Brazos County, Texas
BALANCE SHEET (Unaudited)
Period Ended Aug-26

	Total General Funds	Total Special Revenue Funds	Total Debt Service Funds	Total Capital Project Funds
ASSETS				
Cash and Cash Equivalents	$ 194,486,603	$ 45,675,146	$ 16,842,999	$ 80,986,254
Prepaid Expenditures	1,404,740	12,535	750	--
Accounts Receivable	6,260,037	151,838	394,063	--
Inventory	1,706,618	--	--	--
TOTAL ASSETS	$ 203,857,998	$ 45,839,519	$ 17,237,812	$ 80,986,254
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts Payable	10,247,993	10,195,660	750	1,059,671
Deferred Inflow of Resources	5,022,074	--	387,563	--
Total Liabilities	15,270,067	10,195,660	388,313	1,059,671
Fund Balance				
Reserved and Committed Fund Balance[1]	68,475,248	481,779	--	618,854
Unreserved Fund Balance	115,059,128	50,513,049	7,047,424	38,626,377
Current Year Change in Fund Balance	5,053,555	(15,350,969)	9,802,075	40,681,352
Total Fund Balance	188,587,931	35,643,859	16,849,499	79,926,583
TOTAL LIABILITIES AND FUND BALANCE	$ 203,857,998	$ 45,839,519	$ 17,237,812	$ 80,986,254

1. Consists of Committed Emergency Fund, Committed Deferred Maintenance Fund and Statutorily required funds



Brazos County, Texas

Year to Date Schedule of Fund Balances - Unaudited

For the Period Ended August 2026

	Total Fund Balance as of 10/1/2025	Year to Date Revenues/Transfers In	Year to Date Expenditures/Transfers Out	Estimated Total Ending Fund Balance August 2026
01000-General Fund	$ 183,534,376.80	$ 180,153,455.08	$ 175,099,899.81	$ 188,587,932.07
02000-County Health Endowment Fund	-	-	-	-
06000-Commissioners' Court - Non Capital	-	-	-	-
60000-Payroll Fund	-	-	-	-
61000-Flex Benefit Cafeteria Fund	-	-	-	-
11000-Hotel Occupancy Tax Fund	8,238,165.00	3,898,284.29	3,002,722.35	9,133,726.94
12000-State Lateral Road Fund	137,297.47	35,508.82	-	172,806.29
13000-Unclaimed Property Fund	123,573.81	20,872.61	-	144,446.42
14000-Appellate Judicial System Fund	-	-	-	-
14010-Court Facility Fund	-	-	-	-
14020-Language Access Fund	-	-	-	-
15000-Law Library Fund	231,767.29	119,164.66	59,493.00	291,438.95
16000-Local Provider Participation Fund	22,297,193.57	46,859,261.45	43,759,943.97	25,396,511.05
17000-Alternative Dispute Resolution Fund	-	-	-	-
18000-Law Enforcement Education Fund	106,810.65	42,990.84	38,578.49	111,223.00
19000-Court Records Preservation Fund	-	-	-	-
20000-County Clerk Records Management Fund	1,408,692.01	358,568.60	200,494.29	1,566,766.32
20010-County Clerk Archival Fund	1,608,960.89	347,783.82	211,544.67	1,745,200.04
22000-Courthouse Security Fund	269,118.13	120,053.53	55,389.68	333,781.98
22010-Justice Court Security Fund	294,860.73	19,901.55	-	314,762.28
23000-District Clerk Records Management Fund	961,268.74	176,705.95	127,446.47	1,010,528.22
23010-District Clerk Archival Fund	-	-	-	-
24000-Justice of the Peace Technology Fund	94,792.53	32,891.21	2,932.90	124,750.84
24010-County and District Court Technology Fund	150,742.43	13,239.76	-	163,982.19
25000-CCP Chapter 59 Forfeiture Fund	83,120.25	5,955.05	-	89,075.30
26000-District Attorney Hot Check Collections Fund	5,867.01	362.96	-	6,229.97
27000-Bail Bond Board Fund	122,149.03	6,420.20	18.56	128,550.67
28000-Voter Registration Fund	-	-	-	-
29000-Vehicle Inventory Interest Fund	450,718.23	46,391.05	2,636.99	494,472.29
30000-Brazos County Grant Fund	0.00	4,625,584.69	5,640,222.86	(1,014,638.17)

