	135.93	264.07	33.98%
3901	Reserve	40,000.00	0.00	40,000.00	0.00%
Total Revenue Fund 3901:		85,400.00	6,964.40	78,435.60	8.16%
3901	Departmental Support	2,675.00	2,179.90	495.10	81.49%
3901	Professional Services	82,725.00	4,351.73	78,373.27	5.26%
Total Expense Fund 3901:		85,400.00	6,531.63	78,868.37	7.65%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
GEN OBLIGTN DEBT SERV FND		
4100	01. CASH ON HAND	\$11,784,626.94
4100	03. ACCOUNTS RECEIVABLE	\$5,580,176.52
4100	08. DEFERRED REVENUES	\$5,573,676.52
4100	11. UNRESERVED FUND BALANCE	\$11,791,126.94

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
General Obligation Debt Service Fund					
4100	Interest	20,000.00	4,761.76	15,238.24	23.81%
4100	Reserve	1,000,000.00	0.00	1,000,000.00	0.00%
4100	Taxes	8,789,000.00	6,707,481.72	2,081,518.28	76.32%
4100	Transfers	852,800.00	158,765.84	694,034.16	18.62%
Total Revenue Fund 4100:		10,661,800.00	6,871,009.32	3,790,790.68	64.45%
4100	Debt Service	10,661,800.00	700.00	10,661,100.00	0.01%
4100	Professional Services	0.00	0.00	0.00	0.00%
Total Expense Fund 4100:		10,661,800.00	700.00	10,661,100.00	0.01%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
JAIL EXPANSION 2007		
4308	01. CASH ON HAND	\$3,916,303.50
4308	06. ACCOUNTS PAYABLE	(\$1,580.00)
4308	11. UNRESERVED FUND BALANCE	\$3,917,883.50

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
2007 Jail Expansion Fund					
4308	Interest	0.00	3,537.97	-3,537.97	0.00%
4308	Reserve	3,900,000.00	0.00	3,900,000.00	0.00%
4308	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 4308:		3,900,000.00	3,537.97	3,896,462.03	0.09%
4308	Capital Expenditures	3,900,000.00	82,280.82	3,817,719.18	2.11%
4308	Contractual Services	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:		3,900,000.00	82,280.82	3,817,719.18	2.11%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
EXPO EXPANSION 2008		
4309	01. CASH ON HAND	\$240,868.79
4309	11. UNRESERVED FUND BALANCE	\$240,868.79

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Expo Expansion 2008					
4309	Interest	0.00	217.01	-217.01	0.00%
4309	Reserve	167,000.00	0.00	167,000.00	0.00%
4309	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 4309:		167,000.00	217.01	166,782.99	0.13%
4309	Capital Expenditures	164,736.15	3,000.20	161,735.95	1.82%
4309	Contractual Services	0.00	0.00	0.00	0.00%
4309	DDEA	0.00	0.00	0.00	0.00%
4309	Departmental Support	0.00	0.00	0.00	0.00%
4309	Minor Acquisitions	2,263.85	0.00	2,263.85	0.00%
4309	Repairs and Maintenance	0.00	0.00	0.00	0.00%
Total Expense Fund 4309:		167,000.00	3,000.20	163,999.80	1.80%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
GEN PERMANENT IMRPOV FUND		
4500	01. CASH ON HAND	\$8,457,219.04
4500	06. ACCOUNTS PAYABLE	\$188,940.14
4500	11. UNRESERVED FUND BALANCE	\$8,268,278.90

January 2012
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	8,780,000.00	0.00	8,780,000.00	0.00%
4500	Transfers	1,189,772.11	1,096,686.00	93,086.11	92.18%
Total Revenue Fund 4500:		9,969,772.11	1,096,686.00	8,873,086.11	11.00%
4500	Capital Expenditures	9,513,359.45	1,494,326.23	8,019,033.22	15.71%
4500	Contractual Services	94,360.00	0.00	94,360.00	0.00%
4500	DDEA	98,452.23	0.00	98,452.23	0.00%
4500	Departmental Support	27,609.88	838.60	26,771.28	3.04%
4500	Minor Acquisitions	83,029.55	11,630.04	71,399.51	14.01%
4500	Repairs and Maintenance	152,961.00	3,160.00	149,801.00	2.07%
Total Expense Fund 4500:		9,969,772.11	1,509,954.87	8,459,817.24	15.15%

