

# **BRAZOS COUNTY, TEXAS**

## **Comprehensive Annual Financial Report**

**For The Year Ended September 30, 2000**



Prepared by:

**John T. Reynolds, C. P. A.  
County Auditor**



**BRAZOS COUNTY, TEXAS**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2000**

**TABLE OF CONTENTS**

	<u>Page No.</u>
Table of Contents .....	i-iv
 <b>INTRODUCTORY SECTION</b>	
County Auditor’s Letter of Transmittal .....	1-15
GFOA Certificate of Achievement .....	16
Principal Officials .....	17
Brazos County Organizational Chart .....	18
 <b>FINANCIAL SECTION</b>	
Financial Statement Responsibility .....	19
Independent Auditors’ Report.....	20-21
<b>General Purpose Financial Statements:</b>	
Combined Balance Sheet - All Fund Types and Account Groups.....	22-25
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds .....	26-27
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue, Debt Service and Capital Projects Fund Types .....	28-29
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types.....	30
Combined Statement of Cash Flows - All Proprietary Fund Types .....	31
Notes to the General Purpose Financial Statements .....	32-48
Required Supplementary Information – Retirement System .....	49
<b>Combining Individual Fund And Account Group Statements And Schedules:</b>	
<b>General Fund:</b>	
Balance Sheet.....	50
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual .....	51-55

**BRAZOS COUNTY, TEXAS**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2000**

**TABLE OF CONTENTS**

FINANCIAL SECTION (Continued)	<u>Page No.</u>
Combining Individual Fund And Account Group Statements And Schedules (Continued):	
Special Revenue Funds:	
Combining Balance Sheet.....	56-57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	58-59
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual:	
State Lateral Road.....	60
Unclaimed Property .....	61
Law Library .....	62
Appellate Judicial.....	63
Alternative Dispute Resolution.....	64
Law Enforcement Education.....	65
County Records Management and Preservation .....	66
County Clerk Records Management and Preservation .....	67
Courthouse Security.....	68
Special Forfeitures .....	69
Voter Registration.....	70
Vehicle Inventory Tax Interest .....	71
Grants.....	72
Sheriff Department Crime Fund .....	73
Debt Service Fund:	
Balance Sheet.....	74
Statement of Revenues, Expenditures and Changes in Fund Balance.....	75
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual.....	76
Capital Project Funds:	
Combining Balance Sheet.....	77-78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	79-80
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual:	
Capital Improvement .....	81
Minimum Security Jail Expansion.....	82
Courthouse Improvements.....	83
Right-Of-Way .....	84
Capital Roads.....	85

**BRAZOS COUNTY, TEXAS**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2000**

**TABLE OF CONTENTS**

FINANCIAL SECTION (Continued)	<u>Page No.</u>
Combining Individual Fund And Account Group Statements And Schedules (Continued):	
Proprietary Fund Types:	
Internal Service Fund:	
Health and Life Insurance - Balance Sheet .....	86
Health and Life Insurance - Statement of Revenues, Expenses and Changes in Retained Earnings .....	87
Health and Life Insurance - Statement of Cash Flows.....	88
Enterprise Funds:	
Combining Balance Sheet.....	89
Combining Statement of Revenues, Expenses and Changes in Retained Earnings .....	90
Combining Statement of Cash Flows .....	91
Jail Commissary Fund - Statement of Revenues, Expenses and Changes in Retained Earnings .....	92
County Attorney Operating Fund - Statement of Revenues, Expenses and Changes in Retained Earnings .....	93
Fiduciary Fund Types:	
Trust and Agency Funds:	
Combining Balance Sheet.....	94-95
Trust Funds:	
Expendable Trust Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	96
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities.....	97-99
Account Groups:	
General Fixed Assets Account Group:	
Schedule of General Fixed Assets - By Source .....	100
Schedule of Changes in General Fixed Assets - By Function and Activity .....	101-102
Schedule of General Fixed Assets - By Function and Activity .....	103-104
General Long-Term Debt Account Group:	
Schedule of General Long-Term Debt.....	105
Schedule of General Long-Term Debt to Maturity - By Type .....	106-107

**BRAZOS COUNTY, TEXAS**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2000**

**TABLE OF CONTENTS**

STATISTICAL SECTION	<u>Table No.</u>	<u>Page No.</u>
General Governmental Operating Revenues by Source -		
Last Ten Fiscal Years.....	1	108
General Governmental Expenditures by Function -		
Last Ten Fiscal Years.....	2	109-110
Property Tax Levies and Collections - Last Ten Years .....	3	111-112
Schedule of Property Taxes Receivable.....	4	113
Assessed and Estimated Actual Value of Taxable Property -		
Last Ten Years .....	5	114
Property Tax Rates - All Direct and Overlapping Governments -		
Last Ten Years .....	6	115
Ten Largest Taxpayers.....	7	116
Computation of Legal Debt Margin.....	8	117
Ratio of Annual Debt Service Expenditures for General Bonded		
Debt to Total General Expenditures - Last Ten Years.....	9	118
Ratio of Net General Bonded Debt to Assessed Value and		
Net Bonded Debt Per Capita - Last Ten Years .....	10	119-120
Computation of Direct and Overlapping Debt.....	11	121
Miscellaneous Statistical Data .....	12	122-124
Property Value and Building Permits - Last Ten Years.....	13	125
Annual Compensation and Surety Bonds for Principal Officials .....	14	126

**I  
N  
T  
R  
O  
D  
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Brazos County Courthouse

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February 18, 2001

The Honorable Board of District Judges

J. D. Langley, Judge, 85th Judicial District  
Rick Davis, Judge, 272nd Judicial District  
Steve Smith, Judge, 361st Judicial District

The Honorable Commissioners' Court

Alvin W. Jones, County Judge  
Tony Jones, Commissioner, Precinct 1  
Bill Thornton, Commissioner, Precinct 2  
Randy Sims, Commissioner, Precinct 3  
Carey Cauley, Jr., Commissioner, Precinct 4

Honorable Judges and Commissioners of Brazos County, Texas:

In compliance with Section 114.025 of the Texas Local Government Code, the Comprehensive Annual Financial Report of Brazos County, Texas (the "County") for the fiscal year ended September 30, 2000, is hereby submitted.

This report was prepared by the County Auditor's office. Responsibility for the accuracy of the data contained within this report, as well as the completeness and fairness of the presentation, including all the required disclosures rests with the County. It is the County Auditor's position that all data as presented is accurate in all material respects. The manner of presentation selected is designed to present fairly the financial position and the results of operations of the various funds and account groups of the County. Furthermore, all disclosures, both required and necessary, are present to enable the reader to gain an understanding of the County's financial activities.

## ***REPORT FORMAT***

The Comprehensive Annual Financial Report is composed of three sections: the introductory, financial and statistical.

1. The introductory section includes the transmittal letter; an organization chart, a list of the principal officials of the County, (both elected and appointed), and the Certificate of Achievement for Excellence in Financial Reporting for the year ended September 30, 1999.
2. The financial section includes the Independent Auditors' Report, the general-purpose financial statements, the combining and individual fund and account group financial statements, and schedules. The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.
3. The statistical section includes selected financial and demographic information, presented on a multi-year basis for reader comparability.

The notes to the general purpose financial statements are required so that there may be adequate disclosure to the reader in order that the financial report may be fully understood. All significant accounting policies employed by the County are set out in the notes. All other matters relevant to a complete understanding of the financial statements are also disclosed. The notes are essential to the presentation and should be treated as an integral part of this report.

The County provides a full range of services as authorized by the Constitution and Statutes of the State of Texas. The primary functions include general government, justice system, law enforcement, juvenile services, public transportation, public health, human services, and debt service.

The Governmental Accounting Standards Board defines the reporting entity as the primary government and its component units. Brazos County is a primary governmental unit, and the financial statements include all funds, account groups, agencies, boards, commissions and authorities for which the elected officials of the County are financially accountable. The statements include all items that, by the nature and significance of the relationship between the entity and the County, are such that their exclusion from the financial reporting format would render the financial statements misleading or incomplete.

Brazos County does not have any reportable component units. There are, however, two entities that function under the umbrella and control of the Commissioners' Court, for which the Commissioners' Court has fiscal responsibility. Independent boards provide operational control of these entities. These entities are included in the operations and activities of the County's General Fund. They are Brazos County Juvenile Services and the Brazos Valley Narcotics Task Force. These entities are not legally separate from the County. Commissioners' Court approves the operating budgets and the expenditures of these entities. Operational funding is derived from State, Federal, and local funds.

## ***FINANCIAL ADMINISTRATION***

The officials having responsibility for the financial administration of the County are the County Judge and four Commissioners that make up the Commissioners' Court, the County Tax Assessor-Collector, the County Treasurer, and the County Auditor. Except for the County Auditor, the voters of Brazos County elect all. The county auditor is appointed by the presiding District Judges.

**THE COUNTY JUDGE** is the chief executive officer and the chief budget officer for the County, and is elected for a four-year term by the voters of the County.

**THE COUNTY COMMISSIONERS** represent the four precincts into which the County is divided, and are elected for four-year terms by the voters of the precinct that the Commissioner represents. Two commissioners are elected every two years.

**THE TAX ASSESSOR-COLLECTOR** is responsible for collecting all the ad valorem taxes assessed in the County. The Assessor-Collector's office collects various taxes and fees assessed by the State and County. The Assessor-Collector is also responsible for registering County voters. The County voters elect the Assessor-Collector for a term of four years.

**THE COUNTY TREASURER** as directed by Commissioners' Court has the sole power to disburse funds for the County. The Treasurer is the custodian of funds, and is responsible for the investing and managing of the County's money. The Commissioners' Court has appointed the Treasurer as the chief payroll officer for the County. The County voters elect the Treasurer to a four-year term.

**THE COUNTY AUDITOR** is the chief financial officer for the County. The auditor is responsible for the oversight of County finance and accounting controls. These include internal auditing, accounting system design, financial planning, budgetary oversight, and financial relations. The State District Judges appoint the Auditor for a two-year term.

Internal accounting controls are developed to evaluate the County's accounting system. Consideration is given to the adequacy of internal controls as well as the cost of implementation. Internal accounting controls are developed to provide a reasonable, but not an absolute, assurance regarding the following: (1) safeguarding of assets against loss from unauthorized use or disposition, (2) reliability of financial records used to prepare the financial statements and (3) maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived; the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluation occurs within this framework. The County Auditor's office considers the County's internal accounting controls adequate to safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County employs a governmental accounting system for all accounting activity. Each operational fund is maintained as a separate group of accounts and is a distinct self-balancing accounting entity. The County uses various funds as described in Note 1 to the general purpose financial statements.

**FINANCIAL ADMINISTRATION***Continued*

The Commissioners' Court is responsible for adopting budgetary controls. Appropriations for the total budget cannot exceed the total resources that will be available for the year as estimated by the County Auditor. This is the legal level of control for the County budget. Expenditures may not exceed budgeted appropriations at the fund level except for the General Fund that is appropriated at the departmental level. In the General Fund, administrative control is maintained through the establishment of a classified budget for each department. The Commissioners' Court may authorize the transfer of available funds between various department classifications; however, at no time may a transfer increase the total appropriation of a fund without realized revenues. The County employs an encumbrance accounting system as a method of accomplishing budgetary control. At year-end all open purchase orders are reviewed and evaluated for propriety. Those encumbrances that have inadequate completion are cancelled. A new purchase order is requested for the new budget year. Those that have partial completion at year-end are held open for 30 days. If invoices for goods and/or services dated prior to year-end are not received within the 30 day period the purchase order is closed. Any goods or services not received will then need to be re-ordered in the new fiscal year. Therefore, at year-end the County has no outstanding encumbrances.

**GENERAL GOVERNMENT FUNCTIONS**

The general government functions of the County include the activities accounted for within the General Fund, Special Revenue Funds, Debt Service Fund, and the Capital Project Funds. For the year ended September 30, 2000, sources of revenues were \$38.3 million and uses of revenues were \$42.7 million. The undesignated fund balance was \$15.6 million at year-end. The following schedule summarizes the changes for the last two fiscal years.

	<b>Year Ended</b>	<b>Year Ended</b>	<b>Increase</b>	<b>% of</b>
<b>Sources of Revenues:</b>	<b>09/30/00</b>	<b>09/30/99</b>	<b>(Decrease)</b>	<b>Change</b>
Taxes	\$ 26,345,581	\$ 24,758,878	\$ 1,586,703	6.4
Charges For Service	6,540,655	5,826,637	714,018	12.3
Intergovernmental	2,777,633	4,119,599	(1,341,966)	(32.6)
Interest	2,037,635	1,840,854	196,781	10.7
Other Revenue	<u>603,821</u>	<u>331,005</u>	<u>272,816</u>	82.4
<b>Total Sources</b>	<b><u>\$ 38,305,325</u></b>	<b><u>\$ 36,876,973</u></b>	<b><u>\$ 1,428,352</u></b>	<b>3.9</b>
<b>Uses of Revenues:</b>				
General Government	\$ 8,565,933	\$ 8,022,647	\$ 543,286	6.8
Justice System	6,676,685	6,358,865	317,820	5.0
Law Enforcement	7,123,089	6,502,196	620,893	9.5
Juvenile Services	2,980,963	3,298,091	(317,128)	(9.6)
Public Transportation	7,523,502	5,593,200	1,930,302	34.5
Public Health	1,477,284	932,440	544,844	58.4
Human Services	1,285,436	1,081,526	203,910	18.9
Capital Outlay	5,290,608	4,653,824	636,784	13.7
Debt Service	<u>1,827,141</u>	<u>1,809,843</u>	<u>17,298</u>	1.0
<b>Total Uses</b>	<b><u>\$ 42,750,641</u></b>	<b><u>\$ 38,252,632</u></b>	<b><u>\$ 4,498,009</u></b>	<b>11.8</b>

## **GENERAL GOVERNMENT FUNCTIONS**

*Continued*

The uses of revenues in excess of sources were properly budgeted by the Commissioners' Court, and available fund balances were reserved for the anticipated short fall.

### **Significant Changes in Revenue**

The County realized an overall increase in operating revenues of 3.9% for the year ended September 30, 2000, compared to 6.2% for the year ended September 30, 1999. County assessed property valuations increased 6.5% and accordingly the County had 6.3% increase (\$1,020,000) in ad valorem revenues. The County's sales tax revenue increased \$613,000 (9.5%) as compared to the prior year. This makes the fourth consecutive year that sales tax revenue has shown an increase over the prior year. The County's economic growth has continued to remain strong for the past ten years. The changes that were made in the County's internal controls have continued to reflect additional service related revenues. This current year reflects a 12.3% increase over the prior year. Fiscal year 1999 charges for service reflected an 8.1% over 1998. The increases are basically due to better monitoring and control of fines assessed and collected.

### **Significant Changes In Expenditures**

Operating expenditures for the fiscal year (Total Expenditures less Capital Outlay) was \$37,460,033 compared to \$33,598,808 for the previous year. This reflects an overall increase in operating expenditures of 11.5% (\$3,861,225). The increases in expenditures were fairly well distributed across all County functions. The majority of the increases are attributed to employee salary and benefits and the initiation of construction of a road connector between two State highways.

Employee salary and benefit expenditures represented the largest major increase that the County experienced for the year. During fiscal year 1999, the County expended \$21.6 million for salary and benefits. For the same fiscal period in 2000, the County expended \$22.9 million. The increase in expenditures (\$1.3 million) represented a 6.2% increase over the previous year.

During the year ended September 30, 2000 the County spent \$5.3 million in capital improvements, \$600,000 more than it did the previous fiscal year. Expenditures included the completion of the addition to the Minimum Security Facility, the completion of the Courthouse improvement program, \$600,000 was spent upgrading existing electronic and computer equipment throughout the County offices, \$400,000 replacing and upgrading law enforcement vehicles, and \$1,000,000 for replacing and upgrading road and bridge equipment.

During the fiscal year the County began the initial construction of a major transportation connector in the southern part of the County (\$1,600,000). When completed the estimated cost of the entire project is \$5 million.

## ***GENERAL FIXED ASSETS***

The General Fixed Assets of the County are those fixed assets held by the County used in the performance of general governmental functions. At September 30, 2000, the County held General Fixed Assets with an original cost of \$42,422,791. In some instances, the County has been required to estimate original cost where actual historical cost was not available. The County invested \$5,290,000 during the year in additions and replacements of County equipment. The County does not record as a General Fixed Asset either its investment in rights-of-way, or investments made in road and bridge infrastructure. The County's governmental funds do not recognize depreciation within its accounting system. This is in keeping with generally accepted accounting principles. During the year the County recorded \$1,040,000 of retirements from its Fixed Asset ledger.

The County has begun a program to identify all infrastructures (roads, bridges and right-of-way) in the County in compliance with the Governmental Accounting Standards Board Statement Number 34. The County Auditor's office is working closely with Commissioners' Court and the County engineer to ensure that all infrastructure is correctly identified and that reasonable values are ascertained for inclusion in the Fixed Asset ledger.

## ***CAPITAL IMPROVEMENT PROGRAM***

In 2000, the Commissioners' Court of Brazos County continued the strategic planning program concerning capital improvements and expansion that was begun in 1996. This program focuses on meeting current and future needs of the County. During 2000 the County began construction on a county road to connect two major State thoroughfares. The total cost of the project when complete will be approximately \$5,000,000. The County continued to upgrade the internal electronic network system during the year and to replace outdated computer equipment. The County has entered into a contract during the year to provide the internal capability for the County to move forward with the imagery of documents for the courts' system. To compliment this activity the Commissioners' Court hired a consultant to assist the County in evaluating and implementing a judicial software package. The anticipated cost of the judicial software is \$2.5 million. In addition, the Commissioners' Court saw a three-year program to upgrade the judicial software that supports the Justices of the Peace come to a conclusion. The final product allows all Justices of the Peace in the County as well as all other law enforcement to access the Justice of the Peace database for outstanding warrants and citations.

The Commissioners' Court continued the County's four-year road and bridge improvement program to upgrade and widen rural County roads. The program has been in place since 1996. Commissioners' Court appropriated a construction budget to be used over the next year. In addition to the \$3 million available from 1998 Certificates of Obligation, the Commissioners' Court appropriated \$4 million in the fiscal 2001 budget to continue the program.

## ***DEBT ADMINISTRATION***

Debt administration is monitored through the Debt Service Fund and the General Long-Term Debt Account Group. The County has never defaulted on the payment of principal or interest on its bonds or certificates of obligation. The County currently enjoys a Moody's Investor Service rating of Aa, and a Standard and Poor rating of AA+. In compliance with the requirements of the

## ***DEBT ADMINISTRATION***

*Continued*

bond order and certificate of obligation agreements, the County maintains separate accountability. The tax rate set each year is calculated to provide sufficient funding to meet current year obligations. The County has \$2.2 million reserved in the Debt Service Fund to meet future obligations. The County's debt per capita is \$133. However, there is \$1,475 of overlapping per capita debt. None of the current County debt is related to the issuance of general revenue bonds. At September 30, 2000, the Commissioners' Court placed on the November ballot the proposition to allow the County to sell \$18.5 million in General Revenue Bonds to be used for the construction of a County Exposition Center. The proposition passed and the Court expects to sell the bonds late Spring or early Summer. The additional debt would raise the County's debt service rate from \$0.0397 per \$100 valuation to approximately \$0.0420 per \$100 valuation.

## ***CASH MANAGEMENT***

The County has adopted an investment policy as required by State law and in conformity with State investment statutes. The investment policy as adopted by the County employs the prudent person concept in that priorities were established as to the investment vehicles the County would use. Safety was established as the first priority, followed by liquidity, low risk and diversification. The County Treasurer is responsible for administering all of the investment of idle funds in the County. At September 30, 2000, investments being maintained by the County were approximately \$31.8 million. During the fiscal year, the County had an average of \$34.2 million invested, which earned approximately \$2.05 million.

The County is required by State statutes to solicit bids from banks for awarding of a depository contract biennially. The contract is awarded to the institution that offers the best value for price and service. The depository agreement requires collateralization of all funds on deposit. The collateral to be provided must have a fair market value equal to or greater than 105% of the value of County funds on deposit. The collateral is held by the Federal Reserve Bank, Dallas and is pledged to Brazos County. All investments outside the designated depository are collateralized by the securities received. In May 2001 the County will be seeking a new depository agreement.

## ***RISK MANAGEMENT***

The County's Risk Management Department is responsible for assessing exposure to risk that the County may have and is responsible for obtaining coverage against that risk. The County practices risk management through a combination of self-insurance and traditional insurance. The Commissioners' Court evaluates management risks and a prescribed direction is assessed. All insurance is purchased through the competitive bidding process. Property and casualty insurance are obtained at reasonable premium rates and purchased through traditional insurance carriers. The County's property and casualty insurance coverage includes general liability, auto liability, law enforcement, workers' compensation, fire, theft, and public officials' errors and omissions. The County, for the year ended September 30, 2000, did not reduce any of its insurance coverage, and all claims against the County had been settled or the underwriter had accepted responsibility for them. The County insures all its building at replacement cost.

## ***RISK MANAGEMENT***

*Continued*

For several years, Brazos County has been self insured with reinsurance available for major claims related to health insurance. This procedure allows the County to retain and invest all reserves and premium payments. The County has retained a third party administrator to handle all claims. The County's plan gives the employee the option to choose between conventional major medical coverage with a deductible or a plan similar to a health maintenance organization.

The County's workers' compensation insurance program is through the Texas Association of Counties. The program provides medical and indemnity payments as required by law for on-the-job related injuries. Each department is charged monthly for the cost to cover the employees. All department assessments are transferred to the Internal Service Fund (Health and Life Insurance). The Internal Service Fund is responsible for settling all claims.

The Commissioners' Court has developed a "safety loss control program" designed to reduce risks to County employees. Programs are developed and implemented by an established steering committee. To date the programs (defensive driving, facility safety audits, preventive maintenance for all buildings and grounds, personnel training classes and incentives for loss prevention) have been successful in reducing the number of injuries and the County's worker's compensation reimbursement rate for the past three years. Industry forecasts of future increases in the cost of insurance have prompted the Commissioners' Court to obtain the services of a "risk management consultant." The consultant's expertise will help the County reduce and/or hold increases to a minimum by adjusting liability limits and levels of self-insurance.

## ***ECONOMIC CONDITIONS***

### ***Overview***

Brazos County is located in east central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. Approximately 75 percent of the Texas and a portion of the Louisiana populations, a combined total of 15 million people, reside within a 200-mile radius of Brazos County. There are two major cities in the County that make up the business and cultural center, Bryan and College Station. They have a combined population of approximately 130,000.

For the last four years, the County has enjoyed the lowest unemployment rate in the State (1.6% for 2000). Currently the Texas State Data Center estimates that the population of the County is 143,533; that there are 49,900 households; that there is a labor force of 76,400; and that 75,192 are currently employed. Over the last 10 years there have been 18,000 new jobs created in the County. This is a 32.2% growth, and is the highest of all metro areas in the State.

In 1995 the gross sales reported for all retail and wholesale establishments in the County were \$2.3 billion. For the year ended 2000 the *Sales and Use Analysis Report* of the Comptroller of Public Accounts for the State of Texas reflected \$2.8 billion in gross sales from all retail and wholesale businesses, or a 21.7% increase over the five year period. Current economic forecasts indicate that the area will maintain the healthy economic growth it has enjoyed. This is attributed chiefly to an available work force, increasing retail sales, opportunity to recruit

manufacturing and industry, the presence of a major university, excellent medical facilities and a high quality of life. In 1997 the *Editor & Publisher Market Guide* listed the Bryan-College Station area as one of the top five livable metro areas in the United States. Bryan-College Station has consistently been listed by *Money* magazine as one of the top fifty “recession proof” metropolitan areas in the United States. *Kiplinger’s Personal Finance* newsletter has reflected the Bryan/College Station Metro area to be the fifth fastest growing area in the United States (30% increase in 1980s and 18% increase in the 1990s). The Texas State Data Center is projecting the population to increase by 20% over the next decade.

The County has four local business parks, featuring affordable and conveniently located facilities for light industry, research and development, and high-tech industries. Two parks are in Bryan (340 and 610 acres) and two are in College Station (434 and 200 acres). There has been a good response to all economic incentives within the Brazos Valley. This has contributed to healthy competitive growth in all segments of the community.

***Texas A&M University***

Brazos County is the home of Texas A&M University, the fourth largest university in the United States. The University employs 19,971 permanent and part time employees and serves an enrollment of 44,000 on a 5,200 acre campus. The University directly contributes \$750 million dollars annually to the local economy. Texas A&M is ranked in the top ten nationally among public institutions in both enrollment and research grants. The University leads all universities in the Southwest in expenditures for research. The permanent plant for the university is valued at more than \$1.2 billion. During the calendar year 2000 the University recorded in excess of 600,000 visitors.

The University was selected as the location for the George Bush Presidential Library Center. Construction was completed in 1997. The first class of graduate students was admitted to the George Bush School of International Study in September 1997, and the Library was formally opened in November 1997. The Library provides a tremendous research center, and is hosting in excess of 300,000 visitors annually. Since it has opened statisticians have indicated that the library has provided a direct economic impact of roughly \$28,000,000 to the Bryan/College Station area. This facility, along with the 434 acre University Research Park, provides an attraction for both national and international visitors. During 1999 the University expanded the Research Park by constructing 147,000 square feet and in 2000 an additional 48,000 square feet was added. The 1999 expansion added The Texas Transportation Institute and The Dairy Research Technology and Teaching Laboratory. In 2000 the Biomedical Research Center and the Health Care System were expanded. The presence of Texas A&M has consistently provided incentive for residential development and growth, and offered the area some insulation from adverse economic effects.

**Blinn Community College**

In addition to Texas A&M University, the County has a campus of Blinn Community College supporting the needs of the part-time college student. Blinn is an accredited, state supported, two year college. The Blinn campus was first introduced into the County in 1970. Courses in arts and sciences are offered leading to an associate’s degree. The College has recently moved into permanent facilities on a 50 acre campus. The College currently has an enrollment of 8,600 with administrative and instructional staff of 293. During 2000 the College completed construction of a \$9.5 million expansion project. The new construction will add two buildings to the existing complex. The new buildings will provide 30 classrooms and 9 laboratories. The completed construction brings the campus to five facilities. The master plan for the College is 11 buildings, two of which are to be dormitories.