Brazos County, Texas

Year to Date Schedule of Fund Balances - Unaudited

For the Period Ended August 2026

	Total Fund Balance as of 10/1/2025	Year to Date Revenues/Transfers In	Year to Date Expenditures/Transfers Out	Estimated Total Ending Fund Balance August 2026
31000-American Rescue Plan Act	14,063,729.52	-	19,434,102.76	(5,370,373.24)
32000-SB 22 2023 Rural Law Enforcement Salary Assistance Program	-	1,079,297.78	597,214.47	482,083.31
33000-Sheriff's Office Crime Fund	117,796.74	2,702.01	7,812.78	112,685.97
34000-District Attorney Crime Fund	137,376.67	41,568.98	47,699.88	131,245.77
35000-Election Contracts Fund	25,607.75	9,836.01	26,800.37	8,643.39
58000-County Attorney Operating Fund	65,219.85	740.00	-	65,959.85
41000-Debt Service Fund	7,047,423.71	11,403,190.72	1,601,115.63	16,849,498.80
43170-2017 Certificates of Obligation	-	-	-	-
43200-2020 Certificates of Obligation	1,420,730.39	29,356.55	1,450,086.94	(0.00)
43230-On System road Bond - TXDOT	10,155,188.63	259,259.65	10,414,448.28	-
43231-Off System Road Bond	5,023,524.13	103,858.48	5,127,382.61	-
43232-2023 Certificates of Obligation	8,454,576.69	377,326.50	8,831,903.19	-
43260-2026 General Obligation Bonds	-	7,189,557.11	232,006.42	6,957,550.69
43261-2026 Certificates of Obligation	-	74,033,094.73	10,770,526.94	63,262,567.79
45000-Capital Improvement Fund	14,191,211.62	2,161,937.89	6,646,684.46	9,706,465.05
Total All Funds	**$ 280,821,860.27**	**$ 333,575,122.53**	**$ 293,389,108.77**	**$ 321,007,874.03**