Brazos County, Texas
Balance Sheet at January 2012
Unaudited

Fund	Group Title	Balance
HEALTH & LIFE INSUR FUND		
5000	01. CASH ON HAND	\$2,176,241.01
5000	03. ACCOUNTS RECEIVABLE	\$98.84
5000	06. ACCOUNTS PAYABLE	\$463,822.34
5000	08. DEFERRED REVENUES	\$2,298.00
5000	11. UNRESERVED FUND BALANCE	\$1,710,219.51

January 2012
Statement of Receipts and Disbursements

Fund	Category	Budget	YTD Total	Balance	% of Budget
Health & Life Insurance Fund					
5000	Interest	8,500.00	2,106.93	6,393.07	24.79%
5000	Other	8,191,350.00	2,934,777.19	5,256,572.81	35.83%
5000	Reserve	1,000,000.00	0.00	1,000,000.00	0.00%
5000	Transfers	0.00	0.00	0.00	0.00%
Total Revenue Fund 5000:		9,199,850.00	2,936,884.12	6,262,965.88	31.92%
5000	Contractual Services	9,129,850.00	2,719,847.82	6,410,002.18	29.79%
5000	Professional Services	70,000.00	6,000.00	64,000.00	8.57%
Total Expense Fund 5000:		9,199,850.00	2,725,847.82	6,474,002.18	29.63%

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

Exhibit 1

SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE

September 30, 2012

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/ 4.0/4.125/4.125/4.25/4.25/4.2 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	12,000,000
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 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><u>\$ 125,610,000</u></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 2011-2012		
Principal	Interest	Totals	Principal	Interest	Totals
390,000	22,523	412,523	195,000	15,016	210,016
6,825,000	2,050,750	8,875,750	460,000	284,308	744,308
3,965,000	1,294,884	5,259,884	230,000	165,132	395,132
1,205,000	114,767	1,319,767	285,000	44,832	329,832
11,300,000	6,208,662	17,508,662	360,000	458,360	818,360
890,000	41,181	931,181	435,000	30,718	465,718
8,805,000	3,021,431	11,826,431	490,000	365,944	855,944
3,450,000	357,600	3,807,600	630,000	125,400	755,400
6,110,000	1,148,650	7,258,650	1,265,000	209,025	1,474,025
53,520,000	24,491,677	78,011,677	1,325,000	2,283,418	3,608,418
<u>\$ 96,460,000</u>	<u>\$ 38,752,125</u>	<u>\$ 135,212,125</u>	<u>\$ 5,675,000</u>	<u>\$ 3,982,153</u>	<u>\$ 9,657,153</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, 2012**

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Requirements</u>
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 - 18	5,350,000	2,767,410	8,117,410
2018 - 19	5,585,000	2,551,770	8,136,770
2019 - 20	5,820,000	2,324,566	8,144,566
2020 - 34	45,990,000	10,217,460	56,207,460
	<u>\$ 96,460,000</u>	<u>\$ 38,752,141</u>	<u>\$ 135,212,141</u>

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2012

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	
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 - 18	-	570,000	300,000	-	445,000	-	605,000	-	2,865,000	565,000	5,350,000
2018 - 19	-	595,000	315,000	-	465,000	-	630,000	-	2,990,000	590,000	5,585,000
2019 - 20	-	620,000	325,000	-	475,000	-	655,000	-	3,125,000	620,000	5,820,000
2020 - 34	-	2,025,000	1,485,000	-	7,485,000	-	3,700,000	-	30,645,000	650,000	45,990,000
	<u>\$ 390,000</u>	<u>\$ 6,825,000</u>	<u>\$ 3,965,000</u>	<u>\$ 1,205,000</u>	<u>\$ 11,300,000</u>	<u>\$ 890,000</u>	<u>\$ 8,805,000</u>	<u>\$ 3,450,000</u>	<u>\$ 53,520,000</u>	<u>\$ 6,110,000</u>	<u>\$ 96,460,000</u>

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2012

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	
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
-	167,806	105,018	-	372,510	-	237,344	-	1,799,032	85,700	2,767,410
-	143,866	93,018	-	354,710	-	213,144	-	1,684,432	62,600	2,551,770
-	118,280	79,788	-	336,110	-	187,156	-	1,564,832	38,400	2,324,566
-	185,686	170,616	-	2,581,174	-	496,126	-	6,770,858	13,000	10,217,460
<u>\$ 22,524</u>	<u>\$ 2,050,756</u>	<u>\$ 1,294,882</u>	<u>\$ 114,770</u>	<u>\$ 6,208,664</u>	<u>\$ 41,183</u>	<u>\$ 3,021,434</u>	<u>\$ 357,600</u>	<u>\$ 24,491,678</u>	<u>\$ 1,148,650</u>	<u>\$ 38,752,141</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**
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	10,048,631	9,203,000	4,920,817	8.44
2012*	9,822,894	9,229,220	5,514,491	8.13

