

**BRAZOS COUNTY, TEXAS  
MONTHLY FINANCIAL REPORT**



**Presented By: County Auditor**

**For the First Month Ended October 31, 2013**

**BRAZOS COUNTY, TEXAS**  
**Financial Report**  
**For the First Month Ended October 31, 2013**

**UNAUDITED**

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December 17, 2013

**TO:** The Honorable Judicial Judges  
The Honorable Commissioners' Court

**RE:** COUNTY AUDITOR'S REPORT

As required by Local Government Code Section 115.0035 we have examined (Note 1.) the accompanying Balance Sheet, Revenues and Expenditures of the various funds in and for Brazos County, for the first month ended October 31, 2013.

Local Government Code Section, 115.0035, Vernon's Texas Codes Annotated, "*Examination of Funds Collected by County Entity or the District Attorney*" states:

"(a) For purposes of this section, "accounts" means all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized and forfeited to those officials.

(b) At least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials.

(c) The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioners court of the county at its next term beginning after the date the audit is completed."

The Commissioners' Court has the oversight responsibility for the Balance Sheet, Revenues and Expenditures of the Brazos County General Fund, Special Revenue funds, Debt Service Fund, Capital Improvement Funds and the Internal Service Fund, for the first month ended October 31, 2013. Our objective is to express a conclusion on the correctness of these financial statements based on our examination.

Because of certain statutory duties required of the County Auditor, **we are not independent with regard to the statements as presented**, in light of the definition of "independence" as defined by the AICPA professional standards. However, our examination was performed with objectivity and due professional care.

The reports as included in the following statements are presented in compliance with Local Government Code §114.025, Vernon's Texas Codes Annotated, "*County Auditor's Monthly and Annual Reports to Commissioners' Court and District Judges,*" which states:

“(a) The county auditor shall make monthly and annual reports to the commissioners’ court and to the district judges of the county. Each report must show:

- (1) the aggregate amounts received and disbursed from each county fund;
- (2) the condition of each account on the books;
- (3) the amount of county, district, and school funds on deposit in the county depository;
- (4) the amount of county indebtedness and other indebtedness; and,
- (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.”

The reports as presented are not presented in compliance with generally accepted accounting principles and reporting procedures, but are presented in another comprehensive basis of accounting (OCBOA). Should any member of the commissioners’ court or the district judges wish a more detailed and comprehensive analysis and/or report, the county auditor’s office would be more than happy to develop the report, or detail is available electronically by accessing the financial system.

We conclude the financial statements referred to above are correct, in all material respects, for the various fund’s balances as of October 31, 2013, and the related cash receipts and disbursements for the month then ended on the cash basis of accounting. However, **the county auditor’s office does not express an opinion**, nor is one intended to be expressed regarding the following statements, reports and schedules. This report is intended to be self-explanatory.

In considering the nature and extent of our procedures, we have evaluated the internal control structure of the various departmental financial operations. Our procedures included examining, on a test basis, evidence supporting the amounts in the financial statement referred to above. Our procedures also included assessing compliance with applicable laws and regulations. We believe that our procedures provide a reasonable basis for our conclusions.

The objectives of an internal control structure are to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and regulations. Nothing has come to our attention, which would cause us to believe that any department has failed to comply with applicable laws and regulations. We also found no conditions that we believe to be material weaknesses in the design or operation of the internal control structure of the county’s financial operations.

The following information should be considered when reviewing the attached statements.

**Balance Sheet** – When comparing the Unreserved Fund Balance as reported on the balance sheet and those numbers reported on the Undesignated Fund Balances, it should be noted that the balance sheet is using the amount of revenues and expenditures as of October 31, 2013, whereas Undesignated Fund Balances are estimated revenues and expenditures for the entire fiscal year.

Reserve Fund Balances include those funds set aside for the Booneville Cemetery, Title IV-E programs, Indigent Health Care, and the Research Valley Partnership programs.

**Receipts and Disbursements** – The report represents the approximate financial position of Brazos County at October 31, 2013, on a modified accrual basis of accounting. The report is not intended to be 100% accurate because of the decentralized collection and payment system the County employs. For comparison purposes the County is currently one month through the 2013-2014 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 8.33% of the budget. The statement includes the majority of the revenues collected by the fee offices for the month of October as well as claims paid through the October 29th Commissioners Court meeting and the pay period ending October 11, 2013. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report if it appears that October revenues are short in the capital project funds for the accounts entitled “Reserve Fund Balance”, however this is due to the fact that this account is actually moneys carried forward from the previous fiscal year and are available for budgetary purposes but will not show on the report as revenues received because they are not 13-14 revenues. Please see Undesignated Fund Balances of this report for an analysis of fund balances.

If the percentage spent for a department is greater or less than the expected 8.33%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 8.33%, and some expenditures are cyclical in nature such as elections.

It should be noted that the County utilizes a modified accrual basis of accounting at year end for the Hotel Occupancy Tax revenue, however during the fiscal year the cash basis is used. In other words, the hotel occupancy tax revenues for the month of December were not recorded until received in February.

If you have any questions, please feel free to call me at 361-4359 anytime.

Thank you.

*Katie Conner*

Katie Conner  
County Auditor

Attachments

Note 1. The Public Accountancy Act does not restrict an official act of a person acting in the person’s capacity as a County Auditor. Texas Occupations Code § 901.004. Construction; Limitations.

**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
ANTICIPATED UNRESERVED FUND BALANCE**

**For The Year Ending September 30, 2014**

<b>Fund Balance at October 1, 2013</b>	<b>\$</b>	<b>35,054,759</b>
 <b>Reserved Balances as of October 1, 2013:</b>		
<b>Nonspendable Fund Balance:</b>		
<b>For Prepaid Expenditures</b>	358,716	
<b>For Inventories</b>	941,145	
<b>Total Nonspendable Fund Balance:</b>		<b>1,299,861</b>
 <b>Restricted Fund Balance:</b>		
<b>For Family Protection Services</b>	51,812	
<b>For Title IV-E</b>	140,763	
<b>For Vital Statistics</b>	41,599	
<b>For Drug Court Program</b>	41,711	
<b>For Payroll Benefits</b>	205,390	
<b>Total Restricted Fund Balance:</b>		<b>481,275</b>
 <b>Committed Fund Balance:</b>		
<b>For Health Endowment</b>	336,739	
<b>Total Committed Fund Balance:</b>		<b>336,739</b>
 <b>Assigned Fund Balance:</b>		
<b>For Booneville Cemetery</b>	348	
<b>For Incentives for Research Valley</b>	162,653	
<b>For Indigent Health Care</b>	904,141	
<b>Total Assigned Fund Balance:</b>		<b>1,067,142</b>
<b>Total Reserved Fund Balance:</b>		<b>3,185,017</b>
 <b>Restricted Balances:</b>		
<b>For Operations and Emergency</b>	9,000,000	
<b>Total Restricted Balances:</b>		<b>9,000,000</b>
<b>Unreserved, Unrestricted Fund Balance</b>	<b>\$</b>	<b>22,869,742</b>
 <b>For The Year Ending September 30, 2014:</b>		
<b>Anticipated Revenues</b>		<b>75,868,100</b>
<b>Anticipated Expenditures</b>		<b>(81,921,554)</b>
<b>Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2014)</b>	<b>\$</b>	<b>16,816,288</b>