Brazos County, Texas

Schedule of General Fund Expenditures - Budget to Actual- Unaudited

For the Period Ended Aug-26

Department	Initial Budget	YTD Budget Amendments	Total Budget	YTD Expenditures[1]	YTD Obligations	Budgeted Funds Available as of Aug-26	Percentage Spent as of Aug-26
00000000-Transfers from General Fund	$ 77,636,081.00	$ (33,784,253.12)	$ 43,851,827.88	$ 38,332,187.37	$ -	$ 5,519,640.51	87.41%
10000100-County Judge - Administration	2,102,789.00	39,694.00	2,142,483.00	1,345,401.46	3,838.04	793,243.50	62.98%
10002000-Veteran Services	205,543.00	500.00	206,043.00	138,649.16	676.14	66,717.70	67.62%
10003000-Pre-Trial Bond Supervision	225,531.00	-	225,531.00	150,439.73	-	75,091.27	66.70%
10500000-Budget Office - Administration	450,885.00	-	450,885.00	255,721.27	131.51	195,032.22	56.74%
11000006-Commissioners' Court - Non Capital	-	-	-	-	-	-	N/A
11000100-Commissioners Court - Administration	989,714.00	-	989,714.00	737,967.35	1,714.93	250,031.72	74.74%
11000500-Non-Departmental	7,560,666.00	435,769.54	7,996,435.54	7,079,751.20	212,917.61	703,766.73	91.20%
11001000-Boonville Cemetery	181,600.00	-	181,600.00	91,065.00	-	90,535.00	50.15%
11001500-Contingency	6,500,000.00	34,817,966.74	41,317,966.74	-	-	41,317,966.74	0.00%
11002000-Community Support	5,790,693.00	109,547.00	5,900,240.00	5,183,820.17	344,273.41	372,146.42	93.69%
11003000-County Fire Protection	1,156,000.00	-	1,156,000.00	965,025.00	190,975.00	-	100.00%
11004000-County Welfare	5,000.00	-	5,000.00	2,100.00	-	2,900.00	42.00%
11010000-Court Support - Criminal	5,783,863.00	-	5,783,863.00	4,109,333.82	160.17	1,674,369.01	71.05%
11020000-Court Support - Civil	1,969,188.00	75,465.00	2,044,653.00	1,444,832.98	60,000.00	539,820.02	73.60%
11022720-Court Support - Child Protective Svc - 272nd	200,000.00	-	200,000.00	28,424.40	-	171,575.60	14.21%
11023610-Court Support - Child Protective Svc - 361st	150,000.00	-	150,000.00	45,970.00	-	104,030.00	30.65%
11024720-Court Support Child Protective Svc - 472nd	150,000.00	100,000.00	250,000.00	236,322.73	-	13,677.27	94.53%
11028500-Court Support - Child Protective Svc - 85th	150,000.00	-	150,000.00	19,652.50	-	130,347.50	13.10%
11030000-Court Support - Mental Health	10,000.00	-	10,000.00	-	-	10,000.00	0.00%
11040000-Court Support - Child Support Enforcement	10,000.00	-	10,000.00	4,445.50	-	5,554.50	44.46%
11050000-Court Support - Guardianship	873,150.00	73,767.00	946,917.00	605,838.31	37,980.18	303,098.51	67.99%
11060000-Court Support - Probate	500.00	-	500.00	-	-	500.00	0.00%
11070000-Alternative Dispute Resolution	50,000.00	-	50,000.00	50,000.00	-	-	100.00%
11080000-Court Support - Other	5,000.00	-	5,000.00	-	-	5,000.00	0.00%
11100000-Fleet Shop - Light Equipment - Administration	1,016,256.00	1,030.50	1,017,286.50	830,799.42	19,679.29	166,807.79	83.60%
11200200-Collections - Administration	688,449.00	3,667.96	692,116.96	577,930.01	397.79	113,789.16	83.56%
11210020-Elections Administrator	1,384,843.00	2,061.00	1,386,904.00	1,204,903.89	22,581.01	159,419.10	88.51%
11210026-Elections Administrator - Non Capital	-	-	-	-	-	-	N/A
116002-American Rescue Plan Revenue Replacement - General Government	500,000.00	-	500,000.00	500,000.00	-	-	100.00%
12000100-County Treasurer - Administration	864,714.00	-	864,714.00	635,022.73	1,492.84	228,198.43	73.61%
12500006-Risk Management - Non Capital	-	-	-	-	-	-	N/A
12500100-Risk Management - Administration	736,913.00	1,832.08	738,745.08	565,915.58	23,819.41	149,010.09	79.83%
13000100-Tax Assessor - Collector - Administration	3,419,519.00	84,144.21	3,503,663.21	2,658,539.28	15,830.01	829,293.92	76.33%
13005000-Voter Registration	38,196.00	-	38,196.00	12,908.00	-	25,288.00	33.79%
14000006-Information Technology - Non Capital	4,168,680.00	(532,583.25)	3,636,096.75	3,467,379.03	188,147.00	(19,429.28)	100.53%
14000100-Information Technology - Administration	4,809,180.00	(113,464.49)	4,695,715.51	3,678,519.24	21,208.12	995,988.15	78.79%
14500006-Project Management - Non Capital	1,820,000.00	(93,721.00)	1,726,279.00	463,577.49	6,537.71	1,256,163.80	27.23%
14500100-Project Management - Administration	514,808.00	191,835.00	706,643.00	472,490.14	372.86	233,780.00	66.92%
15000006-Human Resources - Non Capital	435,000.00	-	435,000.00	382,500.00	52,500.00	-	100.00%
15000100-Human Resources - Administration	1,263,929.00	16,366.45	1,280,295.45	1,002,238.45	43,873.89	234,183.11	81.71%