* Anticipated for fiscal year ending September 30, 2012

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

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

MONTH	2011/2012		2010-2011	2009/2010	2008/2009	2007/2008	2006/2007
	Actual	Estimated	Actual	Actual	Actual	Actual	Actual
OCTOBER	\$ 1,040,900	\$ 1,000,000	\$ 831,472	\$ 1,001,403	\$ 1,091,831	\$ 1,003,801	\$ 913,046
NOVEMBER	\$ 912,796	\$ 800,000	\$ 874,948	\$ 799,992	\$ 958,454	\$ 886,704	763,678
DECEMBER	\$ 939,749	\$ 800,000	\$ 887,768	\$ 808,004	\$ 902,697	\$ 835,973	777,629
JANUARY	\$ 1,208,156	\$ 1,100,000	\$ 1,220,180	\$ 1,137,866	\$ 1,185,659	\$ 1,206,222	1,057,804
FEBRUARY		\$ 900,000	\$ 865,410	\$ 918,322	\$ 938,048	\$ 866,176	806,447
MARCH		\$ 800,000	\$ 817,632	\$ 883,043	\$ 816,547	\$ 797,448	765,286
APRIL		\$ 1,000,000	\$ 1,063,453	\$ 1,040,809	\$ 1,012,516	\$ 992,722	1,006,718
MAY		\$ 850,000	\$ 907,718	\$ 873,179	\$ 825,217	\$ 921,351	811,820
JUNE		\$ 800,000	\$ 886,211	\$ 836,385	\$ 821,651	\$ 898,082	789,499
JULY		\$ 900,000	\$ 1,039,351	\$ 1,044,178	\$ 983,581	\$ 1,018,130	956,458
AUGUST		\$ 800,000	\$ 857,478 *	\$ 831,472	\$ 802,583	\$ 936,612	806,586
SEPTEMBER		\$ 800,000	\$ 1,053,354 *	\$ 1,001,338	\$ 887,034	\$ 1,032,485	974,712
TOTALS	\$ 4,101,601	\$ 10,550,000	\$ 11,304,975	\$ 11,175,994	\$ 11,225,817	\$ 11,395,704	\$ 10,429,682
INCREASE (DECREASE) FROM PREVIOUS YEAR	\$ 287,232	\$ (754,975)	\$ 128,982	\$ (49,823)	\$ (169,887)	\$ 966,022	\$ 472,633
% INCREASE	7.53%	-6.68%	1.15%	-0.44%	-1.49%	9.26%	4.75%

*=estimate

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

MONTH	2012		2011		2010		2009		2008		2007	
	Actual	Estimated	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
JANUARY	\$ 1,208,156	\$ 1,100,000	\$ 1,220,180	\$ 1,137,866	\$ 1,185,659	\$ 1,206,222	\$ 1,057,804					
FEBRUARY		\$ 900,000	\$ 865,410	918,322	938,048	866,176	806,447					
MARCH		\$ 800,000	\$ 817,632	883,043	816,547	797,448	765,286					
APRIL		\$ 1,000,000	\$ 1,063,453	1,040,809	1,012,516	992,722	1,006,718					
MAY		\$ 850,000	\$ 907,718	873,179	825,217	921,351	811,820					
JUNE		\$ 800,000	\$ 886,211	836,384	821,651	898,082	789,499					
JULY		\$ 900,000	\$ 1,039,351	1,044,178	983,581	1,018,130	956,458					
AUGUST		\$ 800,000	\$ 857,478	831,472	802,583	936,612	806,586					
SEPTEMBER		\$ 800,000	\$ 1,053,354	1,001,338	887,034	1,032,849	974,712					
OCTOBER		\$ 1,000,000	\$ 1,040,900	831,472	1,001,403	1,091,831	1,003,801					
NOVEMBER		\$ 800,000	\$ 912,796	874,948	799,992	958,454	886,704					
DECEMBER		\$ 8,000,000	\$ 939,749	887,768	808,004	902,697	835,973					
TOTALS	\$ 1,208,156	\$ 10,550,000	\$ 11,604,231	\$ 11,160,782	\$ 10,882,235	\$ 11,622,572	\$ 10,701,808					
INCREASE (DECREASE) FROM PREVIOUS YEAR	\$ (12,024)	\$ (1,054,231)	\$ 443,450	\$ 278,547	\$ (740,336)	\$ 918,757	\$ 576,098					
% INCREASE - DECREASE	-0.99%	-9.08%	3.97%	2.56%	-6.37%	8.59%	5.69%					