**The Work Force**

The area work force has grown during the last ten years at an average annual rate of 2.5%. It is expected that this rate of growth will continue, due to internal expansion of existing businesses and the attraction of new businesses to the area. Unemployment rates over the past ten years have fallen from a high of 4.6% to 1.6%. The community has been able to attract a work force as fast as new jobs have been created. In Brazos County, 2,000 new jobs were created in 2000 alone.

**The employment base of the area by industry classification is as follows:**

<b><u>Employer Group</u></b>	<b><u>Number Of Employees</u></b>
State, Local, Federal Government	27,900
Services	13,300
Retail Trade	11,100
Health Services	5,100
Manufacturing	5,000
Agriculture	3,900
Construction	3,400
Finance, Insurance, Real Estate	2,800
Transportation, Utilities	1,700
Wholesale Trade	1,500
Mining	700
	<u>76,400</u>

**The top ten employers (non-retail) in Brazos County are:**

Texas A & M	19,971
Bryan Independent School District	1,868
St. Joseph Hospital	1,170
Sanderson Farms	1,100
Reliant Building Products, Inc.	1,000
Universal Computer Systems	900
City of Bryan	859
College Station Independent School District	800
Brazos County	683
City of College Station	636

**Civilian Labor Force  
Brazos County 1994-2000 (1)**

	<u>1994</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>Labor Force</b>	68,721	70,429	73,394	75,447	76,400
<b>Unemployed</b>	1,831	1,504	1,251	1,319	1,208
<b>% Unemployed</b>	2.7	2.1	1.7	1.7	1.6
<b>Employed</b>	66,890	68,925	72,143	74,128	75,192

Source: Texas Workforce Commission  
 (1) 1994 data included for comparative purposes – 1995 and 1996 data relatively flat with 1994.

**Banking and Finance**

In today’s environment it is important to have an economic development program that includes supportive banks and financial institutions. The County is fortunate to have local as well as national and international banks that are committed to helping the business community. Financial services are being provided locally for small business, large business, corporate, procurement, export/import, manufacturing, agriculture and federal and state loan guarantee programs.

Over the last four years FDIC deposits in the County have increased from an average of \$1.06 billion to \$1.33 billion. The 25% increase in deposits is primarily due to continual effort of the municipal entities in the County to seek quality and enduring economic development partners.

**FDIC Insured Deposits  
Brazos County 1996-1999  
(in millions)**

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<b>Compass Bank</b>	\$57.9	\$56.8	\$64.7	\$72.2
<b>First Federal S&amp;L</b>	52.2	57.8	66.5	75.7
<b>Bank of America</b>	94.0	92.6	89.7	87.4
<b>Planters &amp; Merchants</b>	27.4	28.3	102.1	109.6
<b>Guaranty Federal Bank</b>	125.6	125.6	121.6	119.2
<b>First National Bank</b>	163.3	175.8	207.2	210.8
<b>Wells Fargo</b>	226.7	234.9	254.1	273.2
<b>First American Bank</b>	317.1	321.6	333.0	382.6

Source: Federal Deposit Insurance Corporation

**Industrial Facilities and Research Activities**

Brazos County has enjoyed the re-location of new businesses to the area over the last decade. With the expansion of the local and national economy, existing businesses have elected to expand to take advantage of increase sales potential. Internal expansion of existing businesses has been relatively constant for the last 13 years. The community has three publicly owned industrial parks consisting of over 1,100 acres. Each has ingress and egress routes and each has full utility service. Businesses may purchase tracts within the sites or they may lease an area to fit their needs.

Adjacent to the Bryan-College Station Chamber of Commerce is the 13 suite, 8,000 square foot, Research & Development Incubator. Operated by the Chamber of Commerce, the incubator has been in existence at its present location since 1993. The incubator exists to foster and assist new business ventures through the critical first years of existence. These ventures must support product oriented research and development opportunities, and tax-based expansion in Bryan-College Station and Brazos County. The Incubator currently is fully occupied. A major source of incubator tenants, and prospective tenants has been Texas A & M University. The incubator is an excellent setting to provide the technological transfer from the university setting to the private for-profit business world.

Texas A&M is the number one research public institution of higher learning in the South and the Southwest. Research activities at A&M have increased 15% in the past four years. The University is expending \$400 million annually in research activity. The University over the last 20 years has invested \$1 billion in its research facilities on its 434-acre Research Park. Texas A&M has entered into formal agreements with 70 institutions in the United States and on all continents in an effort to create a multidisciplinary center for sharing information and for facilitating research. Currently, 14 departments have major research projects on-going.

**Transportation**

The County and both of the major cities are dedicated to providing superior transportation services. The Texas Department of Transportation is currently evaluating North-South and East-West arteries for additions and upgrades. The State recently completed work on an East-West bypass that connects the County with an Austin arterial route (State Highway 21). Expansion projects have begun to provide four-lane divided State highways to connect the County with ready access to Houston to the South, Waco to the North, as well as Dallas via Interstate 35 and 45.

All major types of commercial trucking carriers serve the County on a daily basis. Many of these carriers authorized by the Texas Railroad Commission provide service to every part of the country. Commercial bus service is provided by the **Greyhound Bus Line**, which connects Brazos County with Dallas and Houston. There are three northbound and two southbound buses daily. **Union Pacific Railroad** system headquarters are located in Spring, Texas, with a regional freight terminal located in Bryan. Union Pacific (after its recent merger with Southern Pacific) serves a 17-state area. Brazos County is provided with daily freight service. On an average the number of daily trains through the County has increased from 28 in 1996 to 48 in 1999. Union Pacific connects the community with major metropolitan areas: Houston, Dallas, Fort Worth, San Antonio, Los Angeles, Sacramento, San Diego, San Francisco, Portland, Salt Lake City, Little Rock, Tulsa, Omaha, Memphis, St. Louis, Kansas City, and Chicago.

The County has an airport facility, **Easterwood Airport**, which is owned and operated by Texas A&M University. The airport has two 5,150-foot runways and one 7,000-foot runway. All three are fully lighted and all weather and capable of handling a model 747 commercial aircraft. There is land available for the expansion of hanger space. Facilities at the airport include a FAA control tower, FAA radio communication and an Omni-Range-ILS Navigation Aid. In addition Easterwood offers all services normally associated with an airport. Easterwood now offers 456 seats a day to Dallas-Fort Worth International Airport (American Airlines - 304) and Houston Intercontinental Airport (Continental Airlines - 152). **Coulter Field** is located north of the City of Bryan and provides a 4,000 foot lighted runway for use by civil aviators. Coulter offers a full line of services for the private aircraft owner, including on-site maintenance, covered hangers, tie down facilities, and all types of fuel.

**Health Care**

As the population of the County continues to grow, so do the three largest medical providers in the community. The community has developed into a regional health provider due to the efforts of **St. Joseph Regional Health Center**, **College Station Medical Center** and the **Scott & White Clinic**. The expanded scope and sophistication of health care services offered in the County has eliminated the need to travel to major urban centers.

The College Station Medical Center recently completed an upgrade to its ambulatory services, and additional improvements to its cardiovascular care laboratory. In 1999-2000, the Med Center completed a \$5,000,000 expansion phase of an independent cancer treatment facility that was built adjacent to the existing hospital.

## ***ECONOMIC CONDITIONS***

*Continued*

### **Health Care**

*Continued*

St. Joseph's Hospital and Health Center has entered an alliance with various facilities located in other counties in the Brazos Valley. To complement this alliance, St. Joseph installed a computer network system (Meditech), allowing instant access to patient information by any of its neighboring hospital facilities. The Hospital recently completed a 15,800 square foot expansion of the Radiology-Oncology Department, and constructed a new rehabilitation center. In 1999-2000, the Hospital completed construction of a nursing home, an assisted living center, and an Alzheimer's unit.

Scott & White continues to expand services being provided locally. Scott & White (a primary medical service provider with their major hospital facility located in Temple, Texas) has completed the addition of a new ambulatory surgery center, and a new pharmacy to serve Scott & White health plan members.

Currently there are 168 health-related businesses in Brazos County, providing jobs for 5,100 employees and 228 physicians representing 350 specialties. The health service industry accounts for about \$780 million of gross revenues in the County. In addition there are 35 dentists in the County providing 5 specialties and employing a work force of 500.

### **Agriculture**

Brazos County is fortunate to have the rich Brazos River bottomland within the western section of the County. Brazos County is the largest agri-business center on the Brazos River. The County is comprised of 376,678 acres with 295,601 (78%) devoted to both farming and ranching. The County has food processors such as Lilly Dairy, New Southwest Baking Co., Ruffino Meats, Feathercrest Farms and Sanderson Farms. There are 1,084 agri-businesses in the County, producing from 265,580 acres, and employing 3,900. The County is home to a variety of agricultural production - from Christmas trees and grapes, to hay and row crops, to beef and poultry. The economic impact on the County by agri-business is estimated at \$401 million by the Agricultural Extension Service.

#### **Estimated volumes of the major products per year are:**

Beef	\$ 150,000,000
Poultry & Eggs	113,600,000
Cotton	39,000,000
Hay	29,200,000
Feed Production	15,600,000
Milk	10,100,000
Nursery	7,800,000

With the addition of Sanderson Farms as an employer in 1995, the broiler industry has grown. Sanderson Farms invested \$68 million in a processing facility and contract growers have invested an additional \$56 million. Sanderson Farms is currently processing 1.2 million chickens per week, producing \$100 million of agricultural economy.

### ***INDEPENDENT AUDIT***

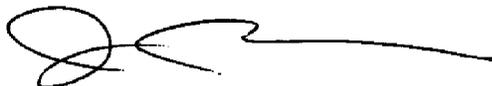
In accordance with state statute, the Commissioners' Court of Brazos County requires that an annual audit by independent certified public accountants be performed on the financial records of the County. The accounting firm of Ingram, Wallis, & Company, P. C., has been retained by the County to administer the engagement for the current year. The overall objective of the audit design is to meet the requirements of the Federal Single Audit Act, as Amended, and the related OMB Circular A-133. The auditors' report on the general-purpose financial statements and the combining and individual fund statements and schedules are included in the financial section of this report. The auditors' reports related specifically to the single audit are issued separately.

### ***CERTIFICATE OF ACHIEVEMENT***

This report has been prepared following the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The GFOA awards a certificate of achievement to those governments whose annual financial reports are judged to conform substantially with high standards of public financial reporting, including generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The County has been awarded the Certificate of Achievement for its annual financial report since 1988. The report has historically presented the financial information of the County in an easily read and efficient manner. A Certificate of Achievement is valid for one year. This office believes that the current year report continues to meet the program standards, and it will be submitted to the GFOA to determine County eligibility for another certificate.

We wish to express our thanks to the District Judges and the Commissioners' Court for their support and interest in planning and conducting the financial affairs of the County in a responsible and professional manner. This report could not have been completed in a timely manner without the dedicated efforts of all County elected officials, Commissioners' Court, the County Auditor's staff, and the independent auditors Ingram, Wallis & Company, P. C.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'John T. Reynolds', with a long horizontal flourish extending to the right.

John T. Reynolds, CPA  
County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Brazos County,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Anne Spray Kinney*  
President

*Jeffrey L. Esser*  
Executive Director

**BRAZOS COUNTY, TEXAS**  
**PRINCIPAL OFFICIALS**  
September 30, 2000

**Commissioners' Court:**

Alvin W. Jones	County Judge
Tony Jones	Commissioner, Precinct 1
Bill Thornton	Commissioner, Precinct 2
Randy Sims	Commissioner, Precinct 3
Carey Cauley, Jr.	Commissioner, Precinct 4

**District Court:**

J. D. Langley	Judge, 85th Judicial District
John M. Delaney	Judge, 272nd Judicial District
Steve Smith	Judge, 361st Judicial District

**County Court-at-Law:**

Randy Michel	Judge, County Court-at-Law No. 1
James Locke	Judge, County Court-at-Law No. 2

**Law Enforcement and Correction:**

Christopher C. Kirk	Sheriff
James Kuboviak	County Attorney
Bill Turner	District Attorney
E. A. Wentreck *	Chief Juvenile Probation Officer
Arlene Parchman *	Chief Adult Probation Officer

**Financial Administration:**

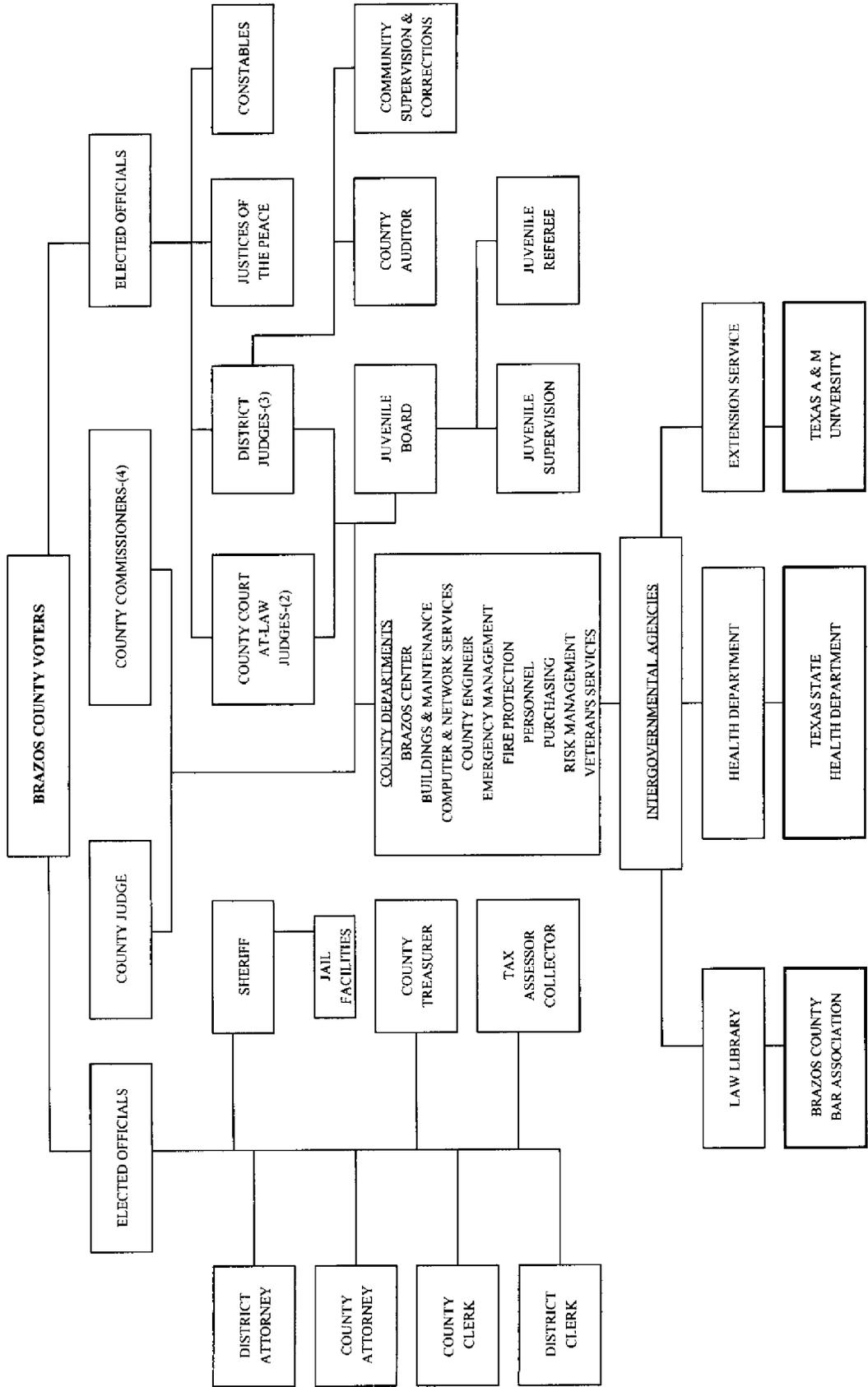
Kay Hamilton	Treasurer
Gerald L. Winn	Tax Assessor-Collector
John T. Reynolds *	Auditor

**Recording Offices:**

Mary Ann Ward	County Clerk
Marc Hamlin	District Clerk

\* Designates appointed officials. All others listed are elected officials.

# BRAZOS COUNTY ORGANIZATIONAL CHART



**F I N A N C I A L**

**S E C T I O N**





Office of the Brazos County Auditor  
Brazos County Courthouse

300 East 26<sup>th</sup> Street, Suite 314  
Bryan, Texas 77803  
(979) 361-4350  
Fax (979) 361-4347  
Email: Auditor@co.brazos.tx.us

**FINANCIAL STATEMENT RESPONSIBILITY**

The Brazos County Auditor is responsible for the preparation of the financial statements and supplemental information for the fiscal year ended September 30, 2000. The financial statements have been prepared in accordance with generally accepted accounting principles. The County Auditor is responsible for the integrity and objectivity of the data presented in the statements and schedules, including the making of informed judgments and estimates of the expected effects of events and transactions that are not concluded by year end.

The management of the County is responsible for maintaining an internal control system designed to ensure that the assets of the County are protected from loss or misuse and to provide reasonable assurance as to the integrity and reliability of the financial statements. The system of internal control provides for segregation of duties and is documented by written policies and procedures. To complement the system of internal control, the Brazos County Auditor's office also has an internal audit function to review the operations of the County for effective internal control and compliance with statutory requirements. To the best of our knowledge, management has considered the recommendations of the internal audit reports of the Brazos County Auditor's office in developing the system of internal controls. Management believes that the County's internal control system is, as of September 30, 2000, adequate to accomplish the specific objectives as set out above.

The County's combined financial statements, known as the *General Purpose Financial Statements*, have been audited by Ingram, Wallis & Company, P. C., independent certified public accountants. They were engaged by the Brazos County Commissioners' Court for the purpose of expressing an opinion on those statements. County management has made available to the independent auditors direct access to County officers, employees, all the County's financial records, related data, and the minutes of the Commissioners' Court meetings. Brazos County believes that all representations made to Ingram, Wallis & Company P.C., were valid and appropriate.

A handwritten signature in black ink, appearing to read "John T. Reynolds".

John T. Reynolds, C.P.A.  
County Auditor

December 20, 2000

# INGRAM, WALLIS & COMPANY

A PROFESSIONAL CORPORATION

*Certified Public Accountants*

2100 Villa Maria, Suite 100

BRYAN, TEXAS 77802

James D. Ingram, III  
Thomas A. Wallis  
James D. Ingram, IV  
Richard L. Webb

Judith W. Childs  
Mary G. Buck  
Kenneth W. Chumchal  
Jennifer A. Stillman  
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E-MAIL  
iwc@ingram-wallis.com

## INDEPENDENT AUDITORS' REPORT

**Honorable Alvin W. Jones, County Judge  
and the Honorable County Commissioners  
Brazos County, Texas  
Bryan, Texas**

We have audited the accompanying general-purpose financial statements of Brazos County, Texas (the "County"), as of and for the year ended September 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of September 30, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2000 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

The retirement system supplementary information on page 49 is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The statistical section, listed in the table of contents, was not audited by us and, accordingly, we express no opinion thereon.

Bryan, Texas  
December 20, 2000

A handwritten signature in cursive script that reads "Ingram, Wallis & Company". The signature is written in black ink and is positioned to the right of the typed text.

**BRAZOS COUNTY, TEXAS**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets</b>				
Cash	\$ 349,067	\$ 994,448	\$ 18,754	\$ 621,682
Investments	19,728,253	353,433	2,176,796	5,639,817
Prepaid Expenditures	109,552	--	--	--
Receivables:				
Taxes	1,145,188	--	141,158	--
Officials	213,914	--	--	--
Interest	11,573	6,575	7	2,899
Accounts	249,746	7,715	--	--
State	989,258	479,781	--	--
Federal	144,017	--	--	--
Due From Other Funds	17,428	81,993	6,585	--
Inventories	156,998	--	--	--
Property, Plant and Equipment - Net	--	--	--	--
<b>Other Debits</b>				
Amount Available in Debt Service Funds	--	--	--	--
Amount to be Provided:				
For Certificates of Obligation	--	--	--	--
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 23,114,994</u></b>	<b><u>\$ 1,923,945</u></b>	<b><u>\$ 2,343,300</u></b>	<b><u>\$ 6,264,398</u></b>

The accompanying notes to financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals Memorandum Only	
Internal Service	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	September 30, 2000	September 30, 1999
\$ 33,818	\$ 101,180	\$ 3,713,568	\$ --	\$ --	\$ 5,832,517	\$ 12,384,747
1,315,340	--	2,598,937	--	--	31,812,576	28,333,918
--	--	--	--	--	109,552	197,312
--	--	--	--	--	1,286,346	1,206,576
--	--	--	--	--	213,914	173,627
--	--	--	--	--	21,054	22,772
34,421	616	42,381	--	--	334,879	87,942
--	--	--	--	--	1,469,039	860,577
--	--	--	--	--	144,017	2,800
--	3,806	--	--	--	109,812	47,832
--	8,935	--	--	--	165,933	153,873
--	24,911	--	42,422,791	--	42,447,702	38,209,989
--	--	--	--	2,202,142	2,202,142	2,071,070
--	--	--	--	16,732,858	16,732,858	17,663,930
<u>\$ 1,383,579</u>	<u>\$ 139,448</u>	<u>\$ 6,354,886</u>	<u>\$ 42,422,791</u>	<u>\$ 18,935,000</u>	<u>\$ 102,882,341</u>	<u>\$ 101,416,965</u>

**BRAZOS COUNTY, TEXAS**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 1,682,899	\$ 192,351	\$ --	\$ 297,062
Accrued Salary and Compensated Leave	959,531	78,800	--	--
Accrued Expenditures	--	--	--	90,000
Contracts Payable	--	--	--	388,599
Unclaimed Funds	--	228,207	--	--
Due To Other Funds	79,123	7,739	--	--
Deferred Revenues	1,289,338	284,492	141,158	--
Note Payable - State of Texas	--	--	--	--
Certificates of Obligation Payable	--	--	--	--
Funds Held in Trust	--	--	--	--
<b>Total Liabilities</b>	<b>4,010,891</b>	<b>791,589</b>	<b>141,158</b>	<b>775,661</b>
<b>Equity and Other Credits</b>				
Investment in General Fixed Assets	--	--	--	--
Retained Earnings	--	--	--	--
<b>Fund Balances:</b>				
<b>Reserved</b>				
For Debt Service	--	--	2,202,142	--
For Prepaid Expenditures	109,552	--	--	--
For Inventories	156,998	--	--	--
For Trusts and Endowments	--	--	--	--
For Boonville Cemetery	6,135	--	--	--
For Indigent Health Care	810,000	--	--	--
For Special Purpose Programs	--	1,132,356	--	--
<b>Unreserved</b>				
Undesignated	15,651,484	--	--	--
Designated for Capital Improvements	--	--	--	5,488,737
Designated for Health Endowment Fund	2,369,934	--	--	--
<b>Total Equity and Other Credits</b>	<b>19,104,103</b>	<b>1,132,356</b>	<b>2,202,142</b>	<b>5,488,737</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 23,114,994</b>	<b>\$ 1,923,945</b>	<b>\$ 2,343,300</b>	<b>\$ 6,264,398</b>

The accompanying notes to financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals Memorandum Only	
Internal Service	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	September 30, 2000	September 30, 1999
\$ 519,206	\$ 11,565	\$ 1,750,591	\$ --	\$ --	\$ 4,453,674	\$ 3,460,707
--	8,268	--	--	--	1,046,599	930,690
--	--	--	--	--	90,000	85,000
--	--	--	--	--	388,599	183,525
--	--	--	--	--	228,207	191,251
--	--	22,950	--	--	109,812	47,832
--	--	--	--	--	1,714,988	1,332,119
--	--	--	--	--	--	8,231
--	--	--	--	18,935,000	18,935,000	19,735,000
--	--	4,475,384	--	--	4,475,384	4,241,104
<u>519,206</u>	<u>19,833</u>	<u>6,248,925</u>	<u>--</u>	<u>18,935,000</u>	<u>31,442,263</u>	<u>30,215,459</u>
--	--	--	42,422,791	--	42,422,791	38,172,624
864,373	119,615	--	--	--	983,988	1,124,722
--	--	--	--	--	2,202,142	2,071,070
--	--	--	--	--	109,552	197,312
--	--	--	--	--	156,998	148,659
--	--	105,961	--	--	105,961	245,412
--	--	--	--	--	6,135	6,027
--	--	--	--	--	810,000	1,002,000
--	--	--	--	--	1,132,356	1,046,498
--	--	--	--	--	15,651,484	13,124,314
--	--	--	--	--	5,488,737	11,832,133
--	--	--	--	--	2,369,934	2,230,735
<u>864,373</u>	<u>119,615</u>	<u>105,961</u>	<u>42,422,791</u>	<u>--</u>	<u>71,440,078</u>	<u>71,201,506</u>
<u>\$ 1,383,579</u>	<u>\$ 139,448</u>	<u>\$ 6,354,886</u>	<u>\$ 42,422,791</u>	<u>\$ 18,935,000</u>	<u>\$ 102,882,341</u>	<u>\$ 101,416,965</u>

**BRAZOS COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<b>Governmental Fund Types</b>	
	<b>General</b>	<b>Special Revenue</b>
<b>REVENUES</b>		
Taxes	\$ 24,519,972	\$ --
Charges for Services	6,206,955	333,700
Intergovernmental	946,797	1,830,836
Interest	1,295,265	67,829
Other Revenue	603,821	--
<b>TOTAL REVENUES</b>	<b>33,572,810</b>	<b>2,232,365</b>
<b>EXPENDITURES</b>		
Current		
General Government	6,030,455	2,293,736
Justice System	6,676,685	--
Law Enforcement	7,123,089	--
Juvenile Services	2,980,963	--
Public Transportation	5,904,354	--
Public Health	1,477,284	--
Human Services	1,285,436	--
Capital Outlay	10,704	63,364
Debt Service		
Principal Retirement	--	--
Interest and Fiscal Agent Fees	--	--
<b>TOTAL EXPENDITURES</b>	<b>31,488,970</b>	<b>2,357,100</b>
Excess (Deficiency) of Revenues over Expenditures	2,083,840	(124,735)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In	207,903	88,213
Operating Transfers Out	(487,455)	--
Proceeds From Sale of Fixed Assets	590,768	--
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>311,216</b>	<b>88,213</b>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	2,395,056	(36,522)
<b>FUND BALANCES, OCTOBER 1</b>	<b>16,709,047</b>	<b>1,046,498</b>
Residual Equity Transfer -		
Transfer In	--	122,380
Transfer Out	--	--
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 19,104,103</b>	<b>\$ 1,132,356</b>

The accompanying notes to financial statements are an integral part of this statement.