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

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

**Fund: 0100 GENERAL FUND - GL**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	24,585,984.63
150000	INVESTMENTS	2,351,034.93
180000	RESTRICTED CASH	1,997,224.31
190000	ACCOUNTS RECEIVABLE	52,056,424.77
270000	INVENTORY	886,189.65
300000	ACCOUNTS PAYABLE	(1,778,051.37)
340000	DUE TO OTHER FUNDS	(60,805.58)
370000	OTHER LIABILITIES	(862,551.88)
371000	DEFERRED INFLOW OF RESOUR	(51,624,119.24)
380000	RESERVES	(1,343,027.69)
390000	UNRESERVED	(26,208,302.53)

**Fund: 0100 GENERAL FUND - REVENUE**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
400000	TAXES	\$63,525,000.00	\$1,062,362.58	\$62,462,637.42	1.67%
410000	CHARGES FOR SERVICES	\$10,884,500.00	\$803,087.99	\$10,081,412.01	7.38%
450000	INTEREST	\$154,000.00	\$99.51	\$153,900.49	0.06%
460000	OTHER REVENUE	\$451,100.00	\$29,678.98	\$421,421.02	6.58%
470000	RESERVES	\$6,053,454.00	\$0.00	\$6,053,454.00	0.00%
480000	INTERGOVERNMENTAL	\$853,500.00	\$96,148.69	\$757,351.31	11.27%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 0100 GENERAL FUND - EXPENDITURE**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$31,515,220.00	\$2,343,844.32	\$29,171,375.68	7.44%
520000	OUTSIDE LABOR COSTS	\$87,580.00	\$0.00	\$87,580.00	0.00%
530000	BENEFITS	\$14,349,167.00	\$1,066,835.47	\$13,282,331.53	7.43%
610000	DEPARTMENTAL SUPPORT	\$9,577,813.92	\$568,754.78	\$9,009,059.14	5.94%
650000	REPAIRS AND MAINTENANCE	\$5,478,862.00	\$131,385.94	\$5,347,476.06	2.40%
670000	MINOR ACQUISITIONS	\$196,353.08	\$6,347.44	\$190,005.64	3.23%
710000	CONTRACTS-SERVICES	\$2,791,866.00	\$201,524.96	\$2,590,341.04	7.22%
720000	PROFESSIONAL SERVICES	\$6,133,734.00	\$155,079.57	\$5,978,654.43	2.53%
730000	COMMUNITY CONTRACTS	\$4,201,278.00	\$571,655.38	\$3,629,622.62	13.61%
800000	CAPITAL OUTLAY	\$3,480,000.00	\$71,830.14	\$3,408,169.86	2.06%
850000	DEBT SERVICE	\$118,184.00	\$59,256.31	\$58,927.69	50.14%
910000	OTHER FINANCING USES	\$215,340.00	\$0.00	\$215,340.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

**Fund: 0200 CO HEALTH ENDOWMENT FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	336,738.64
390000	UNRESERVED	(336,738.64)

**Fund: 0200 CO HEALTH ENDOWMENT FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$1,000.00	\$0.00	\$1,000.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%
480000	INTERGOVERNMENTAL	\$65,000.00	\$0.00	\$65,000.00	0.00%

**Fund: 0200 CO HEALTH ENDOWMENT FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
730000	COMMUNITY CONTRACTS	\$66,000.00	\$0.00	\$66,000.00	0.00%

**Fund: 1100 HOTEL OCCUPANCY TAX**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	1,064,717.73
190000	ACCOUNTS RECEIVABLE	20,890.98
300000	ACCOUNTS PAYABLE	(56,521.79)
340000	DUE TO OTHER FUNDS	(334,913.87)
380000	RESERVES	(668,470.03)
390000	UNRESERVED	(25,703.02)

**Fund: 1100 HOTEL OCCUPANCY TAX**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
400000	TAXES	\$1,350,000.00	(\$1,381.00)	\$1,351,381.00	(0.10%)
450000	INTEREST	\$3,200.00	\$0.00	\$3,200.00	0.00%
460000	OTHER REVENUE	\$5,000.00	\$0.00	\$5,000.00	0.00%
470000	RESERVES	\$171,249.00	\$0.00	\$171,249.00	0.00%

**Fund: 1100 HOTEL OCCUPANCY TAX**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$99,589.00	\$7,104.32	\$92,484.68	7.13%
530000	BENEFITS	\$40,270.00	\$2,297.48	\$37,972.52	5.71%
610000	DEPARTMENTAL SUPPORT	\$64,750.00	\$1,182.88	\$63,567.12	1.83%
650000	REPAIRS AND MAINTENANCE	\$1,300.00	\$0.00	\$1,300.00	0.00%
670000	MINOR ACQUISITIONS	\$2,000.00	\$0.00	\$2,000.00	0.00%
710000	CONTRACTS-SERVICES	\$7,000.00	\$3,600.00	\$3,400.00	51.43%
720000	PROFESSIONAL SERVICES	\$5,300.00	\$0.00	\$5,300.00	0.00%
730000	COMMUNITY CONTRACTS	\$125,000.00	\$0.00	\$125,000.00	0.00%
800000	CAPITAL OUTLAY	\$104,000.00	\$0.00	\$104,000.00	0.00%
910000	OTHER FINANCING USES	\$1,080,000.00	\$0.00	\$1,080,000.00	0.00%



**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

**Fund: 1200 STATE LATERAL ROAD FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	146,176.34
390000	UNRESERVED	(146,176.34)

**Fund: 1200 STATE LATERAL ROAD FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$450.00	\$0.00	\$450.00	0.00%
470000	RESERVES	\$55,350.00	\$0.00	\$55,350.00	0.00%
480000	INTERGOVERNMENTAL	\$29,000.00	\$30,831.02	(\$1,831.02)	106.31%

**Fund: 1200 STATE LATERAL ROAD FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
650000	REPAIRS AND MAINTENANCE	\$84,800.00	\$0.00	\$84,800.00	0.00%

**Fund: 1300 UNCLAIMED PROPERTY FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	361,751.48
300000	ACCOUNTS PAYABLE	(306,605.51)
390000	UNRESERVED	(55,145.97)

**Fund: 1300 UNCLAIMED PROPERTY FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$1,500.00	\$0.00	\$1,500.00	0.00%
470000	RESERVES	\$49,500.00	\$0.00	\$49,500.00	0.00%