Brazos County, Texas

Schedule of General Fund Expenditures - Budget to Actual- Unaudited

For the Period Ended Aug-26

Department	Initial Budget	YTD Budget Amendments	Total Budget	YTD Expenditures[1]	YTD Obligations	Budgeted Funds Available as of Aug-26	Percentage Spent as of Aug-26
16000006-County Auditor - Non Capital	-	-	-	-	-	-	N/A
16000100-County Auditor - Administration	1,893,649.00	2,470.10	1,896,119.10	1,356,967.69	4,424.29	534,727.12	71.80%
16500006-Purchasing Administration - Non Capital	65,000.00	(59,474.80)	5,525.20	-	-	5,525.20	0.00%
16500100-Purchasing - Administration	994,159.00	17,200.29	1,011,359.29	752,021.51	2,475.80	256,861.98	74.60%
17000006-Facility Services - Non Capital	1,772,371.00	4,087.00	1,776,458.00	35,648.25	183,919.83	1,556,889.92	12.36%
17000100-Facilities Services - Administration	4,811,091.00	120,685.29	4,931,776.29	3,698,162.19	189,300.23	1,044,313.87	78.82%
17000200-Landscaping	733,482.00	15,775.00	749,257.00	475,792.83	19,239.99	254,224.18	66.07%
17000300-Facilities Services - Parking Garage	71,000.00	78,200.00	149,200.00	106,687.87	16,780.99	25,731.14	82.75%
18000006-County Attorney - Non Capital	33,939.00	-	33,939.00	33,938.28	-	0.72	100.00%
18000100-County Attorney - Administration	3,958,036.00	(300.00)	3,957,736.00	2,968,716.64	12,246.54	976,772.82	75.32%
19000006-District Attorney - Non Capital	88,511.00	5,740.00	94,251.00	94,157.69	-	93.31	99.90%
19000100-District Attorney - Administration	6,672,198.00	3,695.52	6,675,893.52	5,240,284.10	25,315.38	1,410,294.04	78.87%
19010000-District Attorney - Child Protective Services	467,995.00	-	467,995.00	373,347.81	-	94,647.19	79.78%
20000006-District Clerk - Non Capital	-	4,983.00	4,983.00	4,983.00	-	-	100.00%
20000100-District Clerk - Administration	1,600,215.00	13,374.46	1,613,589.46	1,307,981.16	315.00	305,293.30	81.08%
20010000-District Clerk - Jury Services	514,877.00	1,175.19	516,052.19	411,721.42	5,566.23	98,764.54	80.86%
21000006-County Clerk - Non Capital	-	4,982.00	4,982.00	4,982.00	-	-	100.00%
21000100-County Clerk - Administration	1,538,557.00	3,091.50	1,541,648.50	1,268,877.39	912.86	271,858.25	82.37%
21010000-Vital Statistics/Preservation	16,700.00	-	16,700.00	1,532.75	-	15,167.25	9.18%
22000006-85th District Court - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22000100-85th District Court - Administration	592,858.00	3,799.70	596,657.70	507,515.21	4,401.85	84,740.64	85.80%
22100006-272nd District Court - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22100100-272nd District Court - Administration	582,792.00	1,489.82	584,281.82	498,523.79	437.21	85,320.82	85.40%
22200006-361st District Court - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22200100-361st District Court - Administration	593,981.00	3,236.19	597,217.19	494,482.50	870.56	101,864.13	82.94%
22300006-472nd District Court - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22300100-472nd District Court - Administration	516,589.00	12,759.20	529,348.20	436,796.73	2,223.98	90,327.49	82.94%
22500006-Felony Associate Judge/Juvenile Court Referee - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22500100-Felony Associate Judge/Juvenile Court Referee	373,884.00	-	373,884.00	325,221.08	-	48,662.92	86.98%
22600006-Misdemeanor Associate Court - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22600100-Misdemeanor Associate Court - Administration	573,244.00	2,350.39	575,594.39	493,504.49	804.26	81,285.64	85.88%
22700100-County Specialty Court Program	322,277.00	-	322,277.00	165,499.95	3,847.34	152,929.71	52.55%
22800006-Family Associate Court - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
22800100-Family Associate Court – Administration	629,150.00	2,759.20	631,909.20	530,325.64	916.40	100,667.16	84.07%
23000006-County Court at Law #1 - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
23000100-County Court at Law #1 - Administration	850,007.00	(1,000.00)	849,007.00	712,070.03	677.42	136,259.55	83.95%
23000200-County Court at Law #1 - Judicial Support	-	-	-	-	-	-	N/A
23000300-County Court at Law #1 - Staff Support	-	-	-	-	-	-	N/A
23100006-County Court at Law #2 - Non Capital	4,773.00	-	4,773.00	4,772.31	-	0.69	99.99%
23100100-County Court at Law #2 - Administration	819,984.00	2,205.69	822,189.69	669,871.49	20.00	152,298.20	81.48%
24100006-Justice of Peace - Precinct 1 - Non Capital	-	-	-	-	-	-	N/A