Governmental Fund Types		Fiduciary Fund Types	Totals	
Debt Service	Capital Projects	Expendable Trust	Memorandum Only	
			September 30, 2000	September 30, 1999
\$ 1,825,609	\$ --	\$ --	\$ 26,345,581	\$ 24,758,878
--	--	3,553	6,544,208	5,831,137
--	--	--	2,777,633	4,119,599
132,604	541,937	7,530	2,045,165	1,848,855
--	--	56,229	660,050	407,974
<u>1,958,213</u>	<u>541,937</u>	<u>67,312</u>	<u>38,372,637</u>	<u>36,966,443</u>
--	241,742	83,625	8,649,558	8,127,133
--	--	--	6,676,685	6,358,865
--	--	--	7,123,089	6,502,196
--	--	--	2,980,963	3,298,091
--	1,619,148	--	7,523,502	5,593,200
--	--	--	1,477,284	932,440
--	--	--	1,285,436	1,081,526
--	5,216,540	--	5,290,608	4,653,824
800,000	--	--	800,000	685,000
1,027,141	--	--	1,027,141	1,124,843
<u>1,827,141</u>	<u>7,077,430</u>	<u>83,625</u>	<u>42,834,266</u>	<u>38,357,118</u>
<u>131,072</u>	<u>(6,535,493)</u>	<u>(16,313)</u>	<u>(4,461,629)</u>	<u>(1,390,675)</u>
--	2,990,000	--	3,286,116	271,949
--	(2,797,903)	(758)	(3,286,116)	(271,949)
--	--	--	590,768	60,317
--	<u>192,097</u>	<u>(758)</u>	<u>590,768</u>	<u>60,317</u>
131,072	(6,343,396)	(17,071)	(3,870,861)	(1,330,358)
2,071,070	11,832,133	245,412	31,904,160	33,234,518
--	--	--	122,380	1,600,000
--	--	(122,380)	(122,380)	(1,600,000)
<u>\$ 2,202,142</u>	<u>\$ 5,488,737</u>	<u>\$ 105,961</u>	<u>\$ 28,033,299</u>	<u>\$ 31,904,160</u>

**BRAZOS COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES**  
**For the Year Ended September 30, 1999**

	<u>General</u>		<u>Special Revenue</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes	\$ 23,178,000	\$ 24,519,972	\$ --	\$ --
Charges for Services	5,068,500	6,206,955	350,160	333,700
Intergovernmental	377,536	946,797	3,854,490	1,830,836
Interest	1,495,500	1,295,265	26,500	67,829
Other Revenue	528,661	603,821	--	--
<b>TOTAL REVENUES</b>	<u>30,648,197</u>	<u>33,572,810</u>	<u>4,231,150</u>	<u>2,232,365</u>
<b>EXPENDITURES</b>				
Current				
General Government	6,291,292	6,030,455	4,519,636	2,293,736
Justice System	6,913,803	6,676,685	--	--
Law Enforcement	7,692,524	7,123,089	--	--
Juvenile Services	3,048,908	2,980,963	--	--
Public Transportation	6,834,334	5,904,354	--	--
Public Health	1,764,710	1,477,284	--	--
Human Services	1,522,980	1,285,436	--	--
Capital Outlay	16,533	10,704	246,185	63,364
Debt Service				
Principal Retirement	--	--	--	--
Interest and Fiscal Agent Fees	--	--	--	--
<b>TOTAL EXPENDITURES</b>	<u>34,085,084</u>	<u>31,488,970</u>	<u>4,765,821</u>	<u>2,357,100</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,436,887)</u>	<u>2,083,840</u>	<u>(534,671)</u>	<u>(124,735)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	208,112	207,903	111,066	88,213
Operating Transfers Out	(536,122)	(487,455)	--	--
Proceeds From Sale of Fixed Assets	460,000	590,768	--	--
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>131,990</u>	<u>311,216</u>	<u>111,066</u>	<u>88,213</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	<u>(3,304,897)</u>	<u>2,395,056</u>	<u>(423,605)</u>	<u>(36,522)</u>
<b>FUND BALANCES, OCTOBER 1</b>	16,709,047	16,709,047	1,046,498	1,046,498
Residual Equity Transfer - In	--	--	--	122,380
<b>FUND BALANCES, SEPTEMBER 30</b>	<u>\$ 13,404,150</u>	<u>\$ 19,104,103</u>	<u>\$ 622,893</u>	<u>\$ 1,132,356</u>

The accompanying notes to financial statements are an integral part of this statement.

<b>Debt Service</b>		<b>Capital Projects</b>		<b>Totals Memorandum Only</b>	
<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
\$ 1,793,000	\$ 1,825,609	\$ --	\$ --	\$ 24,971,000	\$ 26,345,581
--	--	--	--	5,418,660	6,540,655
--	--	--	--	4,232,026	2,777,633
50,000	132,604	497,500	541,937	2,069,500	2,037,635
--	--	--	--	528,661	603,821
<u>1,843,000</u>	<u>1,958,213</u>	<u>497,500</u>	<u>541,937</u>	<u>37,219,847</u>	<u>38,305,325</u>
--	--	813,549	241,742	11,624,477	8,565,933
--	--	--	--	6,913,803	6,676,685
--	--	--	--	7,692,524	7,123,089
--	--	--	--	3,048,908	2,980,963
--	--	3,560,000	1,619,148	10,394,334	7,523,502
--	--	--	--	1,764,710	1,477,284
--	--	--	--	1,522,980	1,285,436
--	--	7,725,839	5,216,540	7,988,557	5,290,608
800,000	800,000	--	--	800,000	800,000
1,043,000	1,027,141	--	--	1,043,000	1,027,141
<u>1,843,000</u>	<u>1,827,141</u>	<u>12,099,388</u>	<u>7,077,430</u>	<u>52,793,293</u>	<u>42,750,641</u>
--	131,072	(11,601,888)	(6,535,493)	(15,573,446)	(4,445,316)
--	--	3,020,000	2,990,000	3,339,178	3,286,116
--	--	(2,798,112)	(2,797,903)	(3,334,234)	(3,285,358)
--	--	--	--	460,000	590,768
--	--	221,888	192,097	464,944	591,526
--	131,072	(11,380,000)	(6,343,396)	(15,108,502)	(3,853,790)
2,071,070	2,071,070	11,832,133	11,832,133	31,658,748	31,658,748
--	--	--	--	--	122,380
<u>\$ 2,071,070</u>	<u>\$ 2,202,142</u>	<u>\$ 452,133</u>	<u>\$ 5,488,737</u>	<u>\$ 16,550,246</u>	<u>\$ 27,927,338</u>

**BRAZOS COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS**  
**ALL PROPRIETARY FUND TYPES**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	Internal Service	Enterprise	Totals (Memorandum Only)	
			2000	1999
<b>OPERATING REVENUES</b>				
Fees of Service	\$ --	\$ 152,225	\$ 152,225	\$ 157,796
Commissary Sales	--	175,161	175,161	149,933
Employee Dependents	424,979	--	424,979	382,479
Self Pays	350,777	--	350,777	397,028
Excess Risk Benefits	102,873	--	102,873	46,050
Brazos County	2,255,200	--	2,255,200	2,193,440
Retirees	38,922	--	38,922	--
Other Revenue	1,151	--	1,151	880
<b>TOTAL OPERATING REVENUES</b>	<b>3,173,902</b>	<b>327,386</b>	<b>3,501,288</b>	<b>3,327,606</b>
<b>OPERATING EXPENSES</b>				
Personnel Services	--	202,371	202,371	244,297
Departmental Support	--	31,041	31,041	41,597
Cost of Goods Sold	--	87,706	87,706	77,358
Contracts for Service	--	--	--	4,220
Life Insurance	32,960	--	32,960	24,031
Stop Loss Premiums	204,359	--	204,359	213,044
Benefit Claims	3,075,087	--	3,075,087	2,353,782
Administrative Fees	88,636	--	88,636	79,790
Depreciation	--	12,453	12,453	14,115
<b>TOTAL OPERATING EXPENSES</b>	<b>3,401,042</b>	<b>333,571</b>	<b>3,734,613</b>	<b>3,052,234</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(227,140)</b>	<b>(6,185)</b>	<b>(233,325)</b>	<b>275,372</b>
<b>NONOPERATING REVENUES</b>				
Interest	90,788	1,803	92,591	66,104
<b>TOTAL NONOPERATING REVENUES</b>	<b>90,788</b>	<b>1,803</b>	<b>92,591</b>	<b>66,104</b>
<b>NET INCOME (LOSS)</b>	<b>(136,352)</b>	<b>(4,382)</b>	<b>(140,734)</b>	<b>341,476</b>
<b>RETAINED EARNINGS, OCTOBER 1</b>	<b>1,000,725</b>	<b>123,997</b>	<b>1,124,722</b>	<b>783,246</b>
<b>RETAINED EARNINGS, SEPTEMBER 30</b>	<b>\$ 864,373</b>	<b>\$ 119,615</b>	<b>\$ 983,988</b>	<b>\$ 1,124,722</b>

The accompanying notes to financial statements are an integral part of this statement.

**BRAZOS COUNTY, TEXAS**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	Internal Service	Enterprise	Totals (Memorandum Only)	
			2000	1999
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net Operating Income (Loss)	\$ (227,140)	\$ (6,185)	\$ (233,325)	\$ 275,372
(Increase) Decrease in Receivables	(28,914)	(469)	(29,383)	29,345
(Increase) Decrease in Inventory	--	(3,721)	(3,721)	949
Decrease in Due From Other Funds	440	12,964	13,404	14,163
Increase (Decrease) in Accounts Payable	1,720	(4,376)	(2,656)	92,059
Increase (Decrease) in Accrued Salary and Compensatory Leave	--	(4,962)	(4,962)	4,176
Increase (Decrease) in Payable for Unemployment Benefits	(22,826)	--	(22,826)	25,503
Decrease in Due To Other Funds	--	(1,875)	(1,875)	(445)
Depreciation Expense	--	12,453	12,453	14,115
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(276,720)</u>	<u>3,829</u>	<u>(272,891)</u>	<u>455,237</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of Fixed Assets	--	--	--	(16,117)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(16,117)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment Income	90,788	1,803	92,591	66,104
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>90,788</u>	<u>1,803</u>	<u>92,591</u>	<u>66,104</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(185,932)	5,632	(180,300)	505,224
<b>CASH AND CASH EQUIVALENTS, OCTOBER 1</b>	<u>1,535,090</u>	<u>95,548</u>	<u>1,630,638</u>	<u>1,125,414</u>
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30</b>	<u>\$ 1,349,158</u>	<u>\$ 101,180</u>	<u>\$ 1,450,338</u>	<u>\$ 1,630,638</u>

The accompanying notes to financial statements are an integral part of this statement.

**BRAZOS COUNTY, TEXAS**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2000**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Brazos County, Texas ("County") have been prepared in conformity with generally accepted accounting principles ("GAAP") for local government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

**A. Reporting Entity**

Brazos County was created in 1841. The County is a public corporation and a political subdivision of the State of Texas. It performs governmental functions as required or authorized by the Texas Constitution and the Laws of the State. A Commissioners' Court composed of an elected County Judge and four elected Commissioners governs the County. The combined financial statements include all departments, funds or accounts for the County, the primary government.

For financial reporting purposes, GASB 14 defines the reporting entity as the primary government and its component units. Brazos County is the primary governmental unit. The financial statements include all funds, account groups, agencies, boards, commissions, and authorities for which the elected officials of the County are financially accountable. The financial statements include those entities for which the nature and significance of the relationship between the entity and the County are such that to exclude the entity from the financial reporting entity would render the financial statements misleading or incomplete. There are no entities that meet the criteria as a component unit of Brazos County.

**B. Basis For Presentation**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements into three broad fund categories. Each category is further subdivided into separate fund types, and two account groups as follows:

*Governmental Funds* are accounted for using a spending (or financial flow) measurement focus. Only current assets and current liabilities are generally included on their balance sheets. The operating statements present the sources and uses of these available resources during a given time period.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**continued**

**B. Basis for Presentation**

**continued**

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The fund accumulates reserves for future capital improvements and unforeseen catastrophic events.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and capital projects) which are legally restricted to expenditures for a specified purpose.

Debt Service Funds - The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, capitalized lease obligations, interest and related costs.

Capital Projects Fund - Capital Projects Funds are used to account for the acquisition or construction of major capital facilities. Principal sources of funds for expenditure are general obligation bonds, proceeds from certificates of obligation, and interest income.

*Proprietary Funds* use a capital maintenance measurement focus, much as is seen in the private sector. The accounting objectives are determination of net income and financial position. The County's intent is that the cost of providing goods and services on a continuing basis be financed and recovered primarily through user charges. All assets and all liabilities (whether current or non-current) associated with a proprietary fund's activities are included on its balance sheet. Proprietary fund equity is shown as retained earnings, per GASB pronouncements on accounting and reporting for proprietary funds. The County follows all FASB pronouncements as well as APB opinions issued after November 30, 1989, with regard to proprietary activity.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department to other departments of the County on a cost reimbursement basis.

Enterprise Fund - The Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/ or net income is necessary for management accountability.

*Fiduciary Funds* are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental funds. These include Expendable Trust and Agency Funds.

Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**continued**

**B. Basis for Presentation**

**continued**

*Account Groups* established by the County are primarily for control purposes and include the General Fixed Assets Account Group and the General Long-Term Debt Account Group. These two account groups are not “funds” in that they are concerned only with the measurement of financial position and do not involve measurement of results of operations.

General Fixed Asset Account Group is used to account for general government fixed assets having a useful life of longer than three years and a cost of \$1,000 or more.

General Long-Term Debt Account Group is used to account for outstanding general obligations of the County and certificates of obligation.

**C. Basis Of Accounting**

Basis of accounting refers to the time at which revenues and expenditures are recognized and reported in the financial statements. All governmental funds, expendable trust funds and agency funds are accounted for on the modified accrual basis of accounting. The governmental and expendable trust funds use a current financial resource measurement focus. Agency Funds are custodial in nature and do not involve measurement of operations. Under the modified accrual basis of accounting, certain revenues are recorded when susceptible to accrual, both measurable and available. In this context, “available” should be taken to mean collectible within the current period, or soon thereafter, so as to be “available” to pay liabilities of the current period. Grants in aid received from other governmental units are recognized as revenue in the period the related expenditures are incurred, or when the County is entitled to the aid. All other revenues are recognized as cash is received. Major revenues that have been accrued are charges for service and fee assessments, intergovernmental revenues, and interest earnings on cash and investments. Expenditures are recognized as incurred except for principal and interest on general long-term debt that are recognized as expenditures when due.

The Proprietary Fund is accounted for on a flow of economic resources measurement focus. The accrual basis of accounting is used recognizing revenues in the period when they are earned and become measurable. Expenses are recognized when they are incurred, if measurable. This means that all assets and liabilities associated with the activity being measured are included on its balance sheet. The operating statement presents increases and decreases in net total assets.

**D. Budget**

Annual budgets are legally adopted for general, special revenue, debt service, capital projects, and internal service funds. Budgeted amounts represent the original budget for 2000 as subsequently amended by the Commissioners’ Court. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). The County employs an encumbrance accounting system as a method of accomplishing budgetary control. At year-end, open encumbrances are closed. The department is required to re-appropriate the funds within the following year’s budget.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****continued****D. Budget****continued**

The County Judge is recognized by State statutes as the budget officer for the County and responsible for the preparation of the proposed budget. The proposed expenditures may not exceed the revenue estimates prepared by the County Auditor. The County in the preparation of the budget adheres to the following procedures:

- Departmental annual budget requests are submitted by the department head to the budget officer during the third quarter of the current fiscal year, for the fiscal year beginning October 1.
- The County Auditor prepares an estimate of available resources for the coming fiscal year and presents the estimates to the budget officer by July 15 each year.
- Informal departmental hearings are held with the budget officer.
- The budget officer prepares the proposed annual operating budget to be presented to the Commissioners' Court for consideration. The budget represents the financial plan for the new fiscal year.
- Formal public hearings are held on the proposed budget.
- The adopted budget must be balanced; i.e., available resources must be sufficient to support annual appropriations. The adopted budget must be approved by a majority of the Commissioners' Court on or before November 1 each year.
- The budget is adopted using classifications within each department. The operating department is the legal level of budgetary control.
- The budget may not be increased through the use of supplemental appropriations each year, unless the County Auditor certifies to the Commissioners' Court that supplemental receipts have been realized, and are available to support disbursements, which were not included in the budget for the fiscal year.
- Transfer of appropriations between departments requires the expressed permission of Commissioners' Court, and all appropriations lapse at year-end.
- Annual budgets are legally adopted for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and the Internal Service Fund.

**E. Encumbrances**

Encumbrances represent commitments related to goods and services that were budgeted, appropriated and ordered at year end, but which had not been received or completed at that date. Encumbrance accounting is utilized in governmental funds and therefore encumbrances are recorded for these commitments to reserve that portion of the applicable appropriation. Encumbrances outstanding at year-end are recorded as reservations of fund balances. These amounts do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. As of September 30, 2000, there were no outstanding encumbrances.

**F. Fund Balance Designated for Health Endowment Fund**

During fiscal year 1998-1999, the County elected to create the Brazos County Community Healthcare Endowment Fund with the funds received from the statewide "Tobacco Settlement." Commissioner's Court has designated the corpus of the funds received (\$2,000,000) to be invested and the interest earned to be used to provide funding for various County health programs. Commissioner's Court has appropriated \$150,000 for anticipated program needs during the 2000-2001 fiscal year and has designated \$219,934 for future programs.

**G. Cash And Cash Equivalents**

The County defines all cash, money market accounts, and certificates of deposit that have an original maturity date of ninety days or less as cash or cash equivalents. Cash and cash equivalents related to restricted assets are also included. Cash and cash equivalents are short term, highly liquid investments, which may be converted to cash. The County uses a pool method to account for cash and cash equivalents. Equity in cash and cash equivalents and interest income from the cash pool is allocated to the participating funds on a monthly basis. The amount of the allocation is determined by calculating a ratio of each fund's equity in the pool to the total pool.

**H. Investments**

All County funds must be on deposit with the County depository unless the Commissioners' Court directs the County Treasurer to invest funds as otherwise provided by law. Investments are stated at fair value or amortized cost.

The County's investment policy is based on Section 116.112 of the Local Government Code and Government Code Chapter 2256, Subchapters A and B. This document sets forth (1) investment authority, scope of policy and investment objectives; (2) investment types and investment strategies; (3) investment responsibility, control, collateral, and investment safekeeping; and (4) investment reporting and performance evaluation.

Investments authorized by the investment policy are those set forth in the Local Government Code. They are as follows:

- direct debt securities of the United States, its agencies and instrumentalities.
- fully collateralized security repurchase agreements with the County depository or with state or national banks domiciled in Texas.
- certificates of deposit if issued by a state or a national bank domiciled in this state, or a savings and loan association domiciled in this state, if the certificate is 102% collateralized.
- a bankers' acceptance if it has a stated maturity of 270 days or fewer from the date of issuance and is eligible for collateral for borrowing from a Federal Reserve Bank.
- commercial paper is an authorized investment if the commercial paper has a stated maturity of 90 days or fewer from the date of issuance and is rated not less than A-1 and P-1.
- money market funds if the Commissioners' Court by resolution authorizes investment in the fund with limitations.
- eligible investment pools if the Commissioners' Court by resolution authorizes investment in the particular pool.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**continued**

**H. Investments**

**continued**

To protect against fraud and embezzlement, the County's investment policy requires that the assets of the County shall be secured through third party custody and safekeeping procedures. Bearer instruments shall be held only through third party institutions. Investment officials shall be bonded to protect the public against possible embezzlement and malfeasance. Safekeeping procedures are reviewed annually by the independent auditor.

**I. Short Term Interfund Receivables/Payables**

The County has numerous transactions between funds, including expenditures and transfers of resources. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Tax collections received prior to year-end are deposited into the general fund and "due to other fund" payables are appropriately recorded. Current interfund loans are classified as "interfund receivable/payables" (see Note 9).

Transactions that constitute reimbursements to a fund for expenditures and/or expenses initially made from it, which are properly applicable to another fund are recorded as expenditures and/or expenses in the reimbursing fund. They are recorded as reductions of expenditures and/or expenses in the fund that is reimbursed.

**J. Inventory**

The County maintains inventory at various levels. All inventory is valued at cost and is accounted for under the consumption method. Inventories of paper, copier supplies and road maintenance materials are maintained for all departments within the General Fund. An inventory of consumable food and personal items is maintained within the Jail Commissary Enterprise Fund.

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond September 30, 2000, are recorded as prepaid items, and amortized as expenditures as consumed.

**L. Fixed Assets**

The governmental funds reflect fixed asset acquisitions as expenditures and therefore are not capitalized within these funds. Fixed assets, other than public domain (infrastructure) assets such as roads, bridges and rights-of-way, etc., are recorded when acquired in the General Fixed Asset Account Group. This establishes continued control over and accountability for these assets. The general fixed assets are stated at historical cost or estimated historical cost if the actual is not known. Donated fixed assets are valued at their fair value on the date donated. Assets in the general fixed asset account group are not depreciated.

Fixed assets in the proprietary funds of the government are recorded at cost. Fixed assets are depreciated in the proprietary funds of the government using the straight-line method over the following estimated useful lives:

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****continued****L. Fixed Assets****continued**

<u>Assets</u>	<u>Years</u>
Vehicles	5
Office equipment	5
Computer equipment	5

**M. Compensated Absences**

All full-time employees are granted vacation and sick leave benefits based on length of service. Non-exempt employees may earn compensatory time off for overtime worked. Employees are entitled to receive accumulated vacation pay earned in a lump sum payment if their employment is terminated. The related accrued vacation payable and accumulated compensatory time has been accrued as an expense and a liability at year-end in the appropriate fund. Accumulated sick leave benefits are not recorded, being lost upon termination of employment.

Non-exempt, non-law enforcement employees earn compensatory time at one and one-half times the excess of 40 hours per week worked. These employees can accrue a maximum of 240 hours. Non-exempt, law enforcement employees earn compensatory time at one and one-half times the excess of 171 hours per 28 days worked. Non-exempt, law enforcement employees can accrue a maximum of 480 hours. At termination, all compensatory time is paid at the wage rate in place at termination. The maximum amount of vacation time an employee can accrue is 240 hours. At termination, an employee is paid for all vacation time earned up to the date of separation at the current wage rate.

**N. Long Term Obligations**

General obligation bonds and other forms of long-term debt are obligations of the County as a whole and not of specific funds. The proceeds of such debt are spent on facilities set out in bond resolutions and benefit the County's entire operation. Such debt is included in a separate self-balancing General Long-Term Debt Account Group. The County does not use long-term debt to support normal operations.

**O. Memorandum Only - Total Columns**

Total columns on the Combined Statements - Overviews are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles, and such data is not comparable to a consolidation. Interfund eliminations have not been made in aggregating the data.

**NOTE 2 - BUDGETARY LEGAL COMPLIANCE**

Appropriations for total budget cannot exceed total resources that will be available for the year as forecast by the County Auditor. This is the legal level of control for the County budget. Expenditures may not exceed budgeted appropriations at the fund level except for General Fund, which is appropriated at the department level. Administrative control is maintained through the establishment of more detailed line-item budgets. Amendments increasing budget appropriations are restricted to those for “emergency expenditures, in case of grave public necessity, to meet unusual and unforeseen conditions that could not, by reasonably diligent thought and attention, have been included in the original budget.”

The Commissioners’ Court must approve the original budget appropriations and subsequent amendments and adjustments. The County Auditor is required to monitor the expenditures of all the funds in comparison to that which has been appropriated. The following schedule of changes in the original budget appropriations includes those funds for which the Commissioners’ Court has legally adopted a budget, as well as funds with managerial budgets.

	<b>Original Budgeted Expenditures And Other Financing Uses</b>	<b>Supplemental Appropriations</b>	<b>Original As Amended</b>
General	\$ 32,908,478	\$ 1,712,728	\$ 34,621,206
Special Revenue	2,527,530	2,238,291	4,765,821
Debt Service	1,843,000	--	1,843,000
Capital Projects	12,375,000	2,522,500	14,897,500
Internal Service	<u>2,940,000</u>	<u>430,000</u>	<u>3,370,000</u>
Totals	<u>\$ 52,594,008</u>	<u>\$ 6,903,519</u>	<u>\$ 59,497,527</u>

The Commissioners’ Court budgets by fund, department, and classification within each department. This report does not detail compliance at the classification level. Budgetary compliance at the classification level is presented in a supplementary report entitled “Budget Control Status” and is available upon request. The County Auditor’s office monitors the budget at the required level of legal compliance and will not approve requisitions, purchase orders, or invoices unless appropriated funds are available within the departmental classification. Supplemental appropriations during the year were due to realized revenues (as certified by the County Auditor) in excess of anticipated levels.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

**A. Deposits**

The County’s depository agreement with Wells Fargo Bank Texas, N. A., requires collateralization for all funds on deposit. The Federal Deposit Insurance Corporation does not cover County deposits. The value of collateral must be equal to or greater than the average daily balance of funds on deposit or 105% of the prior month’s average deposit. State statutes require that the collateral be government securities that are acceptable to the Commissioners’ Court. All of the pledged collateral for the County’s demand deposits and time deposits is U. S. Government securities. At September 30, 2000, bank balances of deposits were entirely collateralized with securities held at the Federal Reserve Bank in Dallas, Texas in a fiduciary account in the name of the County. These are classified as a Category I credit risk. All deposits and time deposits (less than 90 days) are stated at cost and reflected on the balance sheet as “Cash”. Certificates of Deposits and Money Market accounts held by the Agency Funds are reflected on the balance sheet as “Investments”.