**Fund: 1300 UNCLAIMED PROPERTY FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$51,000.00	\$0.00	\$51,000.00	0.00%

**Fund: 1500 LAW LIBRARY**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	240,057.08
300000	ACCOUNTS PAYABLE	(5,062.00)
390000	UNRESERVED	(234,995.08)

**Fund: 1500 LAW LIBRARY**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$49,500.00	\$4,439.00	\$45,061.00	8.97%
450000	INTEREST	\$1,000.00	\$0.00	\$1,000.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$124,500.00	\$0.00	\$124,500.00	0.00%

**Fund: 1500 LAW LIBRARY**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$100,000.00	\$496.94	\$99,503.06	0.50%
650000	REPAIRS AND MAINTENANCE	\$2,000.00	\$0.00	\$2,000.00	0.00%
670000	MINOR ACQUISITIONS	\$53,000.00	\$0.00	\$53,000.00	0.00%
710000	CONTRACTS-SERVICES	\$20,000.00	\$400.00	\$19,600.00	2.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**

Month: October Fiscal Year: 14

**Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	3,285.00
390000	UNRESERVED	(3,285.00)

**Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$38,000.00	\$3,285.00	\$34,715.00	8.64%
490000	OTHER FINANCING SOURCES	\$7,500.00	\$7,500.00	\$0.00	100.00%

**Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$45,500.00	\$7,500.00	\$38,000.00	16.48%

**Fund: 1800 LEOSE CPE FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	9,396.98
390000	UNRESERVED	(9,396.98)

**Fund: 1800 LEOSE CPE FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
470000	RESERVES	\$9,850.00	\$0.00	\$9,850.00	0.00%
480000	INTERGOVERNMENTAL	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 1800 LEOSE CPE FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$9,850.00	\$600.00	\$9,250.00	6.09%

**Fund: 1900 COUNTY RECORDS MANAGEMENT FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	203,704.46
380000	RESERVES	(100,377.77)
390000	UNRESERVED	(103,326.69)

**Fund: 1900 COUNTY RECORDS MANAGEMENT FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$107,000.00	\$8,547.57	\$98,452.43	7.99%
450000	INTEREST	\$800.00	\$0.00	\$800.00	0.00%
470000	RESERVES	\$135,000.00	\$0.00	\$135,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 1900 COUNTY RECORDS MANAGEMENT FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$72,379.00	\$5,238.95	\$67,140.05	7.24%
530000	BENEFITS	\$26,323.00	\$1,956.63	\$24,366.37	7.43%
610000	DEPARTMENTAL SUPPORT	\$1,723.00	\$0.00	\$1,723.00	0.00%
670000	MINOR ACQUISITIONS	\$97,600.00	\$0.00	\$97,600.00	0.00%
710000	CONTRACTS-SERVICES	\$4,775.00	\$75.00	\$4,700.00	1.57%
800000	CAPITAL OUTLAY	\$40,000.00	\$0.00	\$40,000.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

**Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	474,182.89
300000	ACCOUNTS PAYABLE	(9,515.00)
390000	UNRESERVED	(464,667.89)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$185,000.00	\$17,828.00	\$167,172.00	9.64%
450000	INTEREST	\$1,750.00	\$0.00	\$1,750.00	0.00%
470000	RESERVES	\$19,342.00	\$0.00	\$19,342.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$71,819.00	\$5,204.27	\$66,614.73	7.25%
530000	BENEFITS	\$38,775.00	\$3,119.54	\$35,655.46	8.05%
610000	DEPARTMENTAL SUPPORT	\$13,658.00	\$0.00	\$13,658.00	0.00%
670000	MINOR ACQUISITIONS	\$2,500.00	\$0.00	\$2,500.00	0.00%
710000	CONTRACTS-SERVICES	\$78,500.00	\$14,823.00	\$63,677.00	18.88%

**Fund: 2001 COUNTY CLERK ARCHIVAL FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	258,836.39
390000	UNRESERVED	(258,836.39)

**Fund: 2001 COUNTY CLERK ARCHIVAL FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$170,000.00	\$17,614.00	\$152,386.00	10.36%
450000	INTEREST	\$700.00	\$0.00	\$700.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 2001 COUNTY CLERK ARCHIVAL FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
710000	CONTRACTS-SERVICES	\$160,000.00	\$0.00	\$160,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$10,700.00	\$0.00	\$10,700.00	0.00%

**Fund: 2200 COURTHOUSE SECURITY FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	289,888.01
390000	UNRESERVED	(289,888.01)

**Fund: 2200 COURTHOUSE SECURITY FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$83,000.00	\$7,702.27	\$75,297.73	9.28%
450000	INTEREST	\$600.00	\$0.00	\$600.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%
490000	OTHER FINANCING SOURCES	\$270,109.00	\$270,109.00	\$0.00	100.00%

**Fund: 2200 COURTHOUSE SECURITY FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$237,417.00	\$16,626.38	\$220,790.62	7.00%
530000	BENEFITS	\$102,539.00	\$8,290.05	\$94,248.95	8.08%
610000	DEPARTMENTAL SUPPORT	\$4,793.00	\$0.00	\$4,793.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$5,300.00	\$0.00	\$5,300.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

**Fund: 2201 JUSTICE COURT SECURITY FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	44,554.33
380000	RESERVES	(43,758.47)
390000	UNRESERVED	(795.86)

**Fund: 2201 JUSTICE COURT SECURITY FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$8,350.00	\$795.86	\$7,554.14	9.53%
450000	INTEREST	\$125.00	\$0.00	\$125.00	0.00%
470000	RESERVES	\$43,000.00	\$0.00	\$43,000.00	0.00%

**Fund: 2201 JUSTICE COURT SECURITY FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
710000	CONTRACTS-SERVICES	\$2,475.00	\$0.00	\$2,475.00	0.00%
800000	CAPITAL OUTLAY	\$49,000.00	\$0.00	\$49,000.00	0.00%

**Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	128,434.47
390000	UNRESERVED	(128,434.47)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$17,000.00	\$1,489.18	\$15,510.82	8.76%
450000	INTEREST	\$400.00	\$0.00	\$400.00	0.00%
470000	RESERVES	\$99,900.00	\$0.00	\$99,900.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$43,000.00	\$0.00	\$43,000.00	0.00%
670000	MINOR ACQUISITIONS	\$10,000.00	\$0.00	\$10,000.00	0.00%
710000	CONTRACTS-SERVICES	\$23,000.00	\$0.00	\$23,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$29,300.00	\$0.00	\$29,300.00	0.00%
800000	CAPITAL OUTLAY	\$12,000.00	\$0.00	\$12,000.00	0.00%

**Fund: 2301 DISTRICT CLERK ARCHIVAL FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	21,085.00
390000	UNRESERVED	(21,085.00)