Brazos County, Texas

Schedule of General Fund Expenditures - Budget to Actual- Unaudited

For the Period Ended Aug-26

Department	Initial Budget	YTD Budget Amendments	Total Budget	YTD Expenditures[1]	YTD Obligations	Budgeted Funds Available as of Aug-26	Percentage Spent as of Aug-26
24101100-Justice of Peace - Precinct 1 - Administration	532,691.00	1,012.56	533,703.56	431,972.59	3,329.98	98,400.99	81.56%
24200006-Justice of Peace - Precinct 2 - Non Capital	-	-	-	-	-	-	N/A
24201100-Justice of Peace - Precinct 2 - Administration	493,611.00	40.00	493,651.00	410,122.05	807.15	82,721.80	83.24%
24300006-Justice of Peace - Precinct 3 - Non Capital	-	-	-	-	-	-	N/A
24301100-Justice of Peace - Precinct 3 - Administration	673,307.00	2,062.19	675,369.19	553,467.56	3,504.95	118,396.68	82.47%
24400006-Justice of Peace - Precinct 4 - Non Capital	-	4,983.00	4,983.00	4,983.00	-	-	100.00%
24401100-Justice of Peace - Precinct 4 - Administration	508,452.00	40.00	508,492.00	424,617.13	599.00	83,275.87	83.62%
26001000-Community Supervision - Support	91,767.00	22,671.00	114,438.00	74,562.21	12,956.76	26,919.03	76.48%
26002000-Health Department - Support	101,100.00	-	101,100.00	74,828.45	10,791.91	15,479.64	84.69%
26002006-Health Department - Support - Non Capital	200,000.00	-	200,000.00	183,258.00	-	16,742.00	91.63%
27000100-Public Defender's Office - Administration	67,431.00	-	67,431.00	59,028.37	-	8,402.63	87.54%
28000006-Sheriff Office - Non Capital	833,155.00	47,295.66	880,450.66	872,318.62	8,130.60	1.44	100.00%
28000100-Sheriff Office - Administration	11,018,422.00	254,104.25	11,272,526.25	9,573,385.68	64,604.59	1,634,535.98	85.50%
28002000-Sheriff Office - Jail Administration	21,264,501.00	2,972,769.66	24,237,270.66	19,755,835.65	173,015.42	4,308,419.59	82.22%
28002006-Sheriff Office - Jail - Non Capital	1,547,909.00	16,280.10	1,564,189.10	1,053,961.38	28,833.20	481,394.52	69.22%
28003000-Jail Medical Services	-	-	-	-	-	-	N/A
28004000-Sheriff Office - CSISD School Security	1,530,092.00	68,736.24	1,598,828.24	1,295,873.81	2,781.94	300,172.49	81.23%
28007000-Inauguration	-	-	-	-	-	-	N/A
29002806-Jail Correctional Medicine - Non Capital	-	5,740.00	5,740.00	5,740.00	-	-	100.00%
29002800-Jail Correctional Medicine - Administration	2,076,472.00	577,360.00	2,653,832.00	1,637,220.37	56,192.24	960,419.39	63.81%
29003100-Juvenile Correctional Medicine - Administration	153,744.00	-	153,744.00	113,773.96	2,086.49	37,883.55	75.36%
30100006-Constable Precinct 1 - Non Capital	59,996.00	3,271.52	63,267.52	63,267.11	-	0.41	100.00%
30101100-Constable Precinct 1 - Administration	845,745.00	10,830.50	856,575.50	732,169.83	6,409.69	117,995.98	86.22%
30200006-Constable Precinct 2 - Non Capital	73,025.00	4,206.24	77,231.24	77,230.49	(0.00)	0.75	100.00%
30201100-Constable Precinct 2 - Administration	1,236,339.00	13,525.22	1,249,864.22	1,077,802.00	4,716.36	167,345.86	86.61%
30300006-Constable Precinct 3 - Non Capital	46,421.00	6,423.85	52,844.85	52,844.13	-	0.72	100.00%
30301100-Constable Precinct 3 - Adminstration	840,879.00	11,081.51	851,960.51	726,513.85	7,279.40	118,167.26	86.13%
30400006-Constable Precinct 4 - Non Capital	79,812.00	7,825.96	87,637.96	87,637.87	-	0.09	100.00%
30401100-Constable Precinct 4 - Administration	1,227,184.00	12,010.87	1,239,194.87	1,076,428.49	2,675.26	160,091.12	87.08%
31000006-Juvenile Services - Non Capital	35,100.00	2,747.00	37,847.00	37,290.24	-	556.76	98.53%
31000100-Juvenile Services - Administration Probation	980,905.00	5,201.66	986,106.66	737,538.29	34,384.45	214,183.92	78.28%
31000110-Juvenile Services - Administration Court	771,529.00	1,850.00	773,379.00	615,056.15	3,584.78	154,738.07	79.99%
31000130-Juvenile Services - Administration Community Based	1,058,684.00	5,441.88	1,064,125.88	789,182.62	190.00	274,753.26	74.18%
31000140-Juvenile Services - Administration Community Based Mental Health	537,973.00	3,091.50	541,064.50	318,473.25	-	222,591.25	58.86%
31000200 -Juvenile Services Detention	-	-	-	-	-	-	N/A
31000220-Juvenile Services - Detention	4,493,692.00	6,913.78	4,500,605.78	3,238,506.06	34,234.37	1,227,865.35	72.72%
31000330-Academy - Community Based	575,384.00	26,253.56	601,637.56	476,210.07	799.75	124,627.74	79.29%
31040000-JJAEP	-	-	-	-	-	-	N/A
31040030-JJAEP - Community Based	376,271.00	1,663.15	377,934.15	328,433.23	-	49,500.92	86.90%
31900000-Juvenile Services - Commodities	7,310.00	-	7,310.00	6,074.72	-	1,235.28	83.10%
34000100-Indigent Health Care - Administration	5,000,000.00	-	5,000,000.00	1,961,088.03	-	3,038,911.97	39.22%