**NOTE 3 - DEPOSITS AND INVESTMENTS****continued****B. Investments**

The GASB requires that investments represented by specific identifiable securities be classified as to credit risk by three categories as described below:

- Category 1 Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name
- Category 3 Uninsured and unregistered, with securities held by the counterparty in the County's name, or held by the counterparty's trust department or agent, but not in the County's name.

The County is authorized (by the Texas Public Funds Investment Act, Texas Civil Statutes, Article 842a-2, as amended) to purchase, sell and invest its funds and funds under its control. During the year ended September 30, 2000, County investments included funds deposited in a local government investment pool, direct debt securities (including FHLMC Discount Notes that were held as of September 30, 1999) of the United States, and mutual funds. Investments in direct debt securities of the United States mature within one year of acquisition, and therefore are reported at amortized cost. The pooled investments are reported at fair value. Those subject to classification are Category 1 investments. The Money Market and Certificates of Deposit are classified as Category 1 deposits. The pooled investments are not identifiable investments and therefore not classified, in accordance with GASB Statement 3.

Investments at September 30, 2000 are as follows:

Pooled Investments	\$ 19,554,448
FHLB Note	1,727,493
FNMA Discount Note	1,131,867
Federal Farm Credit Bank Discount Note	2,059,820
U.S. Treasury Note	1,018,281
Commercial Paper	3,721,730
Money Market and Certificates of Deposit	1,805,288
Property	<u>793,649</u>
Total Investments	<u>\$ 31,812,576</u>

The Money Market and Certificate of Deposit investments are recorded in the Agency Funds and are those funds held in a custodial relationship by the District Clerk as required by the District Courts. The listed property is that property recorded in the Bail Bond Board Expendable Trust Fund. The property is held by the County as security for the bail bondsman operating in the County. Both types of investments are categorized as Category 1 investments.

**NOTE 4 - PROPERTY TAXES RECEIVABLE**

Property taxes attach as an enforceable lien on property as of January 1 of a given year. Taxes levied on October 1 are payable by January 31 of the following year, and by statute become delinquent on February 1. Estimated taxes to be collected are recorded as taxes receivable on October 1. When taxes are collected, they are recorded as revenue, and as a reduction of taxes receivable. For the year

**NOTE 4 - PROPERTY TAXES RECEIVABLE****continued**

ended September 30, 2000, the tax rate to finance general governmental services was \$0.3777 per \$100.00 valuation. The tax rate for the payment of principal and interest on long-term debt was \$0.0397 per \$100.00 valuation. Under provisions adopted by the State, the maximum rate that can be set to service governmental services is \$0.80 per \$100 of assessed value.

At September 30, 2000, delinquent taxes receivable by fund are as follows:

General	\$ 1,145,188
Debt Service	<u>141,158</u>
Totals	<u>\$ 1,286,346</u>

The County reflects the receivable as an asset, but no allowance is provided for uncollectible taxes. Accordingly, the County has accounted for the receivable as deferred revenue, since it will be collected in some future period.

The Brazos County Appraisal District is responsible for the recording and appraisal of property for all taxing units in the County. The Appraisal District is required to assess property at 100% of its appraised value. Real property is subject to reappraisal on a four-year cycle.

The County's Tax Assessor-Collector acts as agent in the billing and collecting of taxes for the Brazos County Water Control Improvement District - Big Creek, the City of Bryan, the City of College Station, the Bryan Independent School District, the College Station Independent School District, Brazos County Education District, and Brazos County Rural Fire Prevention Districts 1, 2, and 4. These transactions are recorded in an agency account.

**NOTE 5 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets for the year ended September 30, 2000, is as follows:

	<u>Balance</u> <u>10/01/99</u>	<u>Additions</u>	<u>Retirements</u> <u>and Adjustments</u>	<u>Balance</u> <u>09/30/00</u>
Land	\$ 1,132,293	\$ --	\$ --	\$ 1,132,293
Buildings	26,453,531	3,344,918	--	29,798,449
Improvements	584,597	114,572	--	699,169
Machinery and Equipment	<u>10,002,203</u>	<u>1,831,118</u>	<u>(1,040,441)</u>	<u>10,792,880</u>
Totals	<u>\$ 38,172,624</u>	<u>\$ 5,290,608</u>	<u>\$(1,040,441)</u>	<u>\$ 42,422,791</u>

A summary of changes in fixed assets in the enterprise funds for the year ended September 30, 2000, is as follows:

	<u>Balance</u> <u>10/01/99</u>	<u>Additions</u>	<u>Retirements</u> <u>and Adjustments</u>	<u>Balance</u> <u>09/30/00</u>
Machinery and Equipment	\$ 86,348	\$ --	\$ --	\$ 86,348
Accumulated Depreciation	<u>(48,983)</u>	<u>(12,454)</u>	<u>--</u>	<u>(61,437)</u>
Totals	<u>\$ 37,365</u>	<u>\$ (12,454)</u>	<u>\$ --</u>	<u>\$ 24,911</u>

**NOTE 6 - OPERATING LEASES**

All property leases currently in force are operating leases that provide for cancellation at each annual anniversary date. These leases are for office space and ground storage having minimum lease payments of \$55,000 annually. At September 30, 2000, the County had entered three lease arrangements with outside non-profit entities to provide space within the Brazos Center, a public facility owned by the County. The County has entered into a lease arrangement with the Brazos Valley Museum to provide the Museum with space at the annual cost of \$2,448. The lease is a 50-year lease expiring in 2040. In the past, the County had entered a year to year lease with the Junior League of Bryan/College Station for \$7,200 per year. The lease was renewed in September 1999 for two years. The Brazos Valley Art League maintains an annual lease, expiring each September in the amount of \$5,760.

The County entered into four non-cancelable operating leases during the year ended September 30, 2000, for the use of photocopying equipment. The leases are for a 60 month period at an annual cost of \$24,708. The future minimum lease payments for these lease are as follows:

<u>Year Ended September 30,</u>	<u>Amount</u>
2001	\$ 24,708
2002	24,708
2003	24,708
2004	24,708
2005	<u>6,705</u>
Total	<u>\$ 105,537</u>

**NOTE 7- LONG-TERM DEBT**

The future annual requirements to amortize all certificates of obligation at September 30, 2000, including principal and interest payments are as follows:

<u>FISCAL YEAR</u>	<u>TOTAL REQUIRED PRINCIPAL</u>	<u>TOTAL REQUIRED INTEREST</u>	<u>TOTAL REQUIREMENTS</u>
2001	\$ 860,000	\$ 972,259	\$ 1,832,259
2002	935,000	914,904	1,849,904
2003	1,015,000	852,484	1,867,484
2004	1,100,000	789,702	1,889,702
2005	1,180,000	727,067	1,907,067
2006	1,260,000	663,417	1,923,417
2007	1,345,000	599,531	1,944,531
2008	1,430,000	532,008	1,962,008
2009	1,525,000	459,621	1,984,621
2010	1,620,000	382,339	2,002,339
2011-2016	<u>6,665,000</u>	<u>834,825</u>	<u>7,499,825</u>
Totals	<u>\$ 18,935,000</u>	<u>\$ 7,728,157</u>	<u>\$ 26,663,157</u>

**NOTE 7- LONG-TERM DEBT****continued**

The following is a summary of long-term debt transactions of the County for the year ended September 30, 2000:

	<u>OUT- STANDING 10/01/99</u>	<u>ADDITIONS (RETIREMENTS)</u>	<u>OUT- STANDING 09/30/00</u>
Certificates of Obligation, Series 1987 6.30% - 6.7%, due 12/01 and 06/01, original amount authorized and issued \$4,500,000	\$ 1,580,000	\$ (360,000)	\$ 1,220,000
Certificates of Obligation, Series 1996, 5.30%-7.25%, due 03/01 and 09/01 original amount authorized and issued \$8,500,000	8,230,000	(285,000)	7,945,000
Certificates of Obligation, Series 1998, 4.6336%, due 03/01 and 09/01 original amount authorized and issued \$10,000,000	<u>9,925,000</u>	<u>(155,000)</u>	<u>9,770,000</u>
Totals	<u>\$ 19,735,000</u>	<u>\$ (800,000)</u>	<u>\$ 18,935,000</u>

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. There were no arbitrage rebate payments made in the fiscal year 99-00. During the year ended September 30, 2000 the estimated liability for arbitrage rebate for the 1996 Certificate of Obligation Series was reduced to zero. As of September 30, 2000 the estimated liability for the 1998 Certificate of Obligation Series was \$168,888.

**NOTE 8- CONTINGENT LIABILITIES**

The County is a defendant in various lawsuits, as well as matters in current litigation. All are matters that are pending and have arisen in the normal course of the County's operations. Although the outcome of these lawsuits is not presently determinable, the County's various legal counsel are of the opinion that the settlement of these claims and pending litigation will not have a material effect on the County's financial statements. Consequently, there has been no current provision to reserve funds for such claims.

The County became self-insured for employee and dependent health insurance on September 1, 1993. The County has completely reserved all funds in the Internal Service Fund for the purpose of funding current and future liabilities related to health insurance.

The County receives various grant moneys that are subject to audit and adjustment by the grantor agencies. Any disallowed expenditure will become a liability of the County. The amount cannot be determined at this time, but the County expects such amounts, if any, to be immaterial.

**NOTE 9- INTERFUND RECEIVABLES AND PAYABLES**

Due to/from other funds at September 30, 2000:

	<b><u>Interfund Receivables</u></b>	<b><u>Interfund Payables</u></b>
General Fund	\$ 17,428	\$ 79,123
Special Revenue Funds:		
Unclaimed Property	4,120	--
Grants	77,873	--
Sheriff Department Crime Fund	--	7,739
Debt Service Fund	6,585	--
Proprietary Funds:		
Enterprise Funds:		
County Attorney Operating	3,806	--
Trust and Agency Funds:		
Payroll	--	390
Brazos Center	--	16,479
County Attorney	--	1,402
Inmate	--	4,679
Totals	<u>\$ 109,812</u>	<u>\$ 109,812</u>

Individual operating transfers in and transfers out at September 30, 2000, are as follows:

	<b><u>Operating Transfers In</u></b>	<b><u>Operating Transfers Out</u></b>
General Fund		
Special Revenue Funds:		
Appellate Judicial System	\$ --	\$ 2,000
Alternative Dispute	--	5,000
Grants	--	80,455
Capital Project Funds:		
Capital Improvements	<u>207,903</u>	<u>400,000</u>
Sub-Total	<u>207,903</u>	<u>487,455</u>
Special Revenue		
Appellate Judicial System	2,000	--
Alternative Dispute	5,000	--
Grants	<u>81,213</u>	<u>--</u>
Sub-Total	<u>88,213</u>	<u>--</u>
Capital Projects		
General Fund	400,000	207,903
Minimum Security Jail Expansion	--	2,590,000
Capital Roads	<u>2,590,000</u>	<u>--</u>
Sub-Total	<u>2,990,000</u>	<u>2,797,903</u>
Trust and Agency Funds		
Expendable Trust Fund		
District Attorney Administration	<u>--</u>	<u>758</u>
Sub-Total	<u>--</u>	<u>758</u>
Totals	<u>\$ 3,286,116</u>	<u>\$ 3,286,116</u>

## **NOTE 10 - DEFERRED COMPENSATION**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, as amended, is available to all employees, and permits them to defer a portion of their salary until future years. The Plan funds are not available to employees until termination, retirement, death, or emergency. Brazos County is not the Plan administrator or the trustee, therefore the assets of the Plan are no longer a reportable fund within the County's financial statements.

## **NOTE 11- EMPLOYEE RETIREMENT SYSTEM**

### **A. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS or System). The Board of Trustees of the System is responsible for the administration of the statewide agent multiple-employer system consisting of over 500 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. This report includes the required six-year trend information. To obtain a copy send a written request for the CAFR to the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The Commissioners' Court of Brazos County adopts the plan provisions, within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but accumulated contributions must be left in the plan. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and County-financed monetary credits. The governing body of Brazos County, within the actuarial constraints imposed by the TCDRS Act, adopts the level of these monetary credits. Therefore, the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability the benefit is calculated by converting the sum of the employee's accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS.

### **B. Funding Policy**

Brazos County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. Brazos County contributed using the actuarially determined rate of 10.98% for fiscal year 2000. For 2001, the County's rate is anticipated to remain at 10.98%. The employee's member contribution rate remained at 7.00% for 2000.

**NOTE 11- EMPLOYEE RETIREMENT SYSTEM**

**continued**

**C. Annual Pension Cost**

For the County's fiscal year ending September 30, 2000, the County's annual pension cost for the TCDRS plan for its employees was \$1,669,144. The County's annual required contributions were \$1,669,144, and the County's actual contributions were \$1,669,144. The County's annual pension cost for the fiscal year ended September 30, 1999, was \$1,505,335. The annual required contribution for 2000 was actuarially determined as a percent of the covered payroll of the participating employees, and, was in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 1997, and December 31, 1998, which is the basis for determining the contribution rate for calendar year 1999 and 2000 respectively. The December 31, 1999 actuarial valuation is the most recent valuation.

Actuarial valuation date	<u>12/31/97</u>	<u>12/31/98</u>	<u>12/31/99</u>
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Remaining amortization period	20 years	20 years	20 years
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.9%	5.9%	5.9%
Includes inflation at	4.0%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

**Trend Information for the Retirement Plan for the Employees of Brazos County**

<b>Fiscal Year</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
09/30/98	\$ 1,249,221	100%	None
09/30/99	\$ 1,505,335	100%	None
09/30/00	\$ 1,669,144	100%	None

**NOTE 12 - POST EMPLOYMENT AND RETIREMENT BENEFITS**

The County provides health care benefits as required by the Federal government under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"). COBRA requires employers that sponsor group health plans to provide continuation of group coverage to terminated employees and their dependents in circumstances where coverage would normally end. The election to be covered is at the request of the employee. The employee is then required to pay the premium costs for themselves and their dependents. Expenditures are recognized as claims are submitted. COBRA participants are reimbursed at the same levels as active employees. At September 30, 2000, the County had been fully reimbursed for costs related to COBRA participants.

**NOTE 12 - POST EMPLOYMENT AND RETIREMENT BENEFITS** **continued**

Effective January 1, 2000, Brazos County began offering post-retirement health care benefits to certain retirees. County policy allows employees to become eligible for post retirement health care benefits after meeting the service and retirement age requirements of the TCDRS retirement plan. County policy restricts post retirement health care benefits to those employees that qualified for health coverage during employment. Health care benefits are available to employees that normally work 1,664 or more hours annually. The County opted to extend health care benefits to retirees that maintained coverage through the County's health care plan as of January 1, 2000. Funding for the post retirement health care benefits is provided by the County. The County recognizes expenditures for post retirement health care benefits as paid, which during fiscal year 2000 totaled \$38,922. At September 30, 2000 there were 17 retirees receiving benefits and 26 employees that qualify for retirement and health related benefits.

**NOTE 13 – SEGMENT INFORMATION OF ENTERPRISE FUNDS**

The County maintains enterprise funds that are intended to be self-supporting through user fees charged for services. Segment information for the fiscal year ended September 30, 2000, is as follows:

	<b>Jail Commissary</b>	<b>County Attorney Operating</b>	<b>Total</b>
Operating revenues	\$ 175,161	\$ 152,225	\$ 327,386
Depreciation expense	--	12,453	12,453
Operating income (loss)	8,597	(14,782)	(6,185)
Net income (loss)	10,400	(14,782)	(4,382)
Net working capital	64,128	30,576	94,704
Total assets	78,912	60,536	139,448
Total equity	64,128	55,487	119,615

**NOTE 14 - RISK MANAGEMENT**

The County participates in a worker's compensation pool administered by the Texas Association of Counties. The Texas Association of Counties handles claims adjusting and related administrative services for the program. Premiums are evaluated annually by position class code at actuarially determined rates. The County's workers' compensation program provides medical and indemnity payments as required by law for on-the-job related injuries and is accounted for by the use of departmental expenditures, based on a percentage of payroll. The pool that the County participates in has provided for reinsurance coverage for excess workers' compensation and employer's liability. The County does not recognize any liability for outstanding losses for incurred but not reported claims. The Texas Association of Counties assumes this responsibility. The County is self-insured for medical claims only. The County has established a Health and Life Insurance Internal Service Fund to account for the costs associated with various health related insurance programs. The County currently provides medical and dental programs for its

**NOTE 14 - RISK MANAGEMENT****continued**

employees with basic prescription and life benefits attached. The County pays the full cost for all qualifying employees. The individual pays for dependent and retiree premium expenses.

The Internal Service Fund acts as a clearing account to collect the premium payments from the County, the employee, and the retiree. The fund pays all claims and administrative fees. The County has purchased reinsurance that provides a \$50,000 stop loss on an individual claim, and an aggregate at 125% of expected claims (\$1,600,000). All funds are available to pay claims and have been reserved for such purpose. The County experienced premium cost and claims of \$3,075,087 and \$2,670,647 for 2000 and 1999 respectively. At September 30, 2000, the County had accrued approximately \$371,000 for anticipated claims that had not been filed at year-end. This estimate is based on the number of claims filed subsequent to year-end that were for services rendered prior to year-end. The three months subsequent to the end of the fiscal year were used in this review. In addition, the County has accumulated \$864,373 in retained earnings to be used to offset unanticipated costs in future periods.

Changes in the balances of unpaid liability during fiscal years 1999 and 2000 were as follows:

	<b>Beginning of Fiscal Year <u>Liability</u></b>	<b>Current Year Claims and Changes in <u>Estimates</u></b>	<b>Claims <u>Paid</u></b>	<b>Balance at Fiscal <u>Year End</u></b>
1999	\$289,454	\$ 2,670,647	\$ 2,590,787	\$ 369,314
2000	369,314	3,075,087	3,073,367	371,034

The Commissioners' Court of Brazos County is aware that the County has risk of loss exposure to liability and accidental loss of real and personal property as well as human resources. County operations involve a variety of high-risk activities including, but not limited to, cash collections, road and bridge maintenance, law enforcement, and construction. The Commissioners' Court has created the office of Risk Management, whose responsibility it is to identify, evaluate, and manage risk in an effort to reduce the liability and accidental loss of property and human services. In the management process, the Risk Manager is assigned the responsibility of ensuring that all County employees are properly trained in safety. Brazos County employs risk financing activities to include the purchase of insurance for general liability, vehicle liability, and liability from property damage claims. In addition, the County purchases property insurance, errors and omission coverage, professional liability insurance, as well as crime and fidelity coverage. Any liability that arises from the operation of motorized equipment will be considered to fall within the confines of the Texas Tort Claims Act, and thereby limit the County's exposure. At September 30, 2000, all claims against the County had been paid or accrued for payment, or the County's underwriter had accepted responsibility for the claim.

The County has not made any significant reductions in insurance coverage from coverage in the previous fiscal year. No settlements exceeded insurance coverage for the past three fiscal years.

**NOTE 15- DEFICIT FUND EQUITY**

The Appellate Judicial Special Revenue Fund has a deficit fund balance of \$7,720, which will be reduced by an operating transfer from the General Fund during the fiscal year ending September 30, 2001.

**BRAZOS COUNTY, TEXAS**  
 Required Supplementary Information - Retirement System  
 September 30, 2000

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll (1)	UAAL as a Percentage of Covered Payroll
12/31/95	19,981,341	22,818,313	2,836,972	87.57%	12,604,354	22.51%
12/31/96	22,756,204	29,946,254	7,190,050	75.99%	13,287,813	54.11%
12/31/97 (2)	25,596,813	34,465,968	8,869,155	74.27%	14,554,927	60.94%
12/31/98	28,670,100	37,989,649	9,319,549	75.47%	15,418,101	60.45%
12/31/99	32,951,466	42,652,282	9,700,816	77.26%	16,620,858	58.37%

(1) The annual covered payroll is based on the employer contributions received by TCDRS for the year ending with the valuation date.

(2) Valuation reflects revised economic and demographic assumptions due to experience review.



The **General Fund** is used to account for all financial resources traditionally associated with governments related to general operations. Exceptions are those which are required to be accounted for in other separate funds as prescribed by the Commissioners' Court of Brazos County.

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**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**BALANCE SHEET**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	September 30, 2000	September 30, 1999
<b>ASSETS</b>		
Cash	\$ 349,067	\$ 7,078,739
Investments	19,728,253	10,415,223
Prepaid Expenditures	109,552	197,312
Receivables:		
Taxes	1,145,188	1,066,278
Officials	213,914	173,627
Interest	11,573	19,459
Accounts	249,746	69,166
State	989,258	692,413
Federal	144,017	2,800
Due From Other Funds	17,428	24,473
Inventories	156,998	148,659
<b>TOTAL ASSETS</b>	<b>\$ 23,114,994</b>	<b>\$ 19,888,149</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,682,899	\$ 918,428
Accrued Salary and Compensated Leave	959,531	858,057
Unclaimed Funds	--	191,251
Due To Other Funds	79,123	16,485
Deferred Revenues	1,289,338	1,186,650
Note Payable - State of Texas	--	8,231
<b>TOTAL LIABILITIES</b>	<b>4,010,891</b>	<b>3,179,102</b>
<b>FUND BALANCES</b>		
Reserved:		
For Prepaid Expenditures	109,552	197,312
For Inventories	156,998	148,659
For Boonville Cemetery	6,135	6,027
For Indigent Health Care	810,000	1,002,000
Unreserved		
Undesignated	15,651,484	13,124,314
Designated for Health Endowment Fund	2,369,934	2,230,735
<b>TOTAL FUND BALANCES</b>	<b>19,104,103</b>	<b>16,709,047</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 23,114,994</b>	<b>\$ 19,888,149</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Actual Amounts For The Year Ended September 30, 1999)