**Fund: 2301 DISTRICT CLERK ARCHIVAL FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$5,250.00	\$427.50	\$4,822.50	8.14%
450000	INTEREST	\$75.00	\$0.00	\$75.00	0.00%
470000	RESERVES	\$20,500.00	\$0.00	\$20,500.00	0.00%

**Fund: 2301 DISTRICT CLERK ARCHIVAL FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
720000	PROFESSIONAL SERVICES	\$25,825.00	\$0.00	\$25,825.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
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**Fund: 2400 JP TECHNOLOGY FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	114,162.63
300000	ACCOUNTS PAYABLE	(396.63)
380000	RESERVES	(111,061.70)
390000	UNRESERVED	(2,704.30)

**Fund: 2400 JP TECHNOLOGY FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$33,500.00	\$3,190.92	\$30,309.08	9.53%
450000	INTEREST	\$400.00	\$0.00	\$400.00	0.00%
470000	RESERVES	\$111,000.00	\$0.00	\$111,000.00	0.00%

**Fund: 2400 JP TECHNOLOGY FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$4,200.00	\$0.00	\$4,200.00	0.00%
530000	BENEFITS	\$915.00	\$0.00	\$915.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$74,340.00	\$486.62	\$73,853.38	0.65%
650000	REPAIRS AND MAINTENANCE	\$600.00	\$0.00	\$600.00	0.00%
670000	MINOR ACQUISITIONS	\$48,552.00	\$0.00	\$48,552.00	0.00%
710000	CONTRACTS-SERVICES	\$15,384.00	\$0.00	\$15,384.00	0.00%
800000	CAPITAL OUTLAY	\$909.00	\$0.00	\$909.00	0.00%

**Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOG**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	27,110.59
390000	UNRESERVED	(27,110.59)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$10,000.00	\$806.38	\$9,193.62	8.06%
450000	INTEREST	\$50.00	\$0.00	\$50.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$25,950.00	\$0.00	\$25,950.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
670000	MINOR ACQUISITIONS	\$36,000.00	\$0.00	\$36,000.00	0.00%

**Fund: 2500 FORFEITURE FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	29,262.58
380000	RESERVES	(29,262.58)
390000	UNRESERVED	0.00

**Fund: 2500 FORFEITURE FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	0.00%
450000	INTEREST	\$100.00	\$0.00	\$100.00	0.00%
470000	RESERVES	\$30,827.00	\$0.00	\$30,827.00	0.00%

**Fund: 2500 FORFEITURE FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$12,870.00	\$0.00	\$12,870.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,553.00	\$0.00	\$1,553.00	0.00%
670000	MINOR ACQUISITIONS	\$10,504.00	\$0.00	\$10,504.00	0.00%
800000	CAPITAL OUTLAY	\$6,000.00	\$0.00	\$6,000.00	0.00%

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

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	1,292.29
390000	UNRESERVED	(1,292.29)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
460000	OTHER REVENUE	\$0.00	\$75.00	(\$75.00)	0.00%
470000	RESERVES	\$100.00	\$0.00	\$100.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$100.00	\$0.00	\$100.00	0.00%

**Fund: 2700 BAIL BOND BOARD**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	83,131.82
390000	UNRESERVED	(83,131.82)

**Fund: 2700 BAIL BOND BOARD**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$200.00	\$0.00	\$200.00	0.00%
460000	OTHER REVENUE	\$1,000.00	\$1,000.00	\$0.00	100.00%
470000	RESERVES	\$71,600.00	\$0.00	\$71,600.00	0.00%

**Fund: 2700 BAIL BOND BOARD**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$4,000.00	\$0.00	\$4,000.00	0.00%
530000	BENEFITS	\$893.00	\$0.00	\$893.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$67,907.00	\$0.00	\$67,907.00	0.00%

**Fund: 2800 VOTER REGISTRATION FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	23,016.07
390000	UNRESERVED	(23,016.07)

**Fund: 2800 VOTER REGISTRATION FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$300.00	\$0.00	\$300.00	0.00%
470000	RESERVES	\$800.00	\$0.00	\$800.00	0.00%
480000	INTERGOVERNMENTAL	\$20,000.00	\$0.00	\$20,000.00	0.00%

**Fund: 2800 VOTER REGISTRATION FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$19,400.00	\$0.00	\$19,400.00	0.00%
670000	MINOR ACQUISITIONS	\$800.00	\$0.00	\$800.00	0.00%
720000	PROFESSIONAL SERVICES	\$900.00	\$0.00	\$900.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
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**Fund: 2900 VEHICLE INVENTORY INTEREST FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	143,305.64
390000	UNRESERVED	(143,305.64)

**Fund: 2900 VEHICLE INVENTORY INTEREST FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
400000	TAXES	\$25,000.00	\$0.00	\$25,000.00	0.00%
450000	INTEREST	\$1,050.00	\$0.00	\$1,050.00	0.00%
470000	RESERVES	\$113,739.00	\$0.00	\$113,739.00	0.00%

**Fund: 2900 VEHICLE INVENTORY INTEREST FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$11,100.00	\$0.00	\$11,100.00	0.00%
530000	BENEFITS	\$2,419.00	\$0.00	\$2,419.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$100,919.50	\$0.00	\$100,919.50	0.00%
670000	MINOR ACQUISITIONS	\$9,350.50	\$0.00	\$9,350.50	0.00%
720000	PROFESSIONAL SERVICES	\$16,000.00	\$0.00	\$16,000.00	0.00%

**Fund: 3000 BRAZOS COUNTY GRANT FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	2,255,432.40
190000	ACCOUNTS RECEIVABLE	80,533.27
300000	ACCOUNTS PAYABLE	(4,270.36)
370000	OTHER LIABILITIES	(9,056.04)
390000	UNRESERVED	(2,322,639.27)

**Fund: 3000 BRAZOS COUNTY GRANT FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	0.00%
460000	OTHER REVENUE	\$33,300.00	\$27,334.50	\$5,965.50	82.09%
470000	RESERVES	\$8,002.00	\$0.00	\$8,002.00	0.00%
480000	INTERGOVERNMENTAL	\$3,715,525.00	\$2,385,752.52	\$1,329,772.48	64.21%
490000	OTHER FINANCING SOURCES	\$215,340.00	\$0.00	\$215,340.00	0.00%

**Fund: 3000 BRAZOS COUNTY GRANT FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$1,081,087.00	\$58,754.97	\$1,022,332.03	5.43%
530000	BENEFITS	\$453,320.00	\$24,161.31	\$429,158.69	5.33%
610000	DEPARTMENTAL SUPPORT	\$129,537.00	\$1,939.31	\$127,597.69	1.50%
650000	REPAIRS AND MAINTENANCE	\$2,000.00	\$1,375.00	\$625.00	68.75%
670000	MINOR ACQUISITIONS	\$25,786.00	\$0.00	\$25,786.00	0.00%
710000	CONTRACTS-SERVICES	\$133,856.00	\$11,979.28	\$121,876.72	8.95%
720000	PROFESSIONAL SERVICES	\$86,257.00	\$0.00	\$86,257.00	0.00%
800000	CAPITAL OUTLAY	\$2,060,084.00	\$0.00	\$2,060,084.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