Brazos County, Texas

Schedule of General Fund Expenditures - Budget to Actual- Unaudited

For the Period Ended Aug-26

Department	Initial Budget	YTD Budget Amendments	Total Budget	YTD Expenditures[1]	YTD Obligations	Budgeted Funds Available as of Aug-26	Percentage Spent as of Aug-26
340520-American Rescue Plan Revenue Replacement - R U OK Program	-	-	-	-	-	-	N/A
35500006-Emergency Management - Non Capital	-	-	-	-	-	-	N/A
34200100-Forensic Services - Administration	627,304.00	28,710.69	656,014.69	309,211.29	17,160.63	329,642.77	49.75%
35500100-Emergency Management - Administration	596,952.00	13,609.00	610,561.00	494,435.32	20,044.90	96,080.78	84.26%
36000006-Exposition Center - Non Capital	10,000,000.00	-	10,000,000.00	2,287,627.77	7,712,372.22	0.01	100.00%
36000100-Exposition Center - Administration	3,050,848.00	32,030.50	3,082,878.50	1,877,677.82	118,804.82	1,086,395.86	64.76%
36100100-Fair Administration	457,129.00	-	457,129.00	243,890.38	-	213,238.62	53.35%
36500006-Brazos Center - Non Capital	250,000.00	-	250,000.00	222,131.78	-	27,868.22	88.85%
36500100-Brazos Center - Administration	961,156.00	-	961,156.00	773,955.82	40,118.44	147,081.74	84.70%
37000100-County Agriculture Extension - Administration	716,614.00	2,461.00	719,075.00	506,509.44	4,716.58	207,848.98	71.09%
38000100-Child Protective Services - Administration	50,000.00	-	50,000.00	43,063.05	125.55	6,811.40	86.38%
39000100-Family Protection Service - Administration	29,250.00	-	29,250.00	29,250.00	-	-	100.00%
50000100-County Records Management - Administration	504,599.00	4,249.02	508,848.02	419,883.06	1,803.00	87,161.96	82.87%
50000106-County Records Management - Non Capital	-	-	-	-	-	-	N/A
54001410-Court Facility - Administration	191,815.00	-	191,815.00	28,257.83	78,405.48	85,151.69	55.61%
56000006-Road & Bridge - Non Capital	4,773.00	(654.50)	4,118.50	4,118.50	-	-	100.00%
56001000-Road & Bridge - Administration	27,220,873.00	99,108.95	27,319,981.95	17,476,399.09	3,933,940.07	5,909,642.79	78.37%
56002000-Fleet Shop - Heavy Equipment	1,028,053.00	513.66	1,028,566.66	857,797.17	23,656.11	147,113.38	85.70%
56005000-Environmental Protection	365,757.00	675.00	366,432.00	307,080.57	52,234.72	7,116.71	98.06%
	$ 270,340,219.00	**$ 5,949,045.54**	**$ 276,289,264.54**	**$ 175,100,219.64**	**$ 14,189,093.89**	**$ 86,999,951.01**	**68.51%**

1. Year to Date Expenditures will vary from Expenditures on Schedule of Fund Balance Report for the General Fund due to timing variances between the Budgeting System and the General Ledger.

Brazos County, Texas
General Long Term Debt Payable by Issue
August 31, 2026
(Unaudited)

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued	Debt Outstanding			Remaining Debt Service Requirements For Fiscal Year 2025-2026		