<b>REVENUES</b>	<b>Budget</b>	<b>Actual</b>	<b>1999</b>
<b>Taxes</b>			
Current Ad Valorem Taxes	\$ 16,444,000	\$ 16,664,826	\$ 15,563,282
Delinquent Ad Valorem Taxes	209,000	298,434	345,682
Penalties & Interest - Taxes	200,000	217,228	251,293
Mixed Drink Tax	225,000	245,346	227,451
County Sales Tax	6,100,000	7,094,138	6,480,795
<b>Total Taxes</b>	<b>23,178,000</b>	<b>24,519,972</b>	<b>22,868,503</b>
<b>Charges For Services</b>			
Licenses and Permits	20,000	21,680	25,793
Sheriff	50,000	69,522	65,889
Contracted Jail Services	80,000	111,588	113,750
Contracted Detention Services	55,000	170,620	52,416
Tax Assessor-Collector	425,000	480,667	480,087
County Clerk	375,000	397,268	410,114
County Attorney	60,000	89,694	68,621
Court Reporter	24,000	28,255	27,585
District Clerk	325,000	428,158	355,684
District Attorney	4,000	4,589	5,170
County Courts At Law	2,000	769	1,564
Arrest/Probate Fees	35,000	51,796	39,241
Brazos Center	140,000	160,583	138,990
Bond Service/Forfeitures	113,000	202,127	276,627
Justice of the Peace	520,000	747,330	618,365
Constables	71,500	76,814	74,956
License and Weights	7,000	13,520	9,815
Omnibus Crime Control Fees	45,000	65,277	53,540
Subdivision Participation	--	26,000	--
School Crossing Fees	16,000	17,348	16,345
Landfill Fees	19,000	25,050	19,900
Motor Carrier Weight	12,000	18,242	9,982
Optional License Fees	820,000	932,926	924,548
Vehicle Registration Fees	970,000	1,045,407	986,569
Court Fines	880,000	1,021,725	806,143
<b>Total Charges For Services</b>	<b>5,068,500</b>	<b>6,206,955</b>	<b>5,581,694</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Actual Amounts For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES (continued)</b>			
<b>Intergovernmental - Federal</b>			
Department of Justice	\$ 5,054	\$ 149,007	\$ 37,637
Department of Health & Human Services	117,883	315,468	142,137
Emergency Management Agency	31,500	31,555	31,555
<b>Total Intergovernmental - Federal</b>	<u>154,437</u>	<u>496,030</u>	<u>211,329</u>
<b>Intergovernmental - State</b>			
Department of Justice	140,850	141,149	95,794
D. A. Salary Supplement	34,450	32,883	23,235
Texas Youth Commission	22,399	112,824	69,945
Tobacco Settlement	--	142,361	2,152,214
<b>Total Intergovernmental - State</b>	<u>197,699</u>	<u>429,217</u>	<u>2,341,188</u>
<b>Intergovernmental - Other</b>			
Crime Stoppers	25,400	21,550	23,081
<b>Total Intergovernmental - Other</b>	<u>25,400</u>	<u>21,550</u>	<u>23,081</u>
<b>Total Intergovernmental</b>	<u>377,536</u>	<u>946,797</u>	<u>2,575,598</u>
<b>Interest Earnings</b>	<u>1,495,500</u>	<u>1,295,265</u>	<u>993,994</u>
<b>Other Revenue</b>			
Road Crossing	--	1,000	--
Reimbursements	50,200	180,641	97,814
Leases and Rentals	14,200	14,243	13,583
Other	284,161	196,725	1,672
Estray Animal Sale/Fee	100	--	--
Phone System	175,000	192,608	205,175
Oil and Gas Lease	2,000	12,099	2,260
Informal Adjudication Probation	3,000	6,505	3,020
<b>Total Other Revenue</b>	<u>528,661</u>	<u>603,821</u>	<u>323,524</u>
<b>TOTAL REVENUES</b>	<u>\$ 30,648,197</u>	<u>\$ 33,572,810</u>	<u>\$ 32,343,313</u>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Actual Amounts For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Commissioners' Court	\$ 475,871	\$ 459,491	\$ 444,709
County Judge	122,112	120,909	118,036
County Treasurer	253,272	240,669	241,369
Tax Assessor-Collector	910,632	863,538	836,379
County Auditor	389,669	356,763	357,778
Personnel	111,998	106,325	86,868
Computer and Network Services	530,916	527,338	506,678
Buildings and Grounds	813,638	786,763	725,698
Non-Departmental	886,300	822,936	791,022
Risk Management	99,399	94,659	89,742
Purchasing	162,291	147,646	153,985
Community Support	1,535,194	1,503,418	1,105,004
<b>Total General Government</b>	<u>6,291,292</u>	<u>6,030,455</u>	<u>5,457,268</u>
<b>Justice System</b>			
County Clerk	499,986	475,183	487,246
County Court at Law 1	312,098	306,200	293,520
County Court at Law 2	307,292	306,955	291,973
85th District Court	189,922	186,277	183,892
272nd District Court	139,173	133,839	130,438
361st District Court	186,993	182,806	173,894
Juvenile Court Referee	115,171	115,091	110,680
District Clerk	585,996	544,065	529,819
Court and Jury Services	154,326	147,368	139,612
Collections	110,179	91,501	91,480
District Attorney	1,174,163	1,160,584	1,111,793
Child Protective Services	34,844	4,470	3,656
County Attorney	1,331,349	1,283,113	1,137,276
Justice of the Peace - Precinct 1	--	--	8,790
Justice of the Peace - Precinct 2	135,370	132,925	114,013
Justice of the Peace - Precinct 3	126,898	126,210	120,948
Justice of the Peace - Precinct 4	173,769	151,449	149,514
Justice of the Peace - Precinct 5	108,788	108,162	102,650
Justice of the Peace - Precinct 6	188,244	181,529	176,711
Justice of the Peace - Precinct 7, Place 2	--	--	12,556
Judicial Court Support	1,000,502	1,000,375	947,515
Community Supervision Support	38,740	38,583	40,889
<b>Total Justice System</b>	<u>6,913,803</u>	<u>6,676,685</u>	<u>6,358,865</u>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Actual Amounts For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>EXPENDITURES (continued)</b>			
<b>Law Enforcement</b>			
Sheriff Administration	\$ 2,085,695	\$ 1,955,428	\$ 1,987,425
Sheriff Jail Administration	4,947,154	4,520,856	3,912,305
Constable - Precinct 1	--	--	2,923
Constable - Precinct 2	94,168	93,898	46,269
Constable - Precinct 3	47,910	47,731	47,007
Constable - Precinct 4	196,566	193,866	197,627
Constable - Precinct 5	137,243	132,415	132,212
Constable - Precinct 6	183,788	178,895	176,428
<b>Total Law Enforcement</b>	<u>7,692,524</u>	<u>7,123,089</u>	<u>6,502,196</u>
<b>Juvenile Services</b>			
Juvenile Services	2,980,222	2,926,869	3,290,762
TYC - Parole	66,686	52,131	6,713
TJPC - Commodities	2,000	1,963	616
<b>Total Juvenile Services</b>	<u>3,048,908</u>	<u>2,980,963</u>	<u>3,298,091</u>
<b>Public Transportation</b>			
Road and Bridge Administration	6,834,334	5,904,354	5,593,200
<b>Total Public Transportation</b>	<u>6,834,334</u>	<u>5,904,354</u>	<u>5,593,200</u>
<b>Public Health</b>			
Environmental Protection	184,460	178,891	173,377
Indigent Health Care	1,427,250	1,157,733	759,063
Community Public Health	153,000	140,660	--
<b>Total Public Health</b>	<u>1,764,710</u>	<u>1,477,284</u>	<u>932,440</u>
<b>Human Services</b>			
Brazos Center	525,943	508,006	495,037
Agriculture Extension Service	222,205	190,582	177,799
Elections	124,470	77,122	62,988
Veteran Services	9,805	9,804	9,089
County Fire Protection	192,300	179,588	162,245
Emergency Management	82,180	72,969	75,517
Health Department	48,370	45,451	50,365
Foster Care	50,000	47,840	36,384
Brazos Valley Workforce	267,707	154,074	12,102
<b>Total Human Services</b>	<u>1,522,980</u>	<u>1,285,436</u>	<u>1,081,526</u>
<b>Capital Outlay</b>	<u>16,533</u>	<u>10,704</u>	<u>10,242</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 34,085,084</u>	<u>\$ 31,488,970</u>	<u>\$ 29,233,828</u>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Actual Amounts For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
Current Period Excess (Deficit)	(3,436,887)	2,083,840	3,109,485
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	208,112	207,903	177,606
Operating Transfers Out	(536,122)	(487,455)	(90,659)
Sale of Fixed Assets	460,000	590,768	60,317
<b>Total Other Financing Sources (Uses)</b>	<u>131,990</u>	<u>311,216</u>	<u>147,264</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(3,304,897)	2,395,056	3,256,749
<b>FUND BALANCE, OCTOBER 1</b>	16,709,047	16,709,047	15,052,298
Residual Equity Transfer Out	--	--	(1,600,000)
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 13,404,150</u>	<u>\$ 19,104,103</u>	<u>\$ 16,709,047</u>

**SPECIAL REVENUE FUNDS**

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes.

**State Lateral Road Fund** - A fund established to account for the funds received from the State for maintenance of County roads that join State highways.

**Unclaimed Property Fund** – A fund established to account for property with a value of \$100 or less that is presumed to be abandoned under the laws of the State of Texas. Expenditures of this fund are limited to the costs associated with publishing and postage of notices to the owners.

**Law Library Fund** - A fund established to account for fees (assessed and collected by various County Courts) that are used to maintain the County Law Library that is available to the public.

**Appellate Judicial Fund** - A fund is established to account for the \$5.00 fee assessed by County Courts in civil cases used to support the County’s participation in its appellate districts.

**Alternative Dispute Resolution Fund** - This fund is established to account for the \$10.00 fee assessed with each County and District Court civil case filed, used to support the Alternative Dispute Resolution Center. The purpose of the Center is to resolve disputes that do not require formal court action.

**Law Enforcement Education Fund** - This fund is established to account for funding received by the County from the State. The funds received are used to supplement the continuing education and training needs of those employees licensed under Chapter 415 of the Government Code, primarily law enforcement personnel.

**County Records Management and Preservation Fund** - This fund is established to account for fees assessed and collected by the County and District Courts for the expressed purpose of records management and preservation.. Receipt and expenditure of collected funds are monitored.

**County Clerk Records Management and Preservation Fund** - This fund is established to account for fees assessed for recording of documents in the County Clerk’s office. Filings for real estate transactions, criminal, probate, assumed names and civil court actions are included. Moneys are used for records management and preservation services performed by the County Clerk’s office.

**Courthouse Security Fund** - This fund is created to account for the collection of fees charged as part of court costs to provide security services for buildings that house a District or County Court.

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**SPECIAL REVENUE FUNDS**

(continued)

**Special Forfeiture Fund** - A fund established to account for forfeited property receipts as prescribed by Article 59 of the Code of Criminal Procedure. These funds can only be used to support law enforcement activities.

**Voter Registration Fund** - A fund established to account for funds received from the State (before 1991), which represent a fee earned for each voter registered. Funds received can only be used for voter registration activity, and are governed by the Tax Assessor-Collector, the designated Voter Registrar for the County.

**VIT Interest Fund** - A fund established to account for the interest earned on the Vehicle Inventory Tax collected monthly by the Tax Assessor-Collector. The Tax Assessor-Collector is allowed to collect the tax from vehicle dealers before the October 1 assessment date. The interest earned on the funds held by the Tax Assessor-Collector can only be used to support vehicle dealers with Vehicle Inventory Tax collections and payments. None of the funds can be used to support County operations.

**Grant Fund** - A fund established to account for the revenues and expenditures related to grant activities.

**Sheriff Department Crime Fund** - A fund established to account for funds received from the City of Bryan, the City of College Station, and Brazos County in support of the Narcotics Trafficking Task Force grant administered by the Sheriff. These funds were previously accounted for in the District Attorney Administration Expendable Trust Fund.



**BRAZOS COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<u>State Lateral Road</u>	<u>Unclaimed Property</u>	<u>Law Library</u>	<u>Appellate Judicial</u>	<u>Alternative Dispute Resolution</u>	<u>Law Enforcement Education</u>
<b>ASSETS</b>						
Cash	\$ 2,450	\$ 224,087	\$ 104,953	\$ 4,424	\$ 2,780	\$ 23,675
Investments	5,961	--	--	--	--	--
Receivables:						
Interest	15	1,361	637	27	--	--
Accounts	--	--	--	--	--	--
State	--	--	--	--	--	--
Due From Other Funds	--	4,120	--	--	--	--
<b>TOTAL ASSETS</b>	<u>\$ 8,426</u>	<u>\$ 229,568</u>	<u>\$ 105,590</u>	<u>\$ 4,451</u>	<u>\$ 2,780</u>	<u>\$ 23,675</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$ --	\$ --	\$ --	\$ 12,171	\$ 2,780	\$ 2,093
Accrued Salary and Compensated Leave	--	--	--	--	--	--
Unclaimed Funds	--	228,207	--	--	--	--
Due to Other Funds	--	--	--	--	--	--
Deferred Revenues	--	--	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>228,207</u>	<u>--</u>	<u>12,171</u>	<u>2,780</u>	<u>2,093</u>
<b>Fund Balances</b>						
Reserved						
For Special Purpose Programs	8,426	1,361	105,590	(7,720)	--	21,582
<b>Total Fund Balances</b>	<u>8,426</u>	<u>1,361</u>	<u>105,590</u>	<u>(7,720)</u>	<u>--</u>	<u>21,582</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 8,426</u>	<u>\$ 229,568</u>	<u>\$ 105,590</u>	<u>\$ 4,451</u>	<u>\$ 2,780</u>	<u>\$ 23,675</u>

County Records Management and Preservation	County Clerk Records Management and Preservation	Courthouse Security	Special Forfeitures	Voter Registration	Vehicle Inventory Tax Interest	Grants	Sheriff Department Crime Fund	Combined Totals	
								2000	1999
\$ 156,267	\$ 126,511	\$ 67,958	\$ 1,933	\$ 1,254	\$ 7,319	\$ 88,687	\$ 182,150	\$ 994,448	\$ 867,171
--	--	253,741	--	32,957	60,774	--	--	353,433	137,096
949	768	406	12	8	966	1,056	370	6,575	2,817
--	--	--	--	--	--	7,715	--	7,715	10,800
--	--	--	--	--	--	479,781	--	479,781	168,164
--	--	--	--	--	--	77,873	--	81,993	--
<u>\$ 157,216</u>	<u>\$ 127,279</u>	<u>\$ 322,105</u>	<u>\$ 1,945</u>	<u>\$ 34,219</u>	<u>\$ 69,059</u>	<u>\$ 655,112</u>	<u>\$ 182,520</u>	<u>\$ 1,923,945</u>	<u>\$ 1,186,048</u>
\$ 10,699	\$ 2,585	\$ --	\$ --	\$ --	\$ --	\$ 162,023	\$ --	\$ 192,351	\$ 65,875
--	1,475	3,913	--	--	--	73,412	--	78,800	59,402
--	--	--	--	--	--	--	--	228,207	--
--	--	--	--	--	--	--	7,739	7,739	9,102
--	--	--	--	--	--	284,492	--	284,492	5,171
<u>10,699</u>	<u>4,060</u>	<u>3,913</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>519,927</u>	<u>7,739</u>	<u>791,589</u>	<u>139,550</u>
<u>146,517</u>	<u>123,219</u>	<u>318,192</u>	<u>1,945</u>	<u>34,219</u>	<u>69,059</u>	<u>135,185</u>	<u>174,781</u>	<u>1,132,356</u>	<u>1,046,498</u>
<u>146,517</u>	<u>123,219</u>	<u>318,192</u>	<u>1,945</u>	<u>34,219</u>	<u>69,059</u>	<u>135,185</u>	<u>174,781</u>	<u>1,132,356</u>	<u>1,046,498</u>
<u>\$ 157,216</u>	<u>\$ 127,279</u>	<u>\$ 322,105</u>	<u>\$ 1,945</u>	<u>\$ 34,219</u>	<u>\$ 69,059</u>	<u>\$ 655,112</u>	<u>\$ 182,520</u>	<u>\$ 1,923,945</u>	<u>\$ 1,186,048</u>

**BRAZOS COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>State Lateral Road</u>	<u>Unclaimed Property</u>	<u>Law Library</u>	<u>Appellate Judicial</u>	<u>Alternative Dispute Resolution</u>	<u>Law Enforcement Education</u>
<b>REVENUES</b>						
Charges for Service	\$ --	\$ --	\$ 37,894	\$ 8,770	\$ 18,960	\$ --
Intergovernmental	24,995	--	--	--	--	15,735
Interest	5,231	1,361	5,105	348	--	--
Other Revenue	--	--	--	--	--	--
<b>TOTAL REVENUES</b>	<u>30,226</u>	<u>1,361</u>	<u>42,999</u>	<u>9,118</u>	<u>18,960</u>	<u>15,735</u>
<b>EXPENDITURES</b>						
Personnel Services	--	--	--	--	--	--
Supplies and Other Charges	--	--	13,078	30,515	23,960	10,336
Repairs and Maintenance	102,395	--	--	--	--	--
Contract Services	--	--	--	--	--	--
Professional Services	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--
<b>TOTAL EXPENDITURES</b>	<u>102,395</u>	<u>--</u>	<u>13,078</u>	<u>30,515</u>	<u>23,960</u>	<u>10,336</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(72,169)</u>	<u>1,361</u>	<u>29,921</u>	<u>(21,397)</u>	<u>(5,000)</u>	<u>5,399</u>
<b>OTHER FINANCING SOURCES</b>						
Operating Transfers In	--	--	--	2,000	5,000	--
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,000</u>	<u>5,000</u>	<u>--</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(72,169)</u>	<u>1,361</u>	<u>29,921</u>	<u>(19,397)</u>	<u>--</u>	<u>5,399</u>
<b>FUND BALANCES, OCTOBER 1</b>	80,595	--	75,669	11,677	--	16,183
Residual Equity Transfers In	--	--	--	--	--	--
<b>FUND BALANCES, SEPTEMBER 30</b>	<u>\$ 8,426</u>	<u>\$ 1,361</u>	<u>\$ 105,590</u>	<u>\$ (7,720)</u>	<u>\$ --</u>	<u>\$ 21,582</u>

County Records Management and Preservation	County Clerk Records Management and Preservation	Courthouse Security	Special Forfeitures	Voter Registration	Vehicle Inventory Tax Interest	Grants	Sheriff Department Crime Fund	Combined Totals	
								2000	1999
\$ 53,767	\$ 59,231	\$ 78,054	\$ --	\$ --	\$ --	\$ --	\$ 77,024	\$ 333,700	\$ 244,943
--	--	--	--	--	--	1,790,106	--	1,830,836	1,544,001
7,142	7,676	17,360	185	2,026	15,133	5,020	1,242	67,829	52,514
--	--	--	--	--	--	--	--	--	7,481
<u>60,909</u>	<u>66,907</u>	<u>95,414</u>	<u>185</u>	<u>2,026</u>	<u>15,133</u>	<u>1,795,126</u>	<u>78,266</u>	<u>2,232,365</u>	<u>1,848,939</u>
--	35,882	98,414	--	--	--	1,174,321	--	1,308,617	1,141,280
699	8,279	284	2,540	1,046	--	320,659	9,315	420,711	362,592
--	--	--	--	--	--	37,047	--	139,442	42,582
10,000	39,535	--	--	--	--	93,467	--	143,002	57,964
--	--	--	--	--	--	281,664	300	281,964	87,454
--	--	--	--	--	--	47,114	16,250	63,364	16,760
<u>10,699</u>	<u>83,696</u>	<u>98,698</u>	<u>2,540</u>	<u>1,046</u>	<u>--</u>	<u>1,954,272</u>	<u>25,865</u>	<u>2,357,100</u>	<u>1,708,632</u>
<u>50,210</u>	<u>(16,789)</u>	<u>(3,284)</u>	<u>(2,355)</u>	<u>980</u>	<u>15,133</u>	<u>(159,146)</u>	<u>52,401</u>	<u>(124,735)</u>	<u>140,307</u>
--	--	--	--	--	--	81,213	--	88,213	90,659
--	--	--	--	--	--	81,213	--	88,213	90,659
50,210	(16,789)	(3,284)	(2,355)	980	15,133	(77,933)	52,401	(36,522)	230,966
96,307	140,008	321,476	4,300	33,239	53,926	213,118	--	1,046,498	815,532
--	--	--	--	--	--	--	122,380	122,380	--
<u>\$ 146,517</u>	<u>\$ 123,219</u>	<u>\$ 318,192</u>	<u>\$ 1,945</u>	<u>\$ 34,219</u>	<u>\$ 69,059</u>	<u>\$ 135,185</u>	<u>\$ 174,781</u>	<u>\$ 1,132,356</u>	<u>\$ 1,046,498</u>

**BRAZOS COUNTY, TEXAS**  
**STATE LATERAL ROAD**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Intergovernmental	\$ 24,000	\$ 24,995	\$ 24,040
Interest	4,000	5,231	3,810
<b>TOTAL REVENUES</b>	<u>28,000</u>	<u>30,226</u>	<u>27,850</u>
<b>EXPENDITURES</b>			
Repairs and Maintenance	<u>107,000</u>	<u>102,395</u>	<u>--</u>
<b>TOTAL EXPENDITURES</b>	<u>107,000</u>	<u>102,395</u>	<u>--</u>
Excess (Deficiency) of Revenues Over Expenditures	(79,000)	(72,169)	27,850
<b>FUND BALANCE, OCTOBER 1</b>	<u>80,595</u>	<u>80,595</u>	<u>52,745</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 1,595</u>	<u>\$ 8,426</u>	<u>\$ 80,595</u>

**BRAZOS COUNTY, TEXAS  
UNCLAIMED PROPERTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2000**

	<u>Budget</u>	<u>Actual</u>
<b>REVENUES</b>		
Interest	\$    --	\$   1,361
<b>TOTAL REVENUES</b>	<u>          --</u>	<u>         1,361</u>
 <b>EXPENDITURES</b>		
Repairs and Maintenance	<u>          --</u>	<u>          --</u>
<b>TOTAL EXPENDITURES</b>	<u>          --</u>	<u>          --</u>
 Excess of Revenues Over Expenditures	--	1,361
 <b>FUND BALANCE, OCTOBER 1</b>	<u>          --</u>	<u>          --</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u>          \$  --</u>	<u>          \$  1,361</u>

**BRAZOS COUNTY, TEXAS  
LAW LIBRARY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2000  
(With Comparative Totals For The Year Ended September 30, 1999)**

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$35,000	\$ 37,894	\$37,203
Interest	<u>2,000</u>	<u>5,105</u>	<u>3,392</u>
<b>TOTAL REVENUES</b>	<u>37,000</u>	<u>42,999</u>	<u>40,595</u>
 <b>EXPENDITURES</b>			
Supplies and Other Charges	<u>94,000</u>	<u>13,078</u>	<u>30,211</u>
<b>TOTAL EXPENDITURES</b>	<u>94,000</u>	<u>13,078</u>	<u>30,211</u>
 Excess (Deficiency) of Revenues Over Expenditures	(57,000)	29,921	10,384
 <b>FUND BALANCE, OCTOBER 1</b>	<u>75,669</u>	<u>75,669</u>	<u>65,285</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$18,669</u>	<u>\$ 105,590</u>	<u>\$75,669</u>

**BRAZOS COUNTY, TEXAS**  
**APPELLATE JUDICIAL**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$ 7,700	\$ 8,770	\$ 8,505
Interest	<u>300</u>	<u>348</u>	<u>520</u>
<b>TOTAL REVENUES</b>	<u>8,000</u>	<u>9,118</u>	<u>9,025</u>
 <b>EXPENDITURES</b>			
Supplies and Other Charges	<u>30,000</u>	<u>30,515</u>	<u>25,852</u>
<b>TOTAL EXPENDITURES</b>	<u>30,000</u>	<u>30,515</u>	<u>25,852</u>
 Deficiency of Revenues Over Expenditures	<u>(22,000)</u>	<u>(21,397)</u>	<u>(16,827)</u>
 <b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	<u>20,000</u>	<u>2,000</u>	<u>22,300</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>20,000</u>	<u>2,000</u>	<u>22,300</u>
 Deficiency of Revenues and Other Financing Sources Over (Under) Expenditures	(2,000)	(19,397)	5,473
 <b>FUND BALANCE, OCTOBER 1</b>	<u>11,677</u>	<u>11,677</u>	<u>6,204</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u><u>\$ 9,677</u></u>	<u><u>\$ (7,720)</u></u>	<u><u>\$11,677</u></u>

**BRAZOS COUNTY, TEXAS**  
**ALTERNATIVE DISPUTE RESOLUTION**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$18,960	\$18,960	\$18,270
<b>TOTAL REVENUES</b>	<u>18,960</u>	<u>18,960</u>	<u>18,270</u>
<b>EXPENDITURES</b>			
Supplies and Other Charges	23,960	23,960	18,270
<b>TOTAL EXPENDITURES</b>	<u>23,960</u>	<u>23,960</u>	<u>18,270</u>
Deficiency of Revenues Over Expenditures	(5,000)	(5,000)	--
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	5,000	5,000	--
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Deficiency of Revenues and Other Financing Sources Over (Under) Expenditures	--	--	--
<b>FUND BALANCE, OCTOBER 1</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**BRAZOS COUNTY, TEXAS  
LAW ENFORCEMENT EDUCATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2000  
(With Comparative Totals For The Year Ended September 30, 1999)**

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Intergovernmental	\$16,388	\$15,735	\$17,190
<b>TOTAL REVENUES</b>	<u>16,388</u>	<u>15,735</u>	<u>17,190</u>
 <b>EXPENDITURES</b>			
Supplies and Other Charges	31,915	10,336	19,013
<b>TOTAL EXPENDITURES</b>	<u>31,915</u>	<u>10,336</u>	<u>19,013</u>
Excess (Deficiency) of Revenues Over Expenditures	(15,527)	5,399	(1,823)
 <b>FUND BALANCE, OCTOBER 1</b>	<u>16,183</u>	<u>16,183</u>	<u>18,006</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 656</u>	<u>\$21,582</u>	<u>\$16,183</u>

**BRAZOS COUNTY, TEXAS**  
**COUNTY RECORDS MANAGEMENT AND PRESERVATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$35,000	\$ 53,767	\$ 35,953
Interest	3,000	7,142	4,240
Other Revenue	--	--	7,481
<b>TOTAL REVENUES</b>	<u>38,000</u>	<u>60,909</u>	<u>47,674</u>
<b>EXPENDITURES</b>			
Personnel Services	40,000	--	--
Supplies and Other Charges	20,000	699	30,255
Contract Services	57,000	10,000	--
Professional Services	1,000	--	--
<b>TOTAL EXPENDITURES</b>	<u>118,000</u>	<u>10,699</u>	<u>30,255</u>
Excess (Deficiency) of Revenues Over Expenditures	(80,000)	50,210	17,419
<b>FUND BALANCE, OCTOBER 1</b>	<u>96,307</u>	<u>96,307</u>	<u>78,888</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$16,307</u>	<u>\$ 146,517</u>	<u>\$ 96,307</u>

**BRAZOS COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$ 58,000	\$ 59,231	\$ 65,244
Interest	<u>3,000</u>	<u>7,676</u>	<u>6,356</u>
<b>TOTAL REVENUES</b>	<u>61,000</u>	<u>66,907</u>	<u>71,600</u>
 <b>EXPENDITURES</b>			
Personnel Services	36,574	35,882	35,778
Supplies and Other Charges	18,551	8,279	19,687
Contract Services	58,575	39,535	--
Capital Outlay	<u>6,500</u>	<u>--</u>	<u>1,208</u>
<b>TOTAL EXPENDITURES</b>	<u>120,200</u>	<u>83,696</u>	<u>56,673</u>
Excess (Deficiency) of Revenues Over Expenditures	(59,200)	(16,789)	14,927
 <b>FUND BALANCE, OCTOBER 1</b>	<u>140,008</u>	<u>140,008</u>	<u>125,081</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 80,808</u>	<u>\$ 123,219</u>	<u>\$ 140,008</u>

**BRAZOS COUNTY, TEXAS  
COURTHOUSE SECURITY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2000  
(With Comparative Totals For The Year Ended September 30, 1999)**

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$ 70,000	\$ 78,054	\$ 76,967
Interest	8,000	17,360	13,214
<b>TOTAL REVENUES</b>	<u>78,000</u>	<u>95,414</u>	<u>90,181</u>
<b>EXPENDITURES</b>			
Personnel Services	118,778	98,414	--
Supplies & Other Charges	20,000	284	1,674
Capital Outlay	--	--	758
<b>TOTAL EXPENDITURES</b>	<u>138,778</u>	<u>98,698</u>	<u>2,432</u>
Excess (Deficiency) of Revenues Over Expenditures	(60,778)	(3,284)	87,749
<b>FUND BALANCE, OCTOBER 1</b>	<u>321,476</u>	<u>321,476</u>	<u>233,727</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$260,698</u>	<u>\$318,192</u>	<u>\$321,476</u>

**BRAZOS COUNTY, TEXAS**  
**SPECIAL FORFEITURES**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Charges for Service	\$ 3,500	\$ --	\$ 2,801
Interest	200	185	152
<b>TOTAL REVENUES</b>	<u>3,700</u>	<u>185</u>	<u>2,953</u>
 <b>EXPENDITURES</b>			
Supplies & Other Charges	4,000	2,540	--
Capital Outlay	3,000	--	--
<b>TOTAL EXPENDITURES</b>	<u>7,000</u>	<u>2,540</u>	<u>--</u>
 Excess (Deficiency) of Revenues Over Expenditures	(3,300)	(2,355)	2,953
 <b>FUND BALANCE, OCTOBER 1</b>	<u>4,300</u>	<u>4,300</u>	<u>1,347</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 1,000</u>	<u>\$ 1,945</u>	<u>\$ 4,300</u>