**Fund: 3300 SHERIFF DEPARTMENT CRIME FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	343,916.68
300000	ACCOUNTS PAYABLE	(2,987.33)
390000	UNRESERVED	(340,929.35)

**Fund: 3300 SHERIFF DEPARTMENT CRIME FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$750.00	\$0.00	\$750.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$334,000.00	\$0.00	\$334,000.00	0.00%

**Fund: 3300 SHERIFF DEPARTMENT CRIME FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$229,950.00	\$0.00	\$229,950.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$4,000.00	\$0.00	\$4,000.00	0.00%
670000	MINOR ACQUISITIONS	\$60,800.00	\$0.00	\$60,800.00	0.00%
800000	CAPITAL OUTLAY	\$40,000.00	\$0.00	\$40,000.00	0.00%

**Fund: 3400 DA CRIME FUND**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	92,693.24
390000	UNRESERVED	(92,693.24)

**Fund: 3400 DA CRIME FUND**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$0.00	\$1,365.25	(\$1,365.25)	0.00%
450000	INTEREST	\$100.00	\$0.00	\$100.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$89,000.00	\$0.00	\$89,000.00	0.00%

**Fund: 3400 DA CRIME FUND**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$16,000.00	\$0.00	\$16,000.00	0.00%
530000	BENEFITS	\$3,459.00	\$0.00	\$3,459.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$69,641.00	\$0.00	\$69,641.00	0.00%

**Fund: 3500 PRIMARY ELECTION SERVICES**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	31,377.72
390000	UNRESERVED	(31,377.72)

**Fund: 3500 PRIMARY ELECTION SERVICES**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$55,000.00	\$0.00	\$55,000.00	0.00%
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$33,000.00	\$0.00	\$33,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 3500 PRIMARY ELECTION SERVICES**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$24,965.00	\$0.00	\$24,965.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	0.00%
670000	MINOR ACQUISITIONS	\$3,035.00	\$0.00	\$3,035.00	0.00%
710000	CONTRACTS-SERVICES	\$2,000.00	\$0.00	\$2,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$57,000.00	\$0.00	\$57,000.00	0.00%



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BALANCE SHEET, REVNUUE & EXPENDITURES**

**Month: October Fiscal Year: 14**

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

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	107,170.93
150000	INVESTMENTS	4,110.10
390000	UNRESERVED	(111,281.03)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
410000	CHARGES FOR SERVICES	\$52,000.00	\$0.00	\$52,000.00	0.00%
450000	INTEREST	\$425.00	\$0.00	\$425.00	0.00%
470000	RESERVES	\$98,428.00	\$0.00	\$98,428.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$4,375.00	\$0.00	\$4,375.00	0.00%
720000	PROFESSIONAL SERVICES	\$146,478.00	\$0.00	\$146,478.00	0.00%

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

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	5,915,398.98
190000	ACCOUNTS RECEIVABLE	9,114,129.41
371000	DEFERRED INFLOW OF RESOUR	(8,772,715.54)
390000	UNRESERVED	(6,256,812.85)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
400000	TAXES	\$8,270,000.00	\$181,460.83	\$8,088,539.17	2.19%
450000	INTEREST	\$30,000.00	\$0.00	\$30,000.00	0.00%
470000	RESERVES	\$1,000,000.00	\$0.00	\$1,000,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$1,080,000.00	\$0.00	\$1,080,000.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
850000	DEBT SERVICE	\$10,380,000.00	\$0.00	\$10,380,000.00	0.00%

**Fund: 4308 JAIL EXPANSION 2007**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	372,427.74
390000	UNRESERVED	(372,427.74)

**Fund: 4308 JAIL EXPANSION 2007**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$330,000.00	\$0.00	\$330,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 4308 JAIL EXPANSION 2007**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expensed
800000	CAPITAL OUTLAY	\$330,000.00	\$0.00	\$330,000.00	0.00%

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**Fund: 4309 EXPO CENTER EXPANSION**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	2,225.44
390000	UNRESERVED	(2,225.44)

**Fund: 4309 EXPO CENTER EXPANSION**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 4312 CO 2012**

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	9,469,921.01
300000	ACCOUNTS PAYABLE	(5,475.80)
390000	UNRESERVED	(9,464,445.21)

**Fund: 4312 CO 2012**

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$9,500,000.00	\$0.00	\$9,500,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

**Fund: 4312 CO 2012**

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
800000	CAPITAL OUTLAY	\$9,500,000.00	\$0.00	\$9,500,000.00	0.00%

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

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	8,684,997.01
190000	ACCOUNTS RECEIVABLE	590.00
300000	ACCOUNTS PAYABLE	(82,473.20)
390000	UNRESERVED	(8,603,113.81)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$4,893,000.00	\$0.00	\$4,893,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$3,038,249.00	\$3,038,249.00	\$0.00	100.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
650000	REPAIRS AND MAINTENANCE	\$606,429.06	\$0.00	\$606,429.06	0.00%
670000	MINOR ACQUISITIONS	\$394,527.94	\$0.00	\$394,527.94	0.00%
710000	CONTRACTS-SERVICES	\$308,901.00	\$0.00	\$308,901.00	0.00%
720000	PROFESSIONAL SERVICES	\$2,000.00	\$0.00	\$2,000.00	0.00%
730000	COMMUNITY CONTRACTS	\$34,059.00	\$0.00	\$34,059.00	0.00%
800000	CAPITAL OUTLAY	\$6,585,332.00	\$0.00	\$6,585,332.00	0.00%

**Brazos County Monthly Report**  
**BALANCE SHEET, REVNUUE & EXPENDITURES**  
**Month: October Fiscal Year: 14**

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

Balance Sheet Acct	GL Sub Account Title	Balance
100000	CASH	3,551,693.16
190000	ACCOUNTS RECEIVABLE	2,145.87
300000	ACCOUNTS PAYABLE	(470,371.21)
370000	OTHER LIABILITIES	(150.00)
390000	UNRESERVED	(3,083,317.82)

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

Revenue Account	1st Rev Subacct Title	Pd 1 Budgeted Rev	Pd 1 Receipt	Balance	% of Budgeted Rev Received
450000	INTEREST	\$7,500.00	\$0.00	\$7,500.00	0.00%
460000	OTHER REVENUE	\$10,151,109.00	\$806,285.01	\$9,344,823.99	7.94%
470000	RESERVES	\$1,653,211.00	\$0.00	\$1,653,211.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