					Principal	Interest	Totals	Principal	Interest	Totals
Certificates of Obligation										
2012 Series, Issued For:	2.00 - 5.00	9/1/2012	9/1/2032	$ 9,700,000	$ 2,410,000	$ 151,963	$ 2,561,963	$ 575,000	$ 36,925	$ 611,925
Courthouse Renovation, Tax Office, Fleet Maintenance Building, Renovations of Brazos Center and Juvenile Detention Center	3/1 and 9/1									
2017 Series, Issued For:	2.00 - 4.00	11/1/2017	9/1/2037	11,650,000	7,925,000	1,540,875	9,465,875	545,000	127,375	672,375
Remodel and Juvenile Expansion	3/1 and 9/1									
2020 Series Issure For:	1.375 -4.00	10/6/2020	9/1/2040	24,020,000	20,095,000	3,387,253	23,482,253	1,085,000	249,772	1,334,772
County Jail Kitchen, Ag Extension Building, Justice of the Peace and Constable Pct 1 building, Land and/or Property for County Facilities including Facilities Services and Road and Bridge Dept., Equipment and vehicles for various County departments, Roof replacement and repair for County owned buildings, County wide road improvements and rehabilitation, and Payment of contractual obligations for professional services in connection with such projects	3/1 and 9/1									
2023 Series, Issued For:	2.60 - 4.00	6/1/2023	9/1/2043	9,290,000	8,805,000	3,935,625	12,740,625	315,000	201,275	516,275
County Admin Building, County Courthouse, County BISD Building inlcuding parking lot, Brazos County Dispatch & Emergency Operations Center, Sheriff Department facilities including central receiving, and Payment of contractual obligations for professional services in connection with such projects	3/1 and 9/1									
2026 Series, Issued For										
County Courthouse Annex, County Admin Building including	4.125 - 5.00 3/1 and 9/1	6/1/2026	9/1/2046	36,175,000	36,175,000	21,068,255	57,243,255	-	-	-
Limited Tax Refunding Bonds										
2017 Series, Issued For:	2.25 - 5.00	11/1/2017	9/1/2034	39,895,000	16,290,000	1,598,156	17,888,156	4,065,000	370,094	4,435,094
Refund portions of the outstanding debt payable from ad valorem taxes	3/1 and 9/1									
General Obligation Bond										
2023 Series, Issued For:	2.47 - 4.00	6/1/2023	9/1/2043	27,110,000	25,710,000	12,233,525	37,943,525	915,000	613,025	1,528,025
Improvements to public roads, bridges, and highways in the County, including aquisition of land and right-of-way, and Payment of contractual obligations for professional services in connection with such	3/1 and 9/1									
2026 Series, Issued For:										
See 2023 Series Issuance	4.125 - 5.00 3/1 and 9/1	6/1/2026	9/1/2046	6,760,000	6,760,000	3,852,707	10,612,707	-	-	-
Total Long Term Debt				$ 164,600,000	$ 124,170,000	$ 47,768,359	$ 171,938,359	$ 7,500,000	$ 1,598,466	$ 9,098,466