**BRAZOS COUNTY, TEXAS**  
**VOTER REGISTRATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Interest	\$ 2,000	\$ 2,026	\$ 1,738
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>2,026</u>	<u>1,738</u>
<b>EXPENDITURES</b>			
Supplies and Other Charges	14,000	1,046	7,998
Capital Outlay	<u>20,000</u>	<u>--</u>	<u>--</u>
<b>TOTAL EXPENDITURES</b>	<u>34,000</u>	<u>1,046</u>	<u>7,998</u>
Excess (Deficiency) of Revenues Over Expenditures	(32,000)	980	(6,260)
<b>FUND BALANCE, OCTOBER 1</b>	<u>33,239</u>	<u>33,239</u>	<u>39,499</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 1,239</u>	<u>\$34,219</u>	<u>\$33,239</u>

**BRAZOS COUNTY, TEXAS**  
**VEHICLE INVENTORY TAX INTEREST**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Interest	\$ 2,000	\$ 15,133	\$ 17,200
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>15,133</u>	<u>17,200</u>
 <b>EXPENDITURES</b>			
Professional Fees	<u>36,800</u>	<u>--</u>	<u>--</u>
<b>TOTAL EXPENDITURES</b>	<u>36,800</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over Expenditures	(34,800)	15,133	17,200
 <b>FUND BALANCE, OCTOBER 1</b>	<u>53,926</u>	<u>53,926</u>	<u>36,726</u>
 <b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$19,126</u>	<u>\$69,059</u>	<u>\$53,926</u>

**BRAZOS COUNTY, TEXAS  
GRANTS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2000  
(With Comparative Totals For The Year Ended September 30, 1999)**

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
<b>Intergovernmental - Federal</b>			
Department of Justice	\$ 46,295	\$ --	\$ --
Department of Transportation	1,393,718	408,514	203,977
Department of Health and Human Services	--	--	7,348
U. S. Federal Transit Administration	39,993	38,678	37,522
Narcotics Task Force	1,190,771	562,216	489,760
Narcotics Control Program	150,000	115,935	54,959
Juvenile Accountability Incentive	37,162	668	--
<b>Total Intergovernmental - Federal</b>	<u>2,857,939</u>	<u>1,126,011</u>	<u>793,566</u>
<b>Intergovernmental - State</b>			
Texas Juvenile Probation Commission	537,407	497,592	538,133
Texas Department of Health	3,500	--	3,255
Texas Office of the Attorney General	10,910	9,735	--
<b>Total Intergovernmental - State</b>	<u>551,817</u>	<u>507,327</u>	<u>541,388</u>
<b>Intergovernmental - Other</b>			
Matching Funds	404,346	156,768	167,817
<b>Total Intergovernmental - Other</b>	<u>404,346</u>	<u>156,768</u>	<u>167,817</u>
<b>Interest</b>	<u>2,000</u>	<u>5,020</u>	<u>1,892</u>
<b>TOTAL REVENUES</b>	<u>3,816,102</u>	<u>1,795,126</u>	<u>1,504,663</u>
<b>EXPENDITURES</b>			
Personnel Services	1,762,499	1,174,321	1,105,502
Supplies and Other Charges	556,812	320,659	209,632
Repairs and Maintenance	85,062	37,047	42,582
Contract Services	126,729	93,467	57,964
Professional Services	1,224,981	281,664	87,454
Capital Outlay	146,085	47,114	14,794
<b>TOTAL EXPENDITURES</b>	<u>3,902,168</u>	<u>1,954,272</u>	<u>1,517,928</u>
Deficiency of Revenues Over Expenditures	(86,066)	(159,146)	(13,265)
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	86,066	81,213	68,359
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>86,066</u>	<u>81,213</u>	<u>68,359</u>
Excess of Revenues and Other Financing Sources Over Expenditures	--	(77,933)	55,094
<b>FUND BALANCE, OCTOBER 1</b>	<u>213,118</u>	<u>213,118</u>	<u>158,024</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 213,118</u>	<u>\$ 135,185</u>	<u>\$ 213,118</u>

**BRAZOS COUNTY, TEXAS  
SHERIFF DEPARTMENT CRIME FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2000**

	<u>Budget</u>	<u>Actual</u>
<b>REVENUES</b>		
Charges for Services	\$ 122,000	\$ 77,024
Interest	--	1,242
<b>TOTAL REVENUES</b>	<u>122,000</u>	<u>78,266</u>
<b>EXPENDITURES</b>		
Supplies and Other Charges	38,450	9,315
Repairs and Maintenance	10,000	--
Professional Services	2,950	300
Capital Outlay	<u>70,600</u>	<u>16,250</u>
<b>TOTAL EXPENDITURES</b>	<u>122,000</u>	<u>25,865</u>
Excess of Revenues Over Expenditures	--	52,401
<b>FUND BALANCE, OCTOBER 1</b>	--	--
Residual Equity Transfer In	<u>--</u>	<u>122,380</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ --</u>	<u>\$ 174,781</u>



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The **Debt Service Fund** is used to account for the accumulation of resources for the payment of general long-term debt principal and interest related to general obligation bonds and certificates of obligation.



**BRAZOS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BALANCE SHEET**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<b>2000</b>	<b>1999</b>
<b>ASSETS</b>		
Cash	\$ 18,754	\$ 14,848
Investments	2,176,796	2,051,701
Receivable-Taxes	141,158	140,298
Receivable-Interest	7	20
Due From Other Funds	6,585	4,501
<b>TOTAL ASSETS</b>	<b>\$ 2,343,300</b>	<b>\$ 2,211,368</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Deferred Revenues	\$ 141,158	\$ 140,298
<b>Total Liabilities</b>	141,158	140,298
<b>Fund Balance</b>		
Reserved For Debt Service	2,202,142	2,071,070
<b>Total Fund Balance</b>	2,202,142	2,071,070
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,343,300</b>	<b>\$ 2,211,368</b>

**BRAZOS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>2000</u>	<u>1999</u>
<b>REVENUES</b>		
Taxes	\$ 1,825,609	\$ 1,890,375
Interest	132,604	98,340
<b>TOTAL REVENUES</b>	<u>1,958,213</u>	<u>1,988,715</u>
<b>EXPENDITURES</b>		
Debt Service:		
C.O. Principal	800,000	685,000
C.O. Interest	1,025,123	1,122,989
Agent Fees	2,018	1,854
<b>TOTAL EXPENDITURES</b>	<u>1,827,141</u>	<u>1,809,843</u>
Excess of Revenues Over Expenditures	131,072	178,872
<b>FUND BALANCE, OCTOBER 1</b>	<u>2,071,070</u>	<u>1,892,198</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 2,202,142</u>	<u>\$ 2,071,070</u>

**BRAZOS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Taxes	\$ 1,793,000	\$ 1,825,609	\$ 1,890,375
Interest	50,000	132,604	98,340
<b>TOTAL REVENUES</b>	<u>1,843,000</u>	<u>1,958,213</u>	<u>1,988,715</u>
<b>EXPENDITURES</b>			
Debt Service:			
C.O. Principal	800,000	800,000	685,000
C.O. Interest	1,037,690	1,025,123	1,122,989
Agent Fees	5,310	2,018	1,854
<b>TOTAL EXPENDITURES</b>	<u>1,843,000</u>	<u>1,827,141</u>	<u>1,809,843</u>
Excess of Revenues Over Expenditures	--	131,072	178,872
<b>FUND BALANCE, OCTOBER 1</b>	<u>2,071,070</u>	<u>2,071,070</u>	<u>1,892,198</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 2,071,070</u>	<u>\$ 2,202,142</u>	<u>\$ 2,071,070</u>



**CAPITAL PROJECT FUNDS**

**Capital Project Funds** are used to account for the use of certificate of obligation proceeds and other financial resources that have been aggregated for the acquisition of major capital facilities and/or improvements of the County.

**Capital Improvement Fund** - This fund is established to provide funding for the construction and acquisition of fixed assets to support the County's general governmental, judicial, law enforcement, and public transportation functions. Resources for the fund have been provided by residual equity transfers from the General Fund.

**Minimum Security Jail Expansion** - This fund is used to account for the expenditures for expansion of the Minimum Security Jail. The expansion is financed through the issuance of Certificates of Obligation and other financial resources.

**Courthouse Improvements** - This fund is established to account for the expenditures for improvements to the Courthouse. The improvements are financed through the issuance of Certificates of Obligation and other financial resources.

**Right-of-Way** - This fund is established to account for the expenditures for the expansion and extension of County thoroughfares. The improvements are financed through the issuance of Certificates of Obligation and other financial resources.

**Capital Roads** - This fund is established to account for expenditures for new construction and upgrading of the County's road and bridge infrastructure, financed through the issuance of Certificates of Obligation and related financial resources.





**BRAZOS COUNTY, TEXAS  
CAPITAL PROJECT FUNDS  
COMBINING BALANCE SHEET**

**September 30, 2000**

(With Comparative Totals For September 30, 1999)

	<u>Capital Improvement</u>	<u>Minimum Security Jail Expansion</u>	<u>Courthouse Improvements</u>
<b>ASSETS</b>			
Cash	\$ 144,128	\$ 97,810	\$ 275,617
Investments	2,415,791	511,812	--
Receivables:			
Interest	--	594	1,673
<b>TOTAL ASSETS</b>	<u>\$ 2,559,919</u>	<u>\$ 610,216</u>	<u>\$ 277,290</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 43,240	\$ 38,464	\$ 5,225
Accrued Expenditures	--	--	--
Contracts Payable	--	351,638	36,961
<b>Total Liabilities</b>	<u>43,240</u>	<u>390,102</u>	<u>42,186</u>
<b>Fund Balances</b>			
Unreserved			
Designated For Capital Improvements	<u>2,516,679</u>	<u>220,114</u>	<u>235,104</u>
<b>Total Fund Balances</b>	<u>2,516,679</u>	<u>220,114</u>	<u>235,104</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,559,919</u>	<u>\$ 610,216</u>	<u>\$ 277,290</u>

Right-of-Way	Capital Roads	Combined Totals	
		2000	1999
\$ 38,758	\$ 65,369	\$ 621,682	\$ 262,192
623,105	2,089,109	5,639,817	12,309,275
235	397	2,899	476
<u>\$ 662,098</u>	<u>\$ 2,154,875</u>	<u>\$ 6,264,398</u>	<u>\$ 12,571,943</u>
\$ --	\$ 210,133	\$ 297,062	\$ 471,285
90,000	--	90,000	85,000
--	--	388,599	183,525
<u>90,000</u>	<u>210,133</u>	<u>775,661</u>	<u>739,810</u>
<u>572,098</u>	<u>1,944,742</u>	<u>5,488,737</u>	<u>11,832,133</u>
<u>572,098</u>	<u>1,944,742</u>	<u>5,488,737</u>	<u>11,832,133</u>
<u>\$ 662,098</u>	<u>\$ 2,154,875</u>	<u>\$ 6,264,398</u>	<u>\$ 12,571,943</u>

**BRAZOS COUNTY, TEXAS**  
**CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Capital Improvement</u>	<u>Minimum Security Jail Expansion</u>	<u>Courthouse Improvements</u>
<b>REVENUES</b>			
Interest	\$ 207,903	\$ 196,574	\$ 18,055
<b>TOTAL REVENUES</b>	<u>207,903</u>	<u>196,574</u>	<u>18,055</u>
<b>EXPENDITURES</b>			
Departmental Support	103,762	48,112	18,072
Road & Bridge Cost	--	--	--
Right of Way Acquisition	--	--	--
Capital Outlay	<u>1,814,444</u>	<u>3,258,493</u>	<u>143,603</u>
<b>TOTAL EXPENDITURES</b>	<u>1,918,206</u>	<u>3,306,605</u>	<u>161,675</u>
Deficiency of Revenues Over Expenditures	(1,710,303)	(3,110,031)	(143,620)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	400,000	--	--
Operating Transfer Out	<u>(207,903)</u>	<u>(2,590,000)</u>	<u>--</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>192,097</u>	<u>(2,590,000)</u>	<u>--</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,518,206)	(5,700,031)	(143,620)
<b>FUND BALANCES, OCTOBER 1</b>	4,034,885	5,920,145	378,724
Residual Equity Transfer In	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES, SEPTEMBER 30</b>	<u>\$ 2,516,679</u>	<u>\$ 220,114</u>	<u>\$ 235,104</u>

<u>Right-of- Way</u>	<u>Capital Roads</u>	<u>Combined Totals</u>	
		<u>2000</u>	<u>1999</u>
\$ 40,093	\$ 79,312	\$ 541,937	\$ 696,006
<u>40,093</u>	<u>79,312</u>	<u>541,937</u>	<u>696,006</u>
--	--	169,946	9,468
--	1,619,148	1,619,148	864,039
71,796	--	71,796	448,675
<u>--</u>	<u>--</u>	<u>5,216,540</u>	<u>4,178,147</u>
<u>71,796</u>	<u>1,619,148</u>	<u>7,077,430</u>	<u>5,500,329</u>
(31,703)	(1,539,836)	(6,535,493)	(4,804,323)
--	2,590,000	2,990,000	3,684
<u>--</u>	<u>--</u>	<u>(2,797,903)</u>	<u>(177,606)</u>
<u>--</u>	<u>2,590,000</u>	<u>192,097</u>	<u>(173,922)</u>
(31,703)	1,050,164	(6,343,396)	(4,978,245)
603,801	894,578	11,832,133	15,210,378
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,600,000</u>
<u>\$ 572,098</u>	<u>\$ 1,944,742</u>	<u>\$ 5,488,737</u>	<u>\$ 11,832,133</u>

**BRAZOS COUNTY, TEXAS  
CAPITAL IMPROVEMENT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended September 30, 2000  
(With Comparative Totals For The Year Ended September 30, 1999)**

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Interest	\$ 207,500	\$ 207,903	\$ 177,606
<b>TOTAL REVENUES</b>	<u>207,500</u>	<u>207,903</u>	<u>177,606</u>
<b>EXPENDITURES</b>			
Departmental Support	106,049	103,762	6,722
Capital Outlay	3,923,339	1,814,444	1,903,172
<b>TOTAL EXPENDITURES</b>	<u>4,029,388</u>	<u>1,918,206</u>	<u>1,909,894</u>
Deficiency of Revenues Over Expenditures	(3,821,888)	(1,710,303)	(1,732,288)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	430,000	400,000	3,684
Operating Transfers Out	(208,112)	(207,903)	(177,606)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>221,888</u>	<u>192,097</u>	<u>(173,922)</u>
Deficiency of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,600,000)	(1,518,206)	(1,906,210)
<b>FUND BALANCE, OCTOBER 1</b>	4,034,885	4,034,885	4,341,095
Residual Equity Transfer In	--	--	1,600,000
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 434,885</u>	<u>\$ 2,516,679</u>	<u>\$ 4,034,885</u>

**BRAZOS COUNTY, TEXAS**  
**MINIMUM SECURITY JAIL EXPANSION**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Interest	\$ 150,000	\$ 196,574	\$ 355,593
<b>TOTAL REVENUES</b>	<u>150,000</u>	<u>196,574</u>	<u>355,593</u>
<b>EXPENDITURES</b>			
Departmental Support	43,000	48,112	--
Capital Outlay	<u>3,437,000</u>	<u>3,258,493</u>	<u>1,471,642</u>
<b>TOTAL EXPENDITURES</b>	<u>3,480,000</u>	<u>3,306,605</u>	<u>1,471,642</u>
Deficiency of Revenues Over Expenditures	(3,330,000)	(3,110,031)	(1,116,049)
<b>OTHER FINANCING USES</b>			
Operating Transfers Out	<u>(2,590,000)</u>	<u>(2,590,000)</u>	<u>--</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(2,590,000)</u>	<u>(2,590,000)</u>	<u>--</u>
Deficiency of Revenues Over (Under) Expenditures and Other Financing Uses	(5,920,000)	(5,700,031)	(1,116,049)
<b>FUND BALANCE, OCTOBER 1</b>	<u>5,920,145</u>	<u>5,920,145</u>	<u>7,036,194</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 145</u>	<u>\$ 220,114</u>	<u>\$ 5,920,145</u>

**BRAZOS COUNTY, TEXAS**  
**COURTHOUSE IMPROVEMENTS**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Interest	\$ 20,000	\$ 18,055	\$ 45,931
<b>TOTAL REVENUES</b>	<u>20,000</u>	<u>18,055</u>	<u>45,931</u>
<b>EXPENDITURES</b>			
Departmental Support	24,500	18,072	2,746
Capital Outlay	<u>365,500</u>	<u>143,603</u>	<u>642,367</u>
<b>TOTAL EXPENDITURES</b>	<u>390,000</u>	<u>161,675</u>	<u>645,113</u>
Deficiency of Revenues Over Expenditures	(370,000)	(143,620)	(599,182)
<b>FUND BALANCE, OCTOBER 1</b>	<u>378,724</u>	<u>378,724</u>	<u>977,906</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 8,724</u>	<u>\$ 235,104</u>	<u>\$ 378,724</u>

**BRAZOS COUNTY, TEXAS**  
**RIGHT-OF-WAY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>REVENUES</b>			
Interest	\$ 40,000	\$ 40,093	\$ 46,466
<b>TOTAL REVENUES</b>	<u>40,000</u>	<u>40,093</u>	<u>46,466</u>
<b>EXPENDITURES</b>			
Right of Way Acquisition	<u>640,000</u>	<u>71,796</u>	<u>448,675</u>
<b>TOTAL EXPENDITURES</b>	<u>640,000</u>	<u>71,796</u>	<u>448,675</u>
Deficiency of Revenues Over Expenditures	(600,000)	(31,703)	(402,209)
<b>FUND BALANCE, OCTOBER 1</b>	<u>603,801</u>	<u>603,801</u>	<u>1,006,010</u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u>\$ 3,801</u>	<u>\$ 572,098</u>	<u>\$ 603,801</u>

**BRAZOS COUNTY, TEXAS**  
**CAPITAL ROADS**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<b>Budget</b>	<b>Actual</b>	<b>1999</b>
<b>REVENUES</b>			
Interest	\$ 80,000	\$ 79,312	\$ 49,534
<b>TOTAL REVENUES</b>	80,000	79,312	49,534
<b>EXPENDITURES</b>			
Road and Bridge Cost	3,560,000	1,619,148	160,966
<b>TOTAL EXPENDITURES</b>	3,560,000	1,619,148	160,966
Deficiency of Revenues Over Expenditures	(3,480,000)	(1,539,836)	(111,432)
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	2,590,000	2,590,000	--
<b>TOTAL OTHER FINANCING SOURCES</b>	2,590,000	2,590,000	--
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(890,000)	1,050,164	(111,432)
<b>FUND BALANCE, OCTOBER 1</b>	894,578	894,578	1,006,010
<b>FUND BALANCE, SEPTEMBER 30</b>	\$ 4,578	\$ 1,944,742	\$ 894,578

## PROPRIETARY FUNDS

A **Proprietary Fund** is established to account for activities that are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to these activities are accounted for through proprietary funds.

**Internal Service Fund** - This fund is established to account for the financing of goods and services provided by one department to another department or agency of County government, on a cost reimbursement basis.

**Health and Life Insurance Fund** - This fund has been created to account for Brazos County's self-insured health insurance program and its group life insurance plan.

**Enterprise Fund** - This fund is established to account for operations that are financed and operated in a manner similar to private businesses. The intent of the governing body is to ensure that the costs of providing goods and services on a continuing basis to the general public are financed or recovered through user charges.

**Jail Commissary Fund** - This fund is used to account for the Sheriff's operation of a commissary for jail inmates. Monies belonging to inmates are held in a separate trust fund by the Sheriff, and used by inmates to purchase goods and services offered by the commissary. The commissary is funded entirely through profits on sales of commissary items. Medical services provided to inmates are paid for at cost.

**County Attorney Operating Fund** - This fund is used to account for the collection of fees associated with the County Attorney's effort to assist merchants in the collection of insufficient checks delivered to the merchants. The fees collected are used to support the costs of both collection efforts, and the County Attorney's office.

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**BRAZOS COUNTY, TEXAS  
INTERNAL SERVICE FUND  
HEALTH AND LIFE INSURANCE  
BALANCE SHEET  
September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<b>2000</b>	<b>1999</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 33,818	\$ 470,181
Investments	1,315,340	1,064,909
Accounts Receivable	34,421	5,507
Due From Other Funds	--	440
<b>TOTAL ASSETS</b>	<b>\$ 1,383,579</b>	<b>\$ 1,541,037</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 371,034	\$ 369,314
Accrued Payable for Unemployment Benefits	148,172	170,998
<b>Total Liabilities</b>	519,206	540,312
<b>Fund Equity</b>		
Retained Earnings	864,373	1,000,725
<b>Total Fund Equity</b>	864,373	1,000,725
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,383,579</b>	<b>\$ 1,541,037</b>

**BRAZOS COUNTY, TEXAS  
INTERNAL SERVICE FUND  
HEALTH AND LIFE INSURANCE  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
For The Year Ended September 30, 2000  
(With Comparative Totals For The Year Ended September 30, 1999)**

	<u>Budget</u>	<u>Actual</u>	<u>1999</u>
<b>OPERATING REVENUES</b>			
Employee Dependents	\$ 330,000	\$ 424,979	\$ 382,479
Self Pays	190,000	350,777	397,028
Excess Risk Benefits	25,000	102,873	46,050
Intergovernmental - Employer	2,566,000	2,255,200	2,193,440
Retirees	30,000	38,922	--
Other Revenue	1,000	1,151	880
<b>TOTAL OPERATING REVENUES</b>	<u>3,142,000</u>	<u>3,173,902</u>	<u>3,019,877</u>
<b>OPERATING EXPENSES</b>			
Life Insurance	30,000	32,960	24,031
Stop Loss Premiums	250,000	204,359	213,044
Benefit Claims	2,980,000	3,075,087	2,353,782
Administrative Fees	110,000	88,636	79,790
<b>TOTAL OPERATING EXPENSES</b>	<u>3,370,000</u>	<u>3,401,042</u>	<u>2,670,647</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(228,000)</u>	<u>(227,140)</u>	<u>349,230</u>
<b>NONOPERATING REVENUES</b>			
Interest	90,000	90,788	64,501
<b>TOTAL NONOPERATING REVENUES</b>	<u>90,000</u>	<u>90,788</u>	<u>64,501</u>
<b>NET INCOME (LOSS)</b>	<u>(138,000)</u>	<u>(136,352)</u>	<u>413,731</u>
<b>RETAINED EARNINGS, OCTOBER 1</b>	<u>1,000,725</u>	<u>1,000,725</u>	<u>586,994</u>
<b>RETAINED EARNINGS, SEPTEMBER 30</b>	<u>\$ 862,725</u>	<u>\$ 864,373</u>	<u>\$ 1,000,725</u>

**BRAZOS COUNTY, TEXAS  
INTERNAL SERVICE FUND  
HEALTH AND LIFE INSURANCE  
STATEMENT OF CASH FLOWS  
For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Operating Income (Loss)	\$ (227,140)	\$ 349,230
(Increase) Decrease In Receivables	(28,914)	29,492
(Increase) Decrease In Due From Other Funds	440	--
Increase (Decrease) in Accounts Payable	1,720	79,860
Increase (Decrease) In Payable for Unemployment Benefits	(22,826)	25,503
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(276,720)</u>	<u>484,085</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	<u>90,788</u>	<u>64,501</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>90,788</u>	<u>64,501</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(185,932)	548,586
<b>CASH AND CASH EQUIVALENTS, OCTOBER 1</b>	<u>1,535,090</u>	<u>986,504</u>
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30</b>	<u>\$ 1,349,158</u>	<u>\$ 1,535,090</u>

**BRAZOS COUNTY, TEXAS**  
**ENTERPRISE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<b>Jail Commissary Fund</b>	<b>County Attorney Operating Fund</b>	<b>Combined 2000</b>	<b>Combined 1999</b>
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ 69,716	\$ 31,464	\$ 101,180	\$ 95,548
Accounts Receivable	261	355	616	147
Due From Other Funds	-	3,806	3,806	16,770
Inventory	8,935	--	8,935	5,214
<b>Fixed Assets</b>				
Machinery and Equipment	--	86,348	86,348	86,348
Accumulated Depreciation Machinery and Equipment	--	(61,437)	(61,437)	(48,983)
<b>TOTAL ASSETS</b>	<b>\$ 78,912</b>	<b>\$ 60,536</b>	<b>\$ 139,448</b>	<b>\$ 155,044</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 11,565	\$ --	\$ 11,565	\$ 15,941
Accrued Salary and Compensatory Leave	3,219	5,049	8,268	13,231
Due To Other Funds	--	--	--	1,875
<b>Total Liabilities</b>	<b>14,784</b>	<b>5,049</b>	<b>19,833</b>	<b>31,047</b>
<b>Fund Equity</b>				
Retained Earnings	64,128	55,487	119,615	123,997
<b>Total Fund Equity</b>	<b>64,128</b>	<b>55,487</b>	<b>119,615</b>	<b>123,997</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 78,912</b>	<b>\$ 60,536</b>	<b>\$ 139,448</b>	<b>\$ 155,044</b>

**BRAZOS COUNTY, TEXAS**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>Jail Commissary Fund</u>	<u>County Attorney Operating Fund</u>	<u>Combined 2000</u>	<u>Combined 1999</u>
<b>OPERATING REVENUES</b>				
Fees of Services	\$ --	\$ 152,225	\$ 152,225	\$ 157,796
Commissary Sales	175,161	--	175,161	149,933
<b>TOTAL OPERATING REVENUES</b>	<u>175,161</u>	<u>152,225</u>	<u>327,386</u>	<u>307,729</u>
<b>OPERATING EXPENSES</b>				
Personnel Services	50,392	151,979	202,371	244,297
Departmental Support	28,466	2,575	31,041	41,597
Cost of Goods Sold	87,706	--	87,706	77,358
Contracts for Service	--	--	--	4,220
Depreciation Expense	--	12,453	12,453	14,115
<b>TOTAL OPERATING EXPENSES</b>	<u>166,564</u>	<u>167,007</u>	<u>333,571</u>	<u>381,587</u>
<b>OPERATING INCOME (LOSS)</b>	<u>8,597</u>	<u>(14,782)</u>	<u>(6,185)</u>	<u>(73,858)</u>
<b>NONOPERATING REVENUES</b>				
Interest Revenue	1,803	--	1,803	1,603
<b>TOTAL NONOPERATING REVENUES</b>	<u>1,803</u>	<u>--</u>	<u>1,803</u>	<u>1,603</u>
<b>NET INCOME (LOSS)</b>	10,400	(14,782)	(4,382)	(72,255)
<b>RETAINED EARNINGS, OCTOBER 1,</b>	<u>53,728</u>	<u>70,269</u>	<u>123,997</u>	<u>196,252</u>
<b>RETAINED EARNINGS, SEPTEMBER 30</b>	<u>\$ 64,128</u>	<u>\$ 55,487</u>	<u>\$ 119,615</u>	<u>\$ 123,997</u>