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

Expense Account	1st Exp Subacct Title	Pd 1 Budgeted	Pd 1 Expense	Balance	% of Budget Expended
710000	CONTRACTS-SERVICES	\$10,772,820.00	\$336,838.75	\$10,435,981.25	3.13%
720000	PROFESSIONAL SERVICES	\$1,039,000.00	\$1,500.00	\$1,037,500.00	0.14%

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

Exhibit 1

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

**September 30, 2014**

<b>Debt Issue</b>	<b>Interest Rates (%) And Dates</b>	<b>Final Issue Date</b>	<b>Debt Maturity Date</b>	<b>Debt Authorized And Issued</b>
<b>2004 Series, Issued For:</b>	2.6/4.0/3.75/3.8/3.9/ 4.0/4.2/4.25/4.3/4.4/ 4.5/4.55	8/15/2004	9/1/2014	5,000,000
Real Estate Acquisition, R & B Equipment, Building Improvements Right of Way Acquisition	3/01 and 9/1			
<b>2005 Series, Issued For:</b>	3.25/3.75/3.75/3.75/3.5/ 3.5/3.625/3.75/3.75/3.75	9/1/2005	9/1/2015	2,725,000
Buildings, Building Renovations, Capital Roads, Equipment, and Right-of-Way Acquisition	3/01 and 9/1			
<b>2009 Series, Issued For:</b>	4.350/4.45/4.50/4.60	10/15/2009	9/1/2034	12,000,000
Exposition Center Expansion Costs of issuance of Certificates	3/01 and 09/01			
<b>2012 Series, Issued For:</b>	2/2/3/3/4/3/4/4/5/5/3 2.8/3/3/3/3.125/3.125/ 3.25/3.25/3.375	9/1/2012	9/1/2032	9,700,000
Courthouse, Tax Office, Brazos Ctr, Juv. Det. Ctr., Fleet Maint Bldg				
<b>Limited Tax General Obligation Bond 2005 Series, Issued For:</b>	6.0/6.0/6.0/6.0/5.5/5.0/ 4.0/4.0/4.0/4.0/4.0/4.0/ 4.0/4.125/4.125/4.25/4.25 4.375/4.375/4.375	9/1/2005	9/1/2025	10,500,000
Exposition Center	3/01 and 9/1			
<b>Limited Tax Refunding Bonds, Series 2005, Issued for :</b>	4.0	12/1/2005	9/1/2016	6,005,000
<b>1996 Series, Issued For:</b> Road and Bridge New Construction and Right-Of-Way Acquisition	3/1 and 9/1			
<b>Limited Tax Bonds, Series 2008, Issued for :</b>	3.25/3.25/3.25/3.25/3.75/ 3.5/3.63/3.77/3.92/4.0/ 4.125/5.00/5.00/5.00/5.0/ 4.50/4.50/4.50	5/1/2008	9/1/2028	55,000,000
Jail Expansion	3/1 and 9/1			
<b>Certificates of Obligation, Series 2009, Issued for :</b>	3.00 / 4.00	10/15/2009	9/1/2021	7,365,000
Exposition Center Expansion Costs of issuance of Certificates	3/1 and 9/1			
<b>Limited Tax Refunding Bonds, Series 2012, Issued for :</b>	2.0/2.0/3.0/3.0/4.0/4.0/4.0/ 5.0/5.0/5.0/3.0/2.8/3.0	9/1/2012	9/1/2025	14,640,000
Refund portions of the outstanding debt payable from ad valorem taxes and certain costs of issuance of the Bonds				
<b>Total Long Term Debt</b>				<u>\$ 122,935,000</u>

**Note:**

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

<b>Debt Outstanding</b>			<b>Debt Service Requirements For Fiscal Year 2013-2014</b>		
<b>Principal</b>	<b>Interest</b>	<b>Totals</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
250,000	10,000	260,000	250,000	10,000	260,000
625,000	35,438	660,438	305,000	23,438	328,438
10,565,000	5,302,743	15,867,743	400,000	436,310	836,310
9,525,000	3,627,885	13,152,885	175,000	323,098	498,098
2,220,000	226,000	2,446,000	525,000	88,800	613,800
2,165,000	132,500	2,297,500	690,000	72,800	762,800
49,895,000	19,967,900	69,862,900	2,400,000	2,165,606	4,565,606
4,470,000	755,200	5,225,200	480,000	169,200	649,200
14,365,000	4,185,060	18,550,060	135,000	568,060	703,060
<u>\$ 94,080,000</u>	<u>\$ 34,242,726</u>	<u>\$ 128,322,726</u>	<u>\$ 5,360,000</u>	<u>\$ 3,857,312</u>	<u>\$ 9,217,312</u>

(2) The County has the right to call the Co's at any time as long as they "make-whole" the holders of the Co's.

**BRAZOS COUNTY, TEXAS**  
**GENERAL OBLIGATION DEBT**  
**SCHEDULED DEBT RETIREMENT BY YEARS**  
September 30, 2013

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Requirements</u>
2013 - 14	5,360,000	3,857,312	9,217,312
2014 - 15	5,730,000	3,667,774	9,397,774
2015 - 16	6,115,000	3,457,974	9,572,974
2016 - 17	5,575,000	3,250,200	8,825,200
2017 - 18	5,795,000	3,033,550	8,828,550
2018 - 19	6,040,000	2,805,550	8,845,550
2019 - 20	6,295,000	2,563,350	8,858,350
2020 - 21	6,565,000	2,294,800	8,859,800
2021 - 34	46,605,000	9,312,215	55,917,215
	<u>\$ 94,080,000</u>	<u>\$ 34,242,725</u>	<u>\$ 128,322,725</u>

**BRAZOS COUNTY, TEXAS**  
**GENERAL OBLIGATION DEBT**  
**SCHEDULED DEBT RETIREMENT BY YEARS**  
**September 30, 2013**

Fiscal Year	Certificate of Obligation Principal			General Obligation Principal			Limited Tax Refunding Bonds Principal			Total
	2004 Issue	2005 Issue	2009 Issue	2012 Issue	2005 Issue	2005 Series	2008 Issue	2009 Issue	2012 Issue	
2013 - 14	250,000	305,000	400,000	175,000	525,000	690,000	2,400,000	480,000	135,000	5,360,000
2014 - 15	-	320,000	425,000	175,000	545,000	720,000	2,510,000	505,000	530,000	5,730,000
2015 - 16	-	-	425,000	400,000	565,000	755,000	2,620,000	520,000	830,000	6,115,000
2016 - 17	-	-	445,000	415,000	585,000	-	2,740,000	540,000	850,000	5,575,000
2017 - 18	-	-	445,000	430,000	-	-	2,865,000	565,000	1,490,000	5,795,000
2018 - 19	-	-	465,000	440,000	-	-	2,990,000	590,000	1,555,000	6,040,000
2019 - 20	-	-	475,000	460,000	-	-	3,125,000	620,000	1,615,000	6,295,000
2020 - 21	-	-	475,000	480,000	-	-	3,265,000	650,000	1,695,000	6,565,000
2020 - 34	-	-	7,010,000	6,550,000	-	-	27,380,000	-	5,665,000	46,605,000
	<u>\$ 250,000</u>	<u>\$ 625,000</u>	<u>\$ 10,565,000</u>	<u>\$ 9,525,000</u>	<u>\$ 2,220,000</u>	<u>\$ 2,165,000</u>	<u>\$ 49,895,000</u>	<u>\$ 4,470,000</u>	<u>\$ 14,365,000</u>	<u>\$ 94,080,000</u>