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.

(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

County Auditor Fiscal Year Reconciliation and Audit Schedule

As of August 2026

Reconciliation of Monthly Department Reports	Month Completed		Quarterly Cash Counts	Last Cash Count Performed		Full Internal Audit	Last Date Audited
Assets	Aug-26		Brazos Center	8/11/2026		Collections	12/1/2024
Brazos Center	Aug-26		Brazos County Health District	6/24/2026		Justice of the Peace Precinct 1	3/1/2025
Collections	Aug-26		Collections	7/9/2026		CSCD	4/1/2025
Constable Precinct 1	Aug-26		Constable Precinct 1	8/24/2026		Tax Office Tax Certificates	5/4/2026
Constable Precinct 2	Aug-26		Constable Precinct 2	8/24/2026		District Clerk	8/1/2025
Constable Precinct 3	Aug-26		Constable Precinct 3	6/3/2026		Justice of the Peace Precinct 4	8/1/2025
Constable Precinct 4	Aug-26		Constable Precinct 4	7/9/2026		Sheriff's Office	10/1/2025
County Attorney Hot Checks	Aug-26		County Attorney-Family Violence	7/9/2026		Justice of the Peace Precinct 3	10/1/2025
County Clerk	Aug-26		County Attorney-Hot Check	7/9/2026		Justice of the Peace Precinct 2	10/1/2025
CSCD	Aug-26		County Clerk	6/30/2026		Tax Office Beer/Wine Receipts	11/1/2025
District Attorney Crime Fund	Aug-26		CSCD	6/10/2026		Tax Office Motor Vehicle	11/1/2025
District Clerk	Aug-26		District Clerk	6/9/2026		Constable Precinct 1	12/1/2025
Expo Center	Aug-26		Expo Center	7/20/2026		Brazos Center	1/1/2026
Health District	Aug-26		Justice of the Peace Precinct 1	8/24/2026		Constable Precinct 2	1/1/2026
Human Resources	Aug-26		Justice of the Peace Precinct 2	8/24/2026		Tax Office Returned Checks	3/1/2026
Inmate Trust Fund	Aug-26		Justice of the Peace Precinct 3	6/3/2026		Jail Commissary	3/1/2026
Justice of the Peace Precinct 1	Aug-26		Justice of the Peace Precinct 4	7/9/2026		Inmate Trust Fund	3/1/2026
Justice of the Peace Precinct 2	Aug-26		Juvenile	7/20/2026		Constable Precinct 4	3/1/2026
Justice of the Peace Precinct 3	Aug-26		Road & Bridge	7/20/2026		Human Resources - Retirement TCDRS	4/1/2026
Justice of the Peace Precinct 4	Aug-26		Sheriff-Civil Papers & Records Requests	7/20/2026		County Attorney Hot Check	7/22/2026
Juvenile	Aug-26		Tax Office	6/23/2026		Continuing Education Review	8/20/2026
Payroll	Aug-26					Health Department Review	8/24/2026
Restitution	Aug-26						
Road & Bridge	Aug-26						
Seizures Pending	Aug-26						
Sheriff's Bonds	Aug-26						
Sheriff's Crime Fund	Aug-26						
Tax Office	Aug-26						
Treasurer Investments & Bank Interest	Aug-26						