**BRAZOS COUNTY, TEXAS**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<b>Jail Commissary Fund</b>	<b>County Attorney Operating Fund</b>	<b>Combined 2000</b>	<b>Combined 1999</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net Operating Income (Loss)	\$ 8,597	\$ (14,782)	\$ (6,185)	\$ (73,858)
(Increase) Decrease In Accounts Receivable	(114)	(355)	(469)	(147)
(Increase) Decrease In Inventory	(3,721)	--	(3,721)	949
(Increase) Decrease In Due From Other Funds	--	12,964	12,964	14,163
Increase (Decrease) In Accounts Payable	(4,376)	--	(4,376)	12,199
Increase (Decrease) In Accrued Salary/Compensatory Leave	(395)	(4,567)	(4,962)	4,176
Increase (Decrease) In Due To Other Funds	(1,875)	--	(1,875)	(445)
Depreciation Expense	--	12,453	12,453	14,115
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(1,884)</u>	<u>5,713</u>	<u>3,829</u>	<u>(28,848)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of Fixed Assets	--	--	--	(16,117)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(16,117)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment Income	1,803	--	1,803	1,603
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>1,803</u>	<u>--</u>	<u>1,803</u>	<u>1,603</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(81)	5,713	5,632	(43,362)
<b>CASH AND CASH EQUIVALENTS, OCTOBER 1</b>	<u>69,797</u>	<u>25,751</u>	<u>95,548</u>	<u>138,910</u>
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30</b>	<u>\$ 69,716</u>	<u>\$ 31,464</u>	<u>\$ 101,180</u>	<u>\$ 95,548</u>

**BRAZOS COUNTY, TEXAS**  
**JAIL COMMISSARY FUND**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<b>2000</b>	<b>1999</b>
<b>OPERATING REVENUES</b>		
Commissary Sales	\$ 175,161	\$ 149,933
<b>TOTAL OPERATING REVENUES</b>	175,161	149,933
<b>OPERATING EXPENSES</b>		
Personnel Services	50,392	48,868
Departmental Support	28,466	40,521
Cost of Goods Sold	87,706	77,358
<b>TOTAL OPERATING EXPENSES</b>	166,564	166,747
<b>OPERATING INCOME (LOSS)</b>	8,597	(16,814)
<b>NONOPERATING REVENUES</b>		
Interest	1,803	1,603
<b>TOTAL NONOPERATING REVENUES</b>	1,803	1,603
<b>NET INCOME (LOSS)</b>	10,400	(15,211)
<b>RETAINED EARNINGS, OCTOBER 1</b>	53,728	68,939
<b>RETAINED EARNINGS, SEPTEMBER 30</b>	\$ 64,128	\$ 53,728

**BRAZOS COUNTY, TEXAS**  
**COUNTY ATTORNEY OPERATING FUND**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	<u>2000</u>	<u>1999</u>
<b>REVENUES</b>		
Fees of Services	\$ 152,225	\$ 157,796
<b>TOTAL REVENUES</b>	<u>152,225</u>	<u>157,796</u>
<b>EXPENSES</b>		
Personnel Services	151,979	195,429
Departmental Support	2,575	1,076
Contracts for Service	--	4,220
Depreciation Expense	12,453	14,115
<b>TOTAL EXPENSES</b>	<u>167,007</u>	<u>214,840</u>
<b>NET LOSS</b>	(14,782)	(57,044)
<b>RETAINED EARNINGS, OCTOBER 1</b>	<u>70,269</u>	<u>127,313</u>
<b>RETAINED EARNINGS, SEPTEMBER 30</b>	<u>\$ 55,487</u>	<u>\$ 70,269</u>

**FIDUCIARY FUNDS**

**Trust Funds** are used by Brazos County to account for assets held by the County in capacity as trustee for individuals and for other governmental units.

**EXPENDABLE TRUST FUNDS**

**District Attorney Administration** – This trust is used to provide accountability for a drug enforcement and prevention program the District Attorney maintains. Funding is provided through confiscations taking place in drug raids, and is made available by the State of Texas. In addition, the Trust is used to account for the collection of returned checks processed by the District Attorney’s office and the related collection fees.

**Bail Bond Board** - This trust is used to account for fees collected, and administration costs related to licensing bail bond agents’ doing business in the County.

**Agency Funds** are used to account for assets held by the County in a fiduciary capacity as custodian or agent for individuals and other governmental units.

**Narcotics’ Seizure** - This fund is used to account for moneys and materials that are seized during narcotics interdiction activities. The District Attorney’s office evaluates each case and files a civil case to have the seized funds forfeited. Upon receipt of a court judgment, the seized funds are disbursed.

**Payroll** - This fund is used to account for all payroll and related costs for the entire County. Funds are transferred in at the end of each payroll period. The fund is required to make distributions that include: payroll, Federal taxes withheld, retirement, deferred compensation, group insurance premiums and other employee benefit deductions.

**Brazos Center** - This fund was created to account for and maintain the room rental deposits at the County-maintained convention center. Deposits are refunded at the completion of the function.

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**FIDUCIARY FUNDS**

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**Agency Funds (continued)**

**Bail Bonds** - This fund was created to account for and monitor the cash bail bonds collected by the District Clerk, County Clerk, and the Justices of the Peace in Brazos County. Once a case is disposed, the bond is either refunded or transferred to revenue in satisfaction of court ordered costs and fines.

**District Clerk** - This fund is used to account for funds placed with the District Clerk by the District Court(s) and to be held until the Court(s) direct the distribution of the funds.

**County Clerk** - This fund is used to account for funds placed with the County Clerk by the County Courts-at-Law and the Probate Court. These funds are to be held until the Court(s) directs distribution of the funds.

**Community Supervision** - This fund is used to account for restitution, court costs, fines, fees, and attorney fees that are collected from probationers and subsequently distributed to victims of crime and the respective fee offices.

**Juvenile Services** - This fund is used to account for restitution, court costs, fines, fees, and attorney fees that are collected from probationers and subsequently distributed to the victims of crime and the respective fee offices.

**Tax Assessor-Collector** - This fund is used to account for tax revenues, license and permit fees collected for the County and other governmental units within the County. These funds are subsequently audited and disbursed to the applicable governmental jurisdictions.

**County Attorney** - This fund is used to account for the funds collected and distributed on behalf of the victims of returned checks.

**Inmate Trust** - This fund is used to account for the funds received on behalf of inmates housed in the County Jail. Funds are returned to the inmate upon leaving the County Jail. Funds are used to support inmate purchases through the Commissary.



**BRAZOS COUNTY, TEXAS  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
September 30, 2000**

(With Comparative Totals For September 30, 1999)

	<u>Cash</u>	<u>Investments</u>	<u>Accounts Receivable</u>	<u>Due From Other Funds</u>	<u>Total Assets</u>
<b>ASSETS</b>					
<b>Expendable Trust Funds</b>					
District Attorney Administration	\$ 149,610	\$ --	\$ 29,690	\$ --	\$ 179,300
Bail Bond Board	61,780	793,649	1,561	--	856,990
<b>Agency Funds</b>					
Narcotics Seizure	107,640	--	202	--	107,842
Payroll	95,830	--	1,025	--	96,855
Brazos Center	68,019	--	--	--	68,019
Bail Bonds	601,319	--	--	--	601,319
District Clerk	195,476	1,805,288	--	--	2,000,764
County Clerk	685,105	--	--	--	685,105
Community Supervision	67,678	--	--	--	67,678
Juvenile Services	3,769	--	--	--	3,769
Tax Assessor-Collector	1,653,093	--	--	--	1,653,093
County Attorney	6,722	--	9,903	--	16,625
Inmate Trust	17,527	--	--	--	17,527
<b>Combining Totals - September 30, 2000</b>	<u>\$ 3,713,568</u>	<u>\$ 2,598,937</u>	<u>\$ 42,381</u>	<u>\$ --</u>	<u>\$ 6,354,886</u>
<b>Combining Totals - September 30, 1999</b>	<u>\$ 3,596,068</u>	<u>\$ 2,355,714</u>	<u>\$ 2,322</u>	<u>\$ 1,648</u>	<u>\$ 5,955,752</u>

**BRAZOS COUNTY, TEXAS  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
September 30, 2000**

(With Comparative Totals For September 30, 1999)

	<u>Accounts Payable</u>	<u>Funds Held In Trust</u>	<u>Due To Other Funds</u>	<u>Total Liabilities</u>	<u>Fund Balances Reserved for Trusts and Endowments</u>	<u>Total Liabilities And Fund Balances</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Expendable Trust Funds</b>						
District Attorney Administration	\$ 68	\$ 134,954	\$ --	\$ 135,022	\$ 44,278	\$ 179,300
Bail Bond Board	408	794,899	--	795,307	61,683	856,990
<b>Agency Funds</b>						
Narcotics Seizure	--	107,842	--	107,842	--	107,842
Payroll	96,465	--	390	96,855	--	96,855
Brazos Center	--	51,540	16,479	68,019	--	68,019
Bail Bonds	--	601,319	--	601,319	--	601,319
District Clerk	--	2,000,764	--	2,000,764	--	2,000,764
County Clerk	--	685,105	--	685,105	--	685,105
Community Supervision	--	67,678	--	67,678	--	67,678
Juvenile Services	--	3,769	--	3,769	--	3,769
Tax Assessor-Collector	1,653,093	--	--	1,653,093	--	1,653,093
County Attorney	557	14,666	1,402	16,625	--	16,625
Inmate Trust	--	12,848	4,679	17,527	--	17,527
<b>Combining Totals - September 30, 2000</b>	<u>\$ 1,750,591</u>	<u>\$ 4,475,384</u>	<u>\$ 22,950</u>	<u>\$ 6,248,925</u>	<u>\$ 105,961</u>	<u>\$ 6,354,886</u>
<b>Combining Totals - September 30, 1999</b>	<u>\$ 1,448,866</u>	<u>\$ 4,241,104</u>	<u>\$ 20,370</u>	<u>\$ 5,710,340</u>	<u>\$ 245,412</u>	<u>\$ 5,955,752</u>

**BRAZOS COUNTY, TEXAS**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For The Year Ended September 30, 2000**  
(With Comparative Totals For The Year Ended September 30, 1999)

	District Attorney Administration	Bail Bond Board	Totals	
			2000	1999
<b>REVENUES</b>				
Charges for Services	\$ 450	\$ 3,103	\$ 3,553	\$ 4,500
Interest	4,312	3,218	7,530	8,001
Other Revenue	56,229	--	56,229	76,969
<b>TOTAL REVENUES</b>	<u>60,991</u>	<u>6,321</u>	<u>67,312</u>	<u>89,470</u>
<b>EXPENDITURES</b>				
Personnel Services	--	1,682	1,682	468
Supplies and Other Charges	75,091	402	75,493	20,229
Capital Outlay	6,450	--	6,450	83,789
<b>TOTAL EXPENDITURES</b>	<u>81,541</u>	<u>2,084</u>	<u>83,625</u>	<u>104,486</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,550)</u>	<u>4,237</u>	<u>(16,313)</u>	<u>(15,016)</u>
<b>OTHER FINANCING USES</b>				
Operating Transfers Out	<u>(758)</u>	<u>--</u>	<u>(758)</u>	<u>(3,684)</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(758)</u>	<u>--</u>	<u>(758)</u>	<u>(3,684)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(21,308)	4,237	(17,071)	(18,700)
<b>FUND BALANCES, OCTOBER 1</b>	187,966	57,446	245,412	264,112
Residual Equity Transfer Out	<u>(122,380)</u>	<u>--</u>	<u>(122,380)</u>	<u>--</u>
<b>FUND BALANCES, SEPTEMBER 30</b>	<u>\$ 44,278</u>	<u>\$ 61,683</u>	<u>\$ 105,961</u>	<u>\$ 245,412</u>

**BRAZOS COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For The Year Ended September 30, 2000**

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<b>NARCOTICS SEIZURE</b>				
<b>Assets</b>				
Cash	\$ 69,360	\$ 100,546	\$ 62,266	\$ 107,640
Due From Other Funds	136	--	136	--
Accounts Receivable	--	202	--	202
Total Assets	<u>69,496</u>	<u>100,748</u>	<u>62,402</u>	<u>107,842</u>
<b>Liabilities</b>				
Funds Held In Trust	69,496	53,700	15,354	107,842
Total Liabilities	<u>69,496</u>	<u>53,700</u>	<u>15,354</u>	<u>107,842</u>
<b>PAYROLL</b>				
<b>Assets</b>				
Cash	71,791	11,515,970	11,491,931	95,830
Accounts Receivable	--	2,374	1,349	1,025
Total Assets	<u>71,791</u>	<u>11,518,344</u>	<u>11,493,280</u>	<u>96,855</u>
<b>Liabilities</b>				
Accounts Payable	71,791	11,517,331	11,492,657	96,465
Due To Other Funds	--	1,013	623	390
Total Liabilities	<u>71,791</u>	<u>11,518,344</u>	<u>11,493,280</u>	<u>96,855</u>
<b>BRAZOS CENTER</b>				
<b>Assets</b>				
Cash	61,801	218,235	212,017	68,019
Accounts Receivable	160	655	815	--
Total Assets	<u>61,961</u>	<u>218,890</u>	<u>212,832</u>	<u>68,019</u>
<b>Liabilities</b>				
Due To Other Funds	15,371	163,564	162,456	16,479
Funds Held In Trust	46,590	36,512	31,562	51,540
Total Liabilities	<u>61,961</u>	<u>200,076</u>	<u>194,018</u>	<u>68,019</u>
<b>BAIL BONDS</b>				
<b>Assets</b>				
Cash	620,015	1,070,794	1,089,490	601,319
Total Assets	<u>620,015</u>	<u>1,070,794</u>	<u>1,089,490</u>	<u>601,319</u>
<b>Liabilities</b>				
Funds Held In Trust	620,015	178,006	196,702	601,319
Total Liabilities	<u>620,015</u>	<u>178,006</u>	<u>196,702</u>	<u>601,319</u>

**BRAZOS COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For The Year Ended September 30, 2000**

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<b>DISTRICT CLERK TRUST</b>				
<b>Assets</b>				
Cash	\$ 175,634	\$ 1,285,684	\$ 1,265,842	\$ 195,476
Investments	1,745,685	392,537	332,934	1,805,288
Total Assets	<u>1,921,319</u>	<u>1,678,221</u>	<u>1,598,776</u>	<u>2,000,764</u>
<b>Liabilities</b>				
Funds Held In Trust	1,921,319	219,250	139,805	2,000,764
Total Liabilities	<u>1,921,319</u>	<u>219,250</u>	<u>139,805</u>	<u>2,000,764</u>
<b>COUNTY CLERK TRUST</b>				
<b>Assets</b>				
Cash	543,774	2,901,012	2,759,681	685,105
Total Assets	<u>543,774</u>	<u>2,901,012</u>	<u>2,759,681</u>	<u>685,105</u>
<b>Liabilities</b>				
Funds Held In Trust	543,774	1,278,328	1,136,997	685,105
Total Liabilities	<u>543,774</u>	<u>1,278,328</u>	<u>1,136,997</u>	<u>685,105</u>
<b>COMMUNITY SUPERVISION</b>				
<b>Assets</b>				
Cash	187,965	2,145,742	2,266,029	67,678
Total Assets	<u>187,965</u>	<u>2,145,742</u>	<u>2,266,029</u>	<u>67,678</u>
<b>Liabilities</b>				
Funds Held In Trust	187,965	219,486	339,773	67,678
Total Liabilities	<u>187,965</u>	<u>219,486</u>	<u>339,773</u>	<u>67,678</u>
<b>JUVENILE SERVICES</b>				
<b>Assets</b>				
Cash	1,523	15,121	12,875	3,769
Total Assets	<u>1,523</u>	<u>15,121</u>	<u>12,875</u>	<u>3,769</u>
<b>Liabilities</b>				
Funds Held In Trust	1,523	12,517	10,271	3,769
Total Liabilities	<u>1,523</u>	<u>12,517</u>	<u>10,271</u>	<u>3,769</u>

**BRAZOS COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For The Year Ended September 30, 2000**

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<b>TAX ASSESSOR-COLLECTOR</b>				
<b>Assets</b>				
Cash	\$1,376,411	\$143,865,337	\$143,588,655	\$ 1,653,093
Total Assets	<u>1,376,411</u>	<u>143,865,337</u>	<u>143,588,655</u>	<u>1,653,093</u>
<b>Liabilities</b>				
Accounts Payable	1,376,411	6,884,638	6,607,956	1,653,093
Total Liabilities	<u>1,376,411</u>	<u>6,884,638</u>	<u>6,607,956</u>	<u>1,653,093</u>
<b>COUNTY ATTORNEY</b>				
<b>Assets</b>				
Cash	45,066	1,036,217	1,074,561	6,722
Accounts Receivable	--	9,903	--	9,903
Total Assets	<u>45,066</u>	<u>1,046,120</u>	<u>1,074,561</u>	<u>16,625</u>
<b>Liabilities</b>				
Accounts Payable	647	41	131	557
Due To Other Funds	4,999	--	3,597	1,402
Funds Held In Trust	39,420	56,353	81,107	14,666
Total Liabilities	<u>45,066</u>	<u>56,394</u>	<u>84,835</u>	<u>16,625</u>
<b>INMATE TRUST</b>				
<b>Assets</b>				
Cash	11,483	6,044	--	17,527
Due From Other Funds	1,512	--	1,512	--
Total Assets	<u>12,995</u>	<u>6,044</u>	<u>1,512</u>	<u>17,527</u>
<b>Liabilities</b>				
Due To Other Funds	--	4,679	--	4,679
Funds Held In Trust	12,995	4,532	4,679	12,848
Total Liabilities	<u>12,995</u>	<u>9,211</u>	<u>4,679</u>	<u>17,527</u>
<b>COMBINED AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$3,164,823	\$164,160,702	\$163,823,347	\$ 3,502,178
Investments	1,745,685	392,537	332,934	1,805,288
Accounts Receivable	160	13,134	2,164	11,130
Due From Other Funds	1,648	--	1,648	--
Total Assets	<u>\$4,912,316</u>	<u>\$164,566,373</u>	<u>\$164,160,093</u>	<u>\$ 5,318,596</u>
<b>Liabilities</b>				
Accounts Payable	\$1,448,849	\$ 18,402,010	\$ 18,100,744	\$ 1,750,115
Due To Other Funds	20,370	169,256	166,676	22,950
Funds Held In Trust	3,443,097	2,058,684	1,956,250	3,545,531
Total Liabilities	<u>\$4,912,316</u>	<u>\$ 20,629,950</u>	<u>\$ 20,223,670</u>	<u>\$ 5,318,596</u>



The **General Fixed Asset Account Group** is used to account for the County's investment in fixed assets. An account group is a self balancing set of accounts used to establish management control and system accountability for the County's investment. General fixed assets are not subject to depreciation.

The **General Long-Term Debt Account Group** is a self balancing set of accounts used to account for the County's long-term debt that is to be financed with expendable financial resources available to the governmental funds.

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**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<u>2000</u>	<u>1999</u>
<b>GENERAL FIXED ASSETS</b>		
Land	\$ 1,132,293	\$ 1,132,293
Buildings	29,798,449	26,453,531
Improvements Other than Buildings	699,169	584,597
Machinery and Equipment	<u>10,792,880</u>	<u>10,002,203</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$ 42,422,791</u>	<u>\$ 38,172,624</u>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>		
General Fund	\$ 10,899,447	\$ 7,024,348
Special Revenue Funds	234,637	3,869,269
Capital Project Funds	31,195,798	27,132,924
Donations	58,086	58,086
Trust and Agency Funds	<u>34,823</u>	<u>87,997</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<u>\$ 42,422,791</u>	<u>\$ 38,172,624</u>

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**For The Year Ended September 30, 2000**

<b>FUNCTION AND ACTIVITY</b>	<b>General Fixed Assets 10/01/99</b>	<b>Additions</b>	<b>Retirements</b>	<b>Adjustments And Transfers</b>	<b>General Fixed Assets 09/30/00</b>
<b>General Government</b>					
County Judge	\$ 7,950	\$ --	\$ --	\$ --	\$ 7,950
Commissioners' Court	187,081	29,861	--	(13,003)	203,939
County Treasurer	11,037	--	--	815	11,852
Tax Assessor-Collector	51,211	6,285	3,494	3,342	57,344
Computer & Network Services	711,878	281,685	23,801	(59,331)	910,431
Personnel	20,022	--	--	2,731	22,753
County Auditor	23,210	--	--	10,905	34,115
Building Maintenance	382,164	133,748	9,128	37,436	544,220
Criminal Justice Information System	2,358	--	--	--	2,358
Risk Management	18,667	3,467	--	(5,149)	16,985
Purchasing Administration	375,240	3,144	--	(9,875)	368,509
<b>Total General Government</b>	<b>1,790,818</b>	<b>458,190</b>	<b>36,423</b>	<b>(32,129)</b>	<b>2,180,456</b>
<b>Justice System</b>					
County Attorney	142,143	1,194	4,147	3,272	142,462
Sale to Intoxicated Persons	--	3,945	--	--	3,945
District Attorney	140,185	1,379	9,659	10,392	142,297
Child Protective Services	--	2,475	--	--	2,475
District Clerk	106,721	4,852	5,233	5,269	111,609
County Clerk	113,151	--	--	--	113,151
85th District Court	37,515	3,810	--	2,367	43,692
272nd District Court	37,533	--	1,312	--	36,221
361st District Court	4,753	2,399	1,312	(4,204)	1,636
County Court-At-Law #1	22,558	1,572	--	1,001	25,131
County Court-At-Law #2	14,394	1,385	--	1,290	17,069
Justices of the Peace (5)	54,091	9,150	--	7,957	71,198
Court and Jury Services	7,647	1,078	--	--	8,725
Community Supervision	40,440	--	--	--	40,440
Law Library	4,531	--	--	--	4,531
County Clerk Records Preservation	17,322	--	--	--	17,322
<b>Total Justice System</b>	<b>742,984</b>	<b>33,239</b>	<b>21,663</b>	<b>27,344</b>	<b>781,904</b>
<b>Law Enforcement</b>					
Sheriff/Jail	1,203,084	355,840	166,230	(10,425)	1,382,269
Sheriff Crime Fund	--	16,250	--	--	16,250
Constables (6)	216,645	--	--	16,331	232,976
Narcotics Task Force	184,155	34,451	9,560	(4,365)	204,681
District Attorney Crime Fund	34,823	--	--	--	34,823
<b>Total Law Enforcement</b>	<b>1,638,707</b>	<b>406,541</b>	<b>175,790</b>	<b>1,541</b>	<b>1,870,999</b>

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**For The Year Ended September 30, 2000**

<b>FUNCTION AND ACTIVITY</b>	<b>General Fixed Assets 10/01/99</b>	<b>Additions</b>	<b>Retirements</b>	<b>Adjustments And Transfers</b>	<b>General Fixed Assets 09/30/00</b>
<b>Juvenile Services</b>					
Juvenile Probation	533,437	13,325	12,541	10,197	544,418
<b>Total Juvenile Services</b>	533,437	13,325	12,541	10,197	544,418
<b>Public Transportation</b>					
Metropolitan Planning	68,809	8,719	--	--	77,528
Road & Bridge	4,801,517	891,291	769,102	(6,953)	4,916,753
<b>Total Public Transportation</b>	4,870,326	900,010	769,102	(6,953)	4,994,281
<b>Public Health</b>					
Health Department - Local	2,730	--	--	(2,730)	--
Health Department - State	19,503	--	--	(19,503)	--
Health Department - Block Grant	2,689	--	--	(2,689)	--
Environmental Protection	24,189	--	--	--	24,189
<b>Total Public Health</b>	49,111	--	--	(24,922)	24,189
<b>Human Services</b>					
Emergency Management	39,387	3,240	--	--	42,627
Brazos Center	677,237	91,610	--	--	768,847
Agricultural Extension Service	19,272	--	--	--	19,272
<b>Total Human Services</b>	735,896	94,850	--	--	830,746
<b>Capital Projects</b>					
General Permanent Improvement	27,811,345	3,384,453	--	--	31,195,798
<b>Total Capital Projects</b>	27,811,345	3,384,453	--	--	31,195,798
<b>TOTAL FIXED ASSETS</b>	<b>\$ 38,172,624</b>	<b>\$ 5,290,608</b>	<b>\$ 1,015,519</b>	<b>\$ (24,922)</b>	<b>\$ 42,422,791</b>

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**September 30, 2000**

FUNCTION AND ACTIVITY	<u>Land</u>	<u>Buildings</u>	<u>Other Improvements</u>	<u>Machinery And Equipment</u>	<u>Total</u>
<b>General Government</b>					
County Judge	\$ --	\$ --	\$ --	\$ 7,950	\$ 7,950
Commissioners' Court	--	--	14,137	189,802	203,939
County Treasurer	--	--	--	11,852	11,852
Tax Assessor-Collector	--	--	--	57,344	57,344
Computer & Network Services	--	--	--	910,431	910,431
Personnel	--	--	--	22,753	22,753
County Auditor	--	--	--	34,115	34,115
Building Maintenance	--	22,455	--	521,765	544,220
Criminal Justice Information System	--	--	--	2,358	2,358
Risk Management	--	--	--	16,985	16,985
Purchasing Administration	--	--	--	368,509	368,509
<b>Total General Government</b>	<u>--</u>	<u>22,455</u>	<u>14,137</u>	<u>2,143,864</u>	<u>2,180,456</u>
<b>Justice System</b>					
County Attorney	--	--	--	142,462	142,462
Sale to Intoxicated Persons	--	--	--	3,945	3,945
District Attorney	--	--	--	142,297	142,297
Child Protective Services	--	--	--	2,475	2,475
District Clerk	--	--	--	111,609	111,609
County Clerk	--	--	--	113,151	113,151
District Courts	--	--	--	81,549	81,549
County Courts-At-Law	--	--	--	42,200	42,200
Justices of the Peace (7)	--	--	--	71,198	71,198
Court and Jury Services	--	--	--	8,725	8,725
Community Supervision	--	--	--	40,440	40,440
Law Library	--	--	--	4,531	4,531
County Clerk Records Preservation	--	--	--	17,322	17,322
<b>Total Justice System</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>781,904</u>	<u>781,904</u>
<b>Law Enforcement</b>					
Sheriff/Jail	--	--	--	1,382,269	1,382,269
Sheriff Crime Fund	--	--	--	16,250	16,250
Constables (6)	--	--	--	232,976	232,976
Narcotics Task Force	--	--	--	204,681	204,681
Narcotics Seizure Agency	--	--	--	34,823	34,823
<b>Total Law Enforcement</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,870,999</u>	<u>1,870,999</u>

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**September 30, 2000**

<b>FUNCTION AND ACTIVITY</b>	<b>Land</b>	<b>Buildings</b>	<b>Other Improvements</b>	<b>Machinery And Equipment</b>	<b>Total</b>
<b>Juvenile Services</b>					
Juvenile Probation	--	--	--	544,418	544,418
<b>Total Juvenile Services</b>	--	--	--	544,418	544,418
<b>Public Transportation</b>					
Metropolitan Planning	--	--	--	77,528	77,528
Road & Bridge	--	--	--	4,916,753	4,916,753
<b>Total Public Transportation</b>	--	--	--	4,994,281	4,994,281
<b>Public Health</b>					
Health Department - Local	--	--	--	--	--
Health Department - State	--	--	16,621	(16,621)	--
Health Department - Block Grant	--	--	--	--	--
Environmental Protection	--	--	--	24,189	24,189
<b>Total Public Health</b>	--	--	16,621	7,568	24,189
<b>Human Services</b>					
Emergency Management	--	--	--	42,627	42,627
Brazos Center	--	--	380,900	387,947	768,847
Agricultural Extension Service	--	--	--	19,272	19,272
<b>Total Human Services</b>	--	--	380,900	449,846	830,746
<b>Capital Projects</b>	1,132,293	29,775,994	287,511	--	31,195,798
<b>TOTAL FIXED ASSETS</b>	<b>\$ 1,132,293</b>	<b>\$ 29,798,449</b>	<b>\$ 699,169</b>	<b>\$ 10,792,880</b>	<b>\$ 42,422,791</b>

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF GENERAL LONG-TERM DEBT**  
**September 30, 2000**  
(With Comparative Totals For September 30, 1999)

	<b>2000</b>	<b>1999</b>
<b>OTHER DEBITS</b>		
Amount Available in Debt Service Fund	\$ 2,202,142	\$ 2,071,070
Amount to be Provided for the Retirement of Certificates of Obligation	16,732,858	17,663,930
<b>OTHER DEBITS</b>	\$ 18,935,000	\$ 19,735,000
 <b>GENERAL LONG-TERM DEBT</b>		
Certificates of Obligation Payable	\$ 18,935,000	\$ 19,735,000
<b>TOTAL GENERAL LONG-TERM DEBT</b>	\$ 18,935,000	\$ 19,735,000

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF GENERAL LONG-TERM DEBT TO MATURITY**  
**BY TYPE**  
**September 30, 2000**

The following schedule reflects the debt service requirements as of September 30, 2000 by type and in total.