2004 Issue	2005 Issue	2009 Issue	2012 Issue	General Obligation Interest		Limited Tax Refund Bond Interest			Total
				2005 Issue	2005 Issue	2008 Issue	2009 Issue	2012 Issue	
10,000	23,438	436,310	323,098	88,800	72,800	2,165,606	169,200	568,060	3,857,312
-	12,000	424,310	319,598	67,800	44,600	2,084,606	149,500	565,360	3,667,774
-	-	407,310	314,348	46,000	15,100	1,996,756	129,000	549,460	3,457,974
-	-	390,310	302,348	23,400	-	1,901,782	107,800	524,560	3,250,200
-	-	372,510	285,748	-	-	1,799,032	85,700	490,560	3,033,550
-	-	354,710	272,848	-	-	1,684,432	62,600	430,960	2,805,550
-	-	336,110	255,248	-	-	1,564,832	38,400	368,760	2,563,350
-	-	317,110	236,848	-	-	1,439,832	13,000	288,010	2,294,800
-	-	2,264,063	1,317,801	-	-	5,331,022	-	399,329	9,312,215
<u>\$ 10,000</u>	<u>\$ 35,438</u>	<u>\$ 5,302,743</u>	<u>\$ 3,627,885</u>	<u>\$ 226,000</u>	<u>\$ 132,500</u>	<u>\$ 19,967,900</u>	<u>\$ 755,200</u>	<u>\$ 4,185,059</u>	<u>\$ 34,242,725</u>



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

<b>Fiscal Year Ended September 30,</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Reserved Fund Balance</b>	<b>Tax Rates**</b>
2005	4,435,858	4,177,895	1,881,705	0.0632
2006	5,613,092	5,107,768	2,387,029	0.0701
2007	5,351,133	4,829,535	2,908,627	0.0620
2008	6,060,450	6,137,699	2,831,378	0.0620
2009	8,237,284	7,639,774	3,428,888	0.0813
2010	10,035,432	9,389,134	4,075,186	0.0834
2011	10,048,631	9,203,000	4,920,817	0.0844
2012	10,253,259	9,659,699	5,514,377	0.0813
2013	26,987,310	26,426,336	6,075,351	0.0779
2014*	10,380,000	10,380,000	6,075,351	0.0707

\* Anticipated for fiscal year ending September 30, 2014

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

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

MONTH	2013/2014		2012/2013		2011/2012		2010-2011		2009/2010	
	Actual	Estimated	Actual	Estimated	Actual	Actual	Actual	Actual		
OCTOBER	\$ 1,271,117	\$ 1,150,000	\$ 1,201,443	\$ 1,000,000	\$ 1,040,900	\$ 831,472	\$ 1,001,403			
NOVEMBER		\$ 950,000	\$ 977,565	\$ 900,000	\$ 912,796	\$ 874,948	\$ 799,992			
DECEMBER		\$ 950,000	\$ 995,310	\$ 900,000	\$ 939,749	\$ 887,768	\$ 808,004			
JANUARY		\$ 1,250,000	\$ 1,315,986	\$ 1,200,000	\$ 1,208,156	\$ 1,220,180	\$ 1,137,866			
FEBRUARY		\$ 1,000,000	\$ 1,032,360	\$ 900,000	\$ 912,083	\$ 865,410	\$ 918,322			
MARCH		\$ 900,000	\$ 966,718	\$ 875,000	\$ 904,155	\$ 817,632	\$ 883,043			
APRIL		\$ 1,100,000	\$ 1,211,285	\$ 1,000,000	\$ 1,123,739	\$ 1,063,453	\$ 1,040,809			
MAY		\$ 900,000	\$ 1,013,872	\$ 900,000	\$ 929,826	\$ 907,718	\$ 873,179			
JUNE		\$ 900,000	\$ 1,082,377	\$ 900,000	\$ 933,054	\$ 886,211	\$ 836,385			
JULY		\$ 900,000	\$ 1,161,598	\$ 900,000	\$ 1,066,438	\$ 1,039,351	\$ 1,044,178			
AUGUST		\$ 775,000	\$ 1,044,458	\$ 775,000	\$ 929,865	\$ 857,478	\$ 831,472			
SEPTEMBER		\$ 950,000	\$ 1,227,679	\$ 950,000	\$ 1,138,858	\$ 1,053,354	\$ 1,001,338			
<b>TOTALS</b>	<b>1,271,117</b>	<b>\$ 11,725,000</b>	<b>\$ 13,230,651</b>	<b>\$ 11,200,000</b>	<b>\$ 12,039,620</b>	<b>\$ 11,304,975</b>	<b>\$ 11,175,994</b>			
<b>INCREASE (DECREASE) FROM PREVIOUS YEAR</b>	<b>271,117</b>	<b>\$ 525,000</b>	<b>1,191,030.94</b>	<b>\$ (839,620)</b>	<b>\$ 734,645</b>	<b>\$ 128,982</b>	<b>\$ (49,823)</b>			
<b>% INCREASE</b>	<b>27.11%</b>	<b>4.69%</b>	<b>9.89%</b>	<b>-6.97%</b>	<b>6.50%</b>	<b>1.15%</b>	<b>-0.44%</b>			