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

MONTH	2011/2012			2010/2011			2009/2010		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
OCTOBER	1,040,899.89	1,189,645.28	1,780,812.56	831,472.38	1,026,981.54	1,292,606.62	1,001,403	1,133,623	1,703,207
NOVEMBER	912,796	1,119,758	1,496,557	874,948.43	1,056,544.28	1,403,537.89	799,992	931,557	1,336,636
DECEMBER	939,749	998,488.98	1,627,832.21	887,767.84	1,037,590.87	1,471,562.89	808,004	902,315	1,379,591
JANUARY	1,208,155.94	1,339,979.89	2,130,425	1,220,179.84	1,375,274.02	2,081,102	1,137,866	1,267,522	1,972,249
FEBRUARY				865,409.72	938,296.50	1,473,011	918,322	1,140,434	1,442,551
MARCH				817,631.67	950,102.49	1,329,163	883,043	1,252,026	1,231,766
APRIL				1,063,453.32	1,309,055.15	1,682,781	1,040,809	1,327,728	1,693,235
MAY				907,718.24	1,063,754.69	1,463,678	873,179	1,080,728	1,379,402
JUNE				886,211.32	1,033,722.37	1,340,531	836,385	1,063,413	1,289,241
JULY				1,039,350.69	1,283,376.63	1,641,038	1,044,178	1,284,419	1,642,277
AUGUST				857,477.63	1,028,736.69	1,335,046	831,472	1,026,982	1,292,607
SEPTEMBER				1,053,354.34	1,112,223.70	1,850,162	1,001,338	1,135,997	1,657,197
TOTALS	<u>\$ 4,101,601</u>	<u>\$ 4,647,872</u>	<u>\$ 7,035,627</u>	<u>\$ 11,304,975</u>	<u>\$ 13,215,659</u>	<u>\$ 18,364,221</u>	<u>\$ 11,175,994</u>	<u>\$ 13,546,743</u>	<u>\$ 18,019,958</u>
INCREASE (DECREASE) OVER PREVIOUS YEAR	<u>\$ 287,232</u>	<u>\$ 151,481</u>	<u>\$ 786,818</u>	<u>\$ 128,982</u>	<u>\$ (331,084)</u>	<u>\$ 344,263</u>	<u>\$ (49,823)</u>	<u>\$ 153,760</u>	<u>\$ (222,462)</u>
% INCREASE -DECREASE	<u>7.53%</u>	<u>3.37%</u>	<u>12.59%</u>	<u>1.15%</u>	<u>-2.44%</u>	<u>1.91%</u>	<u>-0.44%</u>	<u>1.15%</u>	<u>-1.22%</u>

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

MONTH	2012			2011		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
JANUARY	1,208,156	1,339,980	2,130,425	1,220,180	1,375,274	2,081,102
FEBRUARY				865,410	938,297	1,473,011
MARCH				817,632	950,102	1,329,163
APRIL				1,063,453	1,309,055	1,682,781
MAY				907,718	1,063,755	146,378
JUNE				886,211	1,033,722	1,340,531
JULY				1,039,351	1,283,377	1,641,038
AUGUST				857,478	1,028,737	1,335,046
SEPTEMBER				1,053,354	1,112,224	1,850,162
OCTOBER				1,040,900	1,189,645	1,780,813
NOVEMBER				912,796	1,119,758	1,496,557
DECEMBER				939,749	998,489	1,627,832
TOTALS	\$ 1,208,156	\$ 1,339,980	\$ 2,130,425	\$ 11,604,231	\$ 13,402,434	\$ 17,784,415
INCREASE (DECREASE) OVER PREVIOUS YEAR	\$ (12,024)	\$ (35,294)	\$ 49,323	\$ 443,449	\$ (297,930)	\$ 16,183
% INCREASE	-0.99%	-2.57%	2.37%	3.97%	-2.17%	0.09%