**Certificates Of Obligation**

<b>Fiscal Year</b>	<b>Series 1987</b>		<b>Total Debt Service</b>
	<b>Principal</b>	<b>Interest</b>	
2001	\$ 380,000	\$ 68,225	\$ 448,225
2002	405,000	42,510	447,510
2003	435,000	14,572	449,572
<b>Total</b>	<b>\$ 1,220,000</b>	<b>\$ 125,307</b>	<b>\$ 1,345,307</b>

<b>Fiscal Year</b>	<b>Series 1996</b>		<b>Total Debt Service</b>
	<b>Principal</b>	<b>Interest</b>	
2001	\$ 305,000	\$ 455,386	\$ 760,386
2002	325,000	432,549	757,549
2003	345,000	408,261	753,261
2004	365,000	382,524	747,524
2005	385,000	355,336	740,336
2006	410,000	329,798	739,798
2007	435,000	306,688	741,688
2008	465,000	282,605	747,605
2009	495,000	256,438	751,438
2010	525,000	228,388	753,388
2011-2016	3,890,000	679,252	4,569,252
<b>Total</b>	<b>\$ 7,945,000</b>	<b>\$ 4,117,225</b>	<b>\$ 12,062,225</b>

**BRAZOS COUNTY, TEXAS**  
**SCHEDULE OF GENERAL LONG-TERM DEBT TO MATURITY**  
**BY TYPE**  
**September 30, 2000**

**Certificates Of Obligation**

<b>Fiscal Year</b>	<b>Series 1998</b>		<b>Total Debt Service</b>
	<b>Principal</b>	<b>Interest</b>	
2001	\$ 175,000	\$ 448,648	\$ 623,648
2002	205,000	439,845	644,845
2003	235,000	429,651	664,651
2004	735,000	407,178	1,142,178
2005	795,000	371,731	1,166,731
2006	850,000	333,619	1,183,619
2007	910,000	292,843	1,202,843
2008	965,000	249,403	1,214,403
2009	1,030,000	203,183	1,233,183
2010	1,095,000	153,951	1,248,951
2011-2016	2,775,000	155,573	2,930,573
<b>Total</b>	<b>\$ 9,770,000</b>	<b>\$ 3,485,625</b>	<b>\$ 13,255,625</b>

**Total Debt Service Requirements**

<b>Fiscal Year</b>	<b>Certificates of Obligation</b>		<b>Total Debt Service</b>
	<b>Principal</b>	<b>Interest</b>	
2001	\$ 860,000	\$ 972,259	\$ 1,832,259
2002	935,000	914,904	1,849,904
2003	1,015,000	852,484	1,867,484
2004	1,100,000	789,702	1,889,702
2005	1,180,000	727,067	1,907,067
2006	1,260,000	663,417	1,923,417
2007	1,345,000	599,531	1,944,531
2008	1,430,000	532,008	1,962,008
2009	1,525,000	459,621	1,984,621
2010	1,620,000	382,339	2,002,339
2011-2016	6,665,000	834,825	7,499,825
<b>Total</b>	<b>\$ 18,935,000</b>	<b>\$ 7,728,157</b>	<b>\$ 26,663,157</b>

The statistical tables and related data provide detail on the physical, economic, social and political characteristics of Brazos County.

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TABLE 1

**BRAZOS COUNTY, TEXAS**  
 General Governmental Operating Revenues by Source (1)  
 Last Ten Fiscal Years

Year	Taxes	Charges For Services	Inter- Governmental	Other Revenues	Total Revenues
1991 (2)	\$ 15,369,059	\$ 2,001,786	\$ 2,627,814	\$ 1,396,254	\$ 21,394,913
1992	17,886,331	2,674,200	3,161,364	3,332,605	27,054,500
1993	18,822,279	3,076,604	3,989,146	1,958,980	27,847,009
1994	19,408,073	4,313,812	4,588,937	2,546,202	30,857,024
1995	19,973,481	4,495,882	2,764,068	1,652,919	28,886,350
1996	20,947,817	4,532,552	1,606,924	1,677,282	28,764,575
1997	22,241,409	4,905,587	1,772,849	1,941,429	30,861,274
1998	23,604,383	5,385,904	1,726,895	1,984,415	32,701,597
1999	24,758,878	5,826,637	4,119,599	2,171,859	36,876,973
2000	26,345,581	6,540,655	2,777,633	2,641,456	38,305,325

NOTE: (1) Includes all governmental fund types.  
 (2) Nine months.

**BRAZOS COUNTY, TEXAS**  
 General Governmental Expenditures by Function (1)  
 Last Ten Fiscal Years

Year	General Government	Public Transportation	Justice System	Law Enforcement	Juvenile Services
1991	(2) \$ 5,682,331	\$ 1,702,778	\$ 2,720,175	\$ 4,439,326	\$ --
1992	7,870,679	2,550,851	3,799,885	6,612,844	--
1993	6,869,949	3,235,030	4,579,125	5,683,857	1,994,743
1994	7,464,834	3,398,544	4,725,449	5,839,144	2,068,168
1995	5,840,390	5,099,246	4,998,729	6,300,471	2,402,581
1996	5,089,108	5,107,220	5,003,765	5,846,936	2,095,425
1997	6,323,514	4,475,856	5,370,526	6,044,899	2,629,158
1998	8,215,152	4,519,192	5,984,026	5,881,313	2,971,105
1999	8,022,647	5,593,200	6,358,865	6,502,196	3,298,091
2000	8,565,933	7,523,502	6,676,685	7,123,089	2,980,963

NOTE: (1) Includes all governmental fund types.  
 (2) Nine months.

TABLE 2  
Page 2 of 2

<u>Public Health</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
\$ 640,272	\$ 260,254	\$ 1,400,230	\$ 359,956	\$ 17,205,322
784,619	376,001	1,635,322	450,958	24,081,159
569,202	1,365,631	1,589,830	770,049	26,657,416
975,604	1,526,784	1,625,183	920,575	28,544,285
772,347	1,538,417	1,800,958	1,524,802	30,277,941
710,274	1,419,807	1,626,479	2,552,377	29,451,391
696,832	1,316,479	1,831,620	5,829,926	34,518,810
687,894	1,090,016	2,074,517	1,059,773	32,482,988
932,440	1,081,526	1,809,843	4,653,824	38,252,632
1,477,284	1,285,436	1,827,141	5,290,608	42,750,641

**BRAZOS COUNTY, TEXAS**  
**Property Tax Levies and Collections**  
**Last Ten Years**

<u>Tax Year/ Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Current Collections as Percent of Tax Levy</u>	<u>Delinquent Tax Changes and Collections (1)</u>
1945 thru 1990/1991 (2)	\$ --	\$ --	--	\$ --
1991/1992	12,190,396	11,708,829	96.05%	433,719
1992/1993	12,759,112	12,330,319	96.64%	380,926
1993/1994	13,374,337	13,083,556	97.83%	242,981
1994/1995	14,212,104	13,878,216	97.65%	277,253
1995/1996	15,071,727	14,794,691	98.16%	207,551
1996/1997	15,968,203	15,671,528	98.14%	208,950
1997/1998	17,061,045	16,625,071	97.44%	301,681
1998/1999	17,749,856	17,360,005	97.80%	238,466
1999/2000	18,933,265	18,552,512	97.99%	301,079

NOTE: (1) Changes in Tax Roll since issued.

(2) Amount of delinquent taxes from 1945 to 1990.

TABLE 3  
Page 2 of 2

<u>Total Collections</u>	<u>Total Collections as Percent of Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent Taxes as Percent of Tax Levy</u>
\$ --	\$ --	\$ 201,666	--
12,142,548	99.61%	47,848	0.39%
12,711,245	99.62%	47,867	0.38%
13,326,537	99.64%	47,800	0.36%
14,155,469	99.60%	56,635	0.40%
15,002,242	99.54%	69,485	0.46%
15,880,478	99.45%	87,725	0.55%
16,926,752	99.21%	134,293	0.79%
17,598,471	99.15%	151,385	0.85%
18,853,591	99.58%	441,642	2.33%
	<b>Balance:</b>	<u>\$ 1,286,346</u>	

**BRAZOS COUNTY, TEXAS**  
 Schedule of Property Taxes Receivable  
 September 30, 2000

Fiscal Year	General And Debt Service
1945-91	\$ 201,666
1992	47,848
1993	47,867
1994	47,800
1995	56,635
1996	69,485
1997	87,725
1998	134,293
1999	151,385
2000	441,642
	\$ 1,286,346
Taxes receivable by fund:	
General	\$ 1,145,188
Debt Service	141,158
Total	\$ 1,286,346

**BRAZOS COUNTY, TEXAS**  
 Assessed and Estimated Actual Value of Taxable Property (1-2)  
 Last Ten Years

Tax Year/ Fiscal Year	Actual Assessed Value		
	Real Property	Personal Property	Total
1990/1991	\$ 2,298,405,887	\$ 488,775,596	\$ 2,787,181,483
1991/1992	2,289,486,639	481,058,023	2,770,544,662
1992/1993	2,380,903,368	519,554,614	2,900,457,982
1993/1994	2,359,823,632	720,374,124	3,080,197,756
1994/1995	2,662,916,207	733,810,212	3,396,726,419
1995/1996	2,906,482,819	769,522,658	3,676,005,477
1996/1997	3,033,968,634	783,526,598	3,817,495,232
1997/1998	3,234,530,962	846,057,029	4,080,587,991
1998/1999	3,396,189,264	856,281,069	4,252,470,333
1999/2000	3,665,546,939	866,662,574	4,532,209,513

NOTE: (1) The assessed value is the total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board.

(2) All property assessed at 100 percent of value as certified by the Central Appraisal District.

**BRAZOS COUNTY, TEXAS**  
Property Tax Rates - All Direct and Overlapping Governments  
Last Ten Years

TAX RATES *							
Tax Year/ Fiscal Year	Brazos County	City of Bryan	Bryan I. S. D.	City of College Station	College Station I. S. D.	County Education District	Total
1990/1991	0.4105	0.5681	1.2130	0.4000	1.4400	--	4.0316
1991/1992	0.4400	0.5796	0.4695	0.4000	1.6800	0.7800	4.3491
1992/1993	0.4399	0.6092	0.4695	0.4125	1.6800	0.8500	4.4611
1993/1994	0.4342	0.6092	1.4850	0.4450	1.6300	--	4.6034
1994/1995	0.4184	0.6100	1.5200	0.4450	1.6100	--	4.6034
1995/1996	0.4100	0.6100	1.5200	0.4450	1.6100	--	4.5950
1996/1997	0.4180	0.6324	1.5340	0.4427	1.6900	--	4.7171
1997/1998	0.4174	0.6295	1.6440	0.4293	1.7400	--	4.8602
1998/1999	0.4174	0.6367	1.5880	0.4329	1.7800	--	4.8550
1999/2000	0.4174	0.6367	1.6150	0.4293	1.7500	--	4.8484

\* Per \$100 of Assessed Value

TABLE 7

**BRAZOS COUNTY, TEXAS**

Ten Largest Taxpayers

September 30, 2000

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Values (1)</u>	<u>% of Assessed Value to Total Assessed Values (2)</u>
GTE Southwest (Verizon)	Communications	\$ 98,088,530	2.16%
CBL & Associates	Mall Development	48,098,200	1.06%
W9/JP-M Real Estate Limited	Apartment Holdings	36,811,275	0.81%
Wal-Mart/Sam's	Retail/Wholesale	33,906,535	0.75%
Mitchell Energy / Ferguson-Burleson	Gas Production	31,421,270	0.69%
Alkossler/Weinberg	Apartment Holdings	28,706,000	0.63%
Scott & White Hospital/Clinic	Health Care	23,808,880	0.53%
College Station Hospital LP	Health Care	22,851,150	0.50%
Union Pacific Resources	Oil and Gas	20,951,840	0.46%
Melrose Apartments	Apartment Holdings	20,606,985	0.45%
Total Assessed Values		<u>\$ 365,250,665</u>	<u>8.06%</u>

NOTE: (1) Brazos County Appraisal District

(2) Total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board - \$4,532,209,513.

**BRAZOS COUNTY, TEXAS**  
**Computation of Legal Debt Margin**  
September 30, 2000

Assessed Value (Note 1)		<u>\$ 4,532,209,513</u>
Debt Limit (Note 2)		916,386,735
Less amount of debt applicable to debt limit		
Gross bonded debt (Note 3)	--	
Less available from Debt Service Fund	<u>          --</u>	
Total applicable to debt limit		<u>          --</u>
Legal Debt Margin		<u>\$ 916,386,735</u>

NOTE: (1) Total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board.

(2) Debt Limit 25% of assessed value of real property - \$3,665,546,939  
Article 3, Section 52, of the Texas Constitution.

(3) Includes only general obligation bonds.

**BRAZOS COUNTY, TEXAS**  
Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Expenditures  
Last Ten Years

Fiscal Year	(1) Principal	Interest	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Service To Total General Expenditures
1991	(2) \$ 760,000	\$ 638,889	\$ 1,398,889	\$ 17,205,322	8.1%
1992	705,000	470,633	1,175,633	24,081,159	4.9%
1993	705,000	332,864	1,037,864	26,657,416	3.9%
1994	945,000	221,587	1,166,587	28,544,285	4.1%
1995	980,000	183,280	1,163,280	30,277,941	3.8%
1996	1,025,000	138,880	1,163,880	29,451,391	4.0%
1997	1,075,000	87,893	1,162,893	34,518,810	3.4%
1998	1,080,000	30,240	1,110,240	32,482,988	3.4%
1999	--	--	--	38,252,632	--
2000	--	--	--	42,750,641	--

NOTE: (1) Includes all governmental fund types.

(2) Nine months.

**BRAZOS COUNTY, TEXAS**  
Ratio of Net General Bonded Debt  
to Assessed Value and Net Bonded Debt Per Capita  
Last Ten Years

Tax Year/ Fiscal Year	Population		Assessed Value	General Obligation Bonded Debt
1990/1991	121,862	(1)	\$ 2,787,181,483	\$ 6,320,000
1991/1992	128,289	(1)	2,770,544,662	5,615,000
1992/1993	134,558	(1)	2,900,457,982	5,105,000
1993/1994	134,750	(1)	3,080,197,756	4,160,000
1994/1995	135,003	(1)	3,396,726,419	3,180,000
1995/1996	138,093	(1)	3,676,005,477	2,155,000
1996/1997	138,985	(1)	3,817,495,232	1,080,000
1997/1998	140,025	(1)	4,080,587,991	--
1998/1999	143,436	(1)	4,252,470,333	--
1999/2000	143,533	(1)	4,532,209,513	--

NOTE: (1) As estimated by the Texas State Data Center.

TABLE 10  
Page 2 of 2

<u>Debt Service Funds Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 755,961	\$ 5,564,039	0.20%	\$ 45.66
786,474	4,828,526	0.17%	37.64
943,382	4,161,618	0.14%	30.93
937,661	3,222,339	0.10%	23.91
898,049	2,281,951	0.07%	16.90
302,705	1,852,295	0.05%	13.41
182,540	897,460	0.02%	6.46
--	--	--	--
--	--	--	--
--	--	--	--

**BRAZOS COUNTY, TEXAS**  
 Computation of Direct and Overlapping Debt  
 September 30, 2000

<u>Taxing Jurisdiction</u>	<u>Total Direct and Overlapping Funded Debt (1)</u>	<u>Estimated Percent Applicable</u>
Brazos County	\$ --	100%
City of Bryan	19,272,306	100%
City of College Station	52,452,968	100%
Independent School Districts (2)	<u>139,949,992</u>	100%
Total estimated overlapping funded debt	<u>\$ 211,675,266</u>	
Ratio overlapping debt to 100% assessed valuation	<u>4.67%</u>	
Per capita overlapping funded debt	<u>\$ 1,474.75</u>	

(1) General Obligation Bonds outstanding less amount available in Debt Service Fund

(2) Independent School District debt includes:

College Station Independent School District - \$ 70,895,000.

Bryan Independent School District - \$ 69,054,992.

**BRAZOS COUNTY, TEXAS**  
Miscellaneous Statistical Data  
September 30, 2000

Organization	Brazos County was created in 1841 and named for the Brazos River, which is the southwest border of the County.
Government	The County is governed by four (4) elected Commissioners and one (1) County Judge. It is audited by the County Auditor who is appointed by the 85th, 272nd, and 361st Judicial District Judges of the State of Texas.
Area	586 square miles, bounded by the Brazos River on the southwest, the Old San Antonio Road on the northwest, and the Navasota River on the east.
Miles of Roads	441 miles of County maintained roads.
Fire Protection	Each precinct has a voluntary Fire Department, and when needed, has the assistance of the Bryan and College Station Fire Departments.
Police Protection	The County Sheriff's Department, the Cities of Bryan and College Station Police Departments, Campus Security at Texas A & M University, Campus Security at Blinn College and the Texas Department of Public Safety comprise most of the law enforcement of the County. The County maintains the jail at the courthouse, a minimum security jail on Sandy Point Road and a juvenile facility.
Education	Independent School Districts of: Bryan College Station Navasota Texas A & M University Blinn Junior College at Bryan Private Schools: Aggieland Country School Allen Academy St. Michael's Academy St. Joseph Schools Bethel Temple Christian School Brazos Christian School Montessori School House Keystone Montessori School, Inc.

**BRAZOS COUNTY, TEXAS**  
Miscellaneous Statistical Data  
September 30, 2000

Population		
1940	Census	26,977
1950	Census	38,390
1960	Census	44,895
1970	Census	57,978
1980	Census	93,588
1990	Census	121,862
1991	(1)	121,862
1992	(1)	128,289
1993	(1)	134,558
1994	(1)	134,750
1995	(1)	135,003
1996	(1)	138,093
1997	(1)	138,985
1998	(1)	140,025
1999	(1)	143,436
2000	(1)	143,533

(1) Population as estimated by the Texas State Data Center.

<u>General Election</u>	<u>Registered Voters</u>	<u>Voted in Election</u>	<u>Percent Participation</u>
11/05/91	57,240	12,778	22.32%
11/03/92	62,421	49,906	79.95%
11/02/93	62,984	6,027	9.57%
11/08/94	58,036	32,884	56.66%
11/07/95	61,663	9,219	14.95%
11/07/96	70,204	39,422	56.15%
11/04/97	73,389	8,094	11.03%
11/03/98	75,516	26,981	35.73%
11/02/99	72,182	5,449	7.55%
11/07/00	84,945	47,606	56.04%

**BRAZOS COUNTY, TEXAS**  
Miscellaneous Statistical Data  
September 30, 2000

**Labor Force Statistics \***

	1995	1996	1997	1998	1999	2000
Labor Force	69,752	71,618	71,600	71,839	75,815	76,181
Unemployed	2,277	1,588	1,575	1,254	1,351	1,211
% Unemployed	3.3	2.2	2.2	1.8	1.8	1.6
Employed	67,475	70,030	70,025	70,585	74,464	74,970

\* Includes resident wage and salary workers, self-employed, unpaid family workers and domestics in private households, agricultural workers and workers involved in labor-management disputes. Source: Texas Workforce Commission, Bryan, Texas.

Major Employers (Non Retail)**	Employees
Texas A&M University & System	19,971
Bryan Independent School District	1,868
St. Joseph Regional Hospital	1,170
Sanderson Farms	1,100
Reliant Building Products, Inc.	1,100
Universal Computer Systems	900
City of Bryan	859
College Station Independent School District	800
Brazos County	***683
City of College Station	636

\*\* Figures provided by Bryan/College Station Chamber of Commerce.

\*\*\* Figure provided by Brazos County records.

Employed by the County	Elected Officials	Appointed Officials	Employees
On September 30, 1991	35	1	467
On September 30, 1992	35	1	542
On September 30, 1993	34	1	545
On September 30, 1994	34	1	575
On September 30, 1995	34	1	596
On September 30, 1996	34	1	644
On September 30, 1997	34	1	627
On September 30, 1998	34	1	635
On September 30, 1999	31	1	661
On September 30, 2000	31	1	651

**BRAZOS COUNTY, TEXAS**  
**Property Value and Building Permits**  
**Last Ten Years**

Fiscal Year	Property Value (1)	Building Permits (2)
1991	\$ 2,787,181,483	\$ 58,066,361
1992	2,770,544,662	56,630,446
1993	2,900,457,982	118,630,145
1994	3,080,197,756	121,754,509
1995	3,396,726,419	134,304,842
1996	3,676,005,477	146,821,676
1997	3,817,495,232	193,363,182
1998	4,080,587,991	188,890,435
1999	4,252,470,333	255,218,735
2000	4,532,209,513	274,644,286

NOTE: (1) Net as certified by the Appraisal Review Board.  
(2) Total value of all building permits issued by the City of Bryan and the City of College Station.

**BRAZOS COUNTY, TEXAS**  
**Annual Compensation and Surety Bonds for Principal Officials**  
**For the Twelve Month Period Ended September 30, 2000**

<u>Elected Official</u>	<u>Title</u>	<u>Annual Salary</u>	<u>Amount of Surety Bond</u>
Alvin Jones	County Judge	\$ 62,436	\$ 5,000
J.D. Langley	85th District Court Judge	8,160	--
John M. Delaney	272nd District Court Judge	8,160	--
Steven Smith	361st District Court Judge	7,620	--
James Locke	County Court-at-Law Judge	109,340	5,000
Randy Michel	County Court-at-Law Judge	109,340	5,000
Tony Jones	Precinct 1 Commissioner	50,584	3,000
Bill Thornton	Precinct 2 Commissioner	50,584	3,000
Randy Sims	Precinct 3 Commissioner	51,064	3,000
Carey Cauley, Jr.	Precinct 4 Commissioner	50,764	3,000
Mary Ann Ward	County Clerk	48,671	180,000
Gerald L. Winn	Tax Assessor-Collector	52,330	100,000
Marc Hamlin	District Clerk	47,921	100,000
Bill Turner	District Attorney	8,200	5,000
James Kuboviak	County Attorney	82,520	2,500
Kay Hamilton	County Treasurer	47,922	25,000
Christopher C. Kirk	County Sheriff	58,596	5,000
Justices of the Peace:			
Charles Ellis	Precinct 2	38,396	3,000
Ray M. Truelove	Precinct 3	41,720	5,000
Patrick Meece	Precinct 4	41,000	5,000
Ramero Quintero	Precinct 5	38,396	5,000
George H. Boyett	Precinct 6	41,480	5,000
Constables:			
James Marrow	Precinct 2	32,240	1,500
Derik B. Matejka	Precinct 3	32,480	2,000
E. Duane Peters	Precinct 4	40,272	5,000
Isaac Butler, Jr.	Precinct 5	32,240	5,000
Phil Sikes	Precinct 6	38,796	5,000
<u>Appointed Official</u>			
John T. Reynolds	County Auditor	56,264	5,000