\*=estimate

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

<u>MONTH</u>	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
<b>JANUARY</b>	\$ 1,315,986	\$ 1,208,156	\$ 1,220,180	\$ 1,137,866	\$ 1,185,659	\$ 1,206,222	\$ 1,057,804
<b>FEBRUARY</b>	1,032,360	\$ 912,083	\$ 865,410	918,322	938,048	866,176	806,447
<b>MARCH</b>	966,718	\$ 904,155	\$ 817,632	883,043	816,547	797,448	765,286
<b>APRIL</b>	1,211,285	\$ 1,123,739	\$ 1,063,453	1,040,809	1,012,516	992,722	1,006,718
<b>MAY</b>	1,013,872	\$ 929,826	\$ 907,718	873,179	825,217	921,351	811,820
<b>JUNE</b>	1,082,377	\$ 933,054	\$ 886,211	836,384	821,651	898,082	789,499
<b>JULY</b>	1,161,598	\$ 1,066,438	\$ 1,039,351	1,044,178	983,581	1,018,130	956,458
<b>AUGUST</b>	1,044,458	\$ 929,865	\$ 857,478	831,472	802,583	936,612	806,586
<b>SEPTEMBER</b>	1,227,679	\$ 1,138,858	\$ 1,053,354	1,001,338	887,034	1,032,849	974,712
<b>OCTOBER</b>	1,271,117	\$ 1,201,443	\$ 1,040,900	831,472	1,001,403	1,091,831	1,003,801
<b>NOVEMBER</b>		\$ 977,565	\$ 912,796	874,948	799,992	958,454	886,704
<b>DECEMBER</b>		\$ 995,310	\$ 939,749	887,768	808,004	902,697	835,973
<b>TOTALS</b>	<u>\$ 11,327,450</u>	<u>\$ 12,320,494</u>	<u>\$ 11,604,231</u>	<u>\$ 11,160,782</u>	<u>\$ 10,882,235</u>	<u>\$ 11,622,572</u>	<u>\$ 10,701,808</u>
<b>INCREASE (DECREASE) FROM PREVIOUS YEAR</b>	<u>\$ 979,831</u>	<u>\$ 716,262</u>	<u>\$ 443,450</u>	<u>\$ 278,547</u>	<u>\$ (740,336)</u>	<u>\$ 918,757</u>	<u>\$ 576,098</u>
<b>% INCREASE - DECREASE</b>	<u>9.47%</u>	<u>6.17%</u>	<u>3.97%</u>	<u>2.56%</u>	<u>-6.37%</u>	<u>8.59%</u>	<u>5.69%</u>

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

MONTH	2013/2014			2012/2013			2011/2012		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
OCTOBER	1,271,117	1,479,093	2,140,393	1,201,443	1,223,446	1,931,468	1,040,899.89	1,189,645.28	1,780,812.56
NOVEMBER				977,565	1,127,204	1,652,559	912,796	1,119,758	1,496,557
DECEMBER				995,310	1,108,063	1,658,157	939,749	998,488.98	1,627,832.21
JANUARY				1,315,986	1,379,095	2,316,372	1,208,155.94	1,339,979.89	2,130,425
FEBRUARY				1,032,360	1,121,500	1,736,562	912,083.15	1,018,051.73	1,562,869
MARCH				966,718	1,130,374.51	1,641,916	904,155.42	1,034,489.20	1,518,265
APRIL				1,211,285.00	1,430,850.28	1,951,542	1,123,739.35	1,398,769.30	1,089,810
MAY				1,013,872.00	1,159,853.54	1,675,520	929,826.31	1,110,218.25	1,558,700
JUNE				1,082,376.72	1,254,016.82	1,644,709	933,053.66	1,099,327.84	1,528,175
JULY				1,161,598.28	1,412,682.26	1,795,388	1,066,438.00	1,262,350.28	1,688,903
AUGUST				1,044,458.23	1,182,800.27	1,622,391	929,865.01	1,123,123.18	1,439,102
SEPTEMBER				1,227,678.86	1,286,131.08	2,055,812	1,138,858.46	1,177,391.74	2,016,335
<b>TOTALS</b>	<u>\$ 1,271,117</u>	<u>\$ 1,479,093</u>	<u>\$ 2,140,393</u>	<u>\$ 13,230,651</u>	<u>\$ 14,816,017</u>	<u>\$ 21,682,396</u>	<u>\$ 12,039,620</u>	<u>\$ 13,871,594</u>	<u>\$ 19,437,786</u>
<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<u>\$ 69,674</u>	<u>\$ 255,648</u>	<u>\$ 208,924</u>	<u>\$ 1,191,031</u>	<u>\$ 944,423</u>	<u>\$ 2,244,610</u>	<u>\$ 734,645</u>	<u>\$ 655,935</u>	<u>\$ 1,073,565</u>
<b>% INCREASE -DECREASE</b>	<u>5.80%</u>	<u>20.90%</u>	<u>10.82%</u>	<u>9.89%</u>	<u>6.81%</u>	<u>11.55%</u>	<u>6.50%</u>	<u>4.96%</u>	<u>5.85%</u>

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

MONTH	2013			2012			2011		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
<b>JANUARY</b>	1,315,986	1,379,095	2,316,372	1,208,156	1,339,980	2,130,425	1,220,180	1,375,274	2,081,102
<b>FEBRUARY</b>	1,032,360	1,121,500	1,736,562	912,083	1,018,052	1,562,869	865,410	938,297	1,473,011
<b>MARCH</b>	966,718	1,130,375	1,641,916	904,155	1,034,489	1,518,265	817,632	950,102	1,329,163
<b>APRIL</b>	1,211,285	1,430,850	1,951,542	1,123,739	1,398,769	1,809,810	1,063,453	1,309,055	1,682,781
<b>MAY</b>	1,013,872	1,159,854	1,675,520	929,826	1,110,218	1,558,700	907,718	1,063,755	146,378
<b>JUNE</b>	1,082,377	1,254,017	1,644,709	933,054	1,099,328	1,528,175	886,211	1,033,722	1,340,531
<b>JULY</b>	1,161,598	1,412,682	1,795,388	1,066,438	1,262,350	1,688,903	1,039,351	1,283,377	1,641,038
<b>AUGUST</b>	1,044,458	1,182,800	1,622,391	929,865	1,123,123	1,439,102	857,478	1,028,737	1,335,046
<b>SEPTEMBER</b>	1,227,679	1,286,131	2,055,812	1,138,858	1,177,392	2,016,335	1,053,354	1,112,224	1,850,162
<b>OCTOBER</b>	1,271,117	1,479,093	2,140,393	1,201,443	1,223,446	1,931,468	1,040,900	1,189,645	1,780,813
<b>NOVEMBER</b>				977,565	1,127,204	1,652,559	912,796	1,119,758	1,496,557
<b>DECEMBER</b>				995,310	1,108,063	1,658,157	939,749	998,489	1,627,832
<b>TOTALS</b>	<u>\$ 11,327,450</u>	<u>\$ 12,836,398</u>	<u>\$ 18,580,604</u>	<u>\$ 12,320,494</u>	<u>\$ 14,022,414</u>	<u>\$ 20,494,767</u>	<u>\$ 11,604,231</u>	<u>\$ 13,402,434</u>	<u>\$ 17,784,415</u>
<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<u>\$ 979,831</u>	<u>\$ 1,049,251</u>	<u>\$ 1,396,552</u>	<u>\$ 716,262</u>	<u>\$ 619,980</u>	<u>\$ 2,710,352</u>	<u>\$ 443,449</u>	<u>\$ (297,930)</u>	<u>\$ 16,183</u>
<b>% INCREASE</b>	<u>9.47%</u>	<u>8.90%</u>	<u>8.13%</u>	<u>6.17%</u>	<u>4.63%</u>	<u>15.24%</u>	<u>3.97%</u>	<u>-2.17%</u>	<u>0.09%</u>