

Line Item 3

Trans-Num	Trans-Date	Due-Date	Amount	G/L	Chk Rec	G/L Account	1099 Bnk	Check	CK-Date	Invoice Number	Claimno	CL Date	Stub
[ATTISH] A & A TIRE SHOP													
113675	03/02/2018	03/13/2018	65.00	E	N	013-5-0000-5820	7	97	00/00/0000	576822	55013	00/00/0000	EQUIP & VEH REP
			65.00=Total						65.00=Total	Owed			
[ABGWOL] WASTE CONNECTIONS OF TEXAS													
113676	03/01/2018	03/13/2018	651.40	E	N	012-5-0512-5720		97	00/00/0000	1472149	55014	00/00/0000	TRASH REMOVAL
			651.40=Total						651.40=Total	Owed			
[ABKEMPH] ARK EMERGENCY PHYSICIANS													
113677	03/05/2018	03/13/2018	159.24	E	N	012-5-0512-5450		97	00/00/0000	BAT 2/1-28/18	55015	00/00/0000	PRISONERS MED E
			558.12	E	N	012-5-0641-5457		97	00/00/0000	BAT 2/1-28/18	55015	00/00/0000	INDIGENT MED EX
			717.36=Total						717.36=Total	Owed			
[AGARELE] AMANCIO GARZA JR													
113679	02/12/2018	03/13/2018	600.00	E	N	012-5-0510-5201	7	97	00/00/0000	35484	55016	00/00/0000	REPAIRS TO LIGH
			450.00	E	N	012-5-0510-5201	7	97	00/00/0000	35517	55016	00/00/0000	REPAIRS TO WATE
			150.00	E	N	012-5-0510-5201	97	97	00/00/0000	35484	55016	00/00/0000	REPAIRS TO CRT
			1215.00=Total						1215.00=Total	Owed			BLDG REPAIRS TO
[ALIHBA] ALICE HEART CENTER													
113680	03/06/2018	03/13/2018	2035.17	E	N	012-5-0641-5457		97	00/00/0000	BAT 2/1-28/18	55017	00/00/0000	INDIGENT MED EX
			2035.17=Total						2035.17=Total	Owed			
[AMG] AMG PRINTING & MAILING													
113681	02/14/2018	03/13/2018	105.00	E	N	012-5-0500-9040		97	00/00/0000	108122	55018	00/00/0000	OFFICE SUPPLIES
			105.00=Total						105.00=Total	Owed			
[AOC] 5C3-PRAXAIR DISTRIBUTION, INC													
113732	02/21/2018	03/13/2018	115.29	E	N	013-5-0000-5135		97	00/00/0000	81485835	55060	00/00/0000	WELDING SUPPLIE
			115.29=Total						115.29=Total	Owed			
[APCON] APPLIED CONCEPTS, INC													
113683	02/01/2018	03/13/2018	62.50	E	N	012-5-0533-5515		97	00/00/0000	321477	55019	00/00/0000	RADIO MAINT
			62.50	E	N	012-5-0533-5515		97	00/00/0000	323184	55019	00/00/0000	RADIO MAINT
			125.00	E	N	012-5-0534-5515		97	00/00/0000	323186	55019	00/00/0000	RADIO MAINT
			312.50=Total						312.50=Total	Owed			RADIO MAINT
[ARMAR] ARMANDO G. BARBERA													
113686	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97	00/00/0000	16-07-17171FAM	55022	00/00/0000	CIVIL
			225.00=Total						225.00=Total	Owed			
[BAYAREKI] BAY AREA KIDNEY PHYSICIANS LLP													
113684	03/05/2018	03/13/2018	462.94	E	N	012-5-0641-5457		97	00/00/0000	BAT 2/1-28/18	55020	00/00/0000	INDIGENT MED EX
			462.94=Total						462.94=Total	Owed			
[BRISLAU] BRITE STAR SERVICES LTD													
113685	02/06/2018	03/13/2018	8.94	E	N	013-5-0000-5136		97	00/00/0000	46248	55021	00/00/0000	UNIFORM/423
			8.94	E	N	013-5-0000-5136		97	00/00/0000	46835	55021	00/00/0000	UNIFORM/423
			8.94	E	N	013-5-0000-5136		97	00/00/0000	47351	55021	00/00/0000	UNIFORM/423
			48.80	E	N	013-5-0000-5136		97	00/00/0000	47879	55021	00/00/0000	UNIFORM/423
			48.80	E	N	013-5-0000-5135		97	00/00/0000	46823	55021	00/00/0000	DEPT SUPPLIES/4
			48.80	E	N	013-5-0000-5135		97	00/00/0000	46813	55021	00/00/0000	DEPT SUPPLIES/4
			48.80	E	N	013-5-0000-5135		97	00/00/0000	47336	55021	00/00/0000	DEPT SUPPLIES/4
			317.53	E	N	013-5-0000-5136		97	00/00/0000	47875	55021	00/00/0000	DEPT SUPPLIES/4
			233.03	E	N	013-5-0000-5136		97	00/00/0000	47874	55021	00/00/0000	UNIFORM/424
			150.53	E	N	013-5-0000-5136		97	00/00/0000	46242	55021	00/00/0000	UNIFORM/424
			135.53	E	N	013-5-0000-5136		97	00/00/0000	46830	55021	00/00/0000	UNIFORM/424
			2.95	E	N	013-5-0000-9070		97	00/00/0000	46245	55021	00/00/0000	UNIFORM/424
			2.95	E	N	013-5-0000-9070		97	00/00/0000	46832	55021	00/00/0000	MISC./427
			2.95	E	N	013-5-0000-9070		97	00/00/0000	47338	55021	00/00/0000	MISC./427
			139.58	E	N	013-5-0000-5136		97	00/00/0000	47876	55021	00/00/0000	MISC/427
			73.58	E	N	013-5-0000-5136		97	00/00/0000	46832	55021	00/00/0000	UNIFORM/427
				E	N	013-5-0000-5136		97	00/00/0000	47338	55021	00/00/0000	UNIFORM/427

Trans-Num	Trans-Date	Due-Date	Amount	G/L	Ck Rec	G/L Account	1099	Bank	Check	Ck-Date	Invoice Number	Clatmo	Cl Date	Stud
[BRISLAW] BKITE STAR SERVICES LTD	(CONTINUED)													
113685	02/06/2018	03/13/2018	73.58	E	N	101-5-0000-5136		97	00/00/000		47876	55021	00/00/0000	UNIFORM/427
113685	02/06/2018	03/13/2018	79.75	E	N	012-5-0510-5200		97	00/00/000		46250	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/06/2018	03/13/2018	79.75	E	N	012-5-0510-5200		97	00/00/000		46250	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/06/2018	03/13/2018	11.20	E	N	012-5-0510-5200		97	00/00/000		46249	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/06/2018	03/13/2018	11.20	E	N	012-5-0510-5200		97	00/00/000		47342	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/06/2018	03/13/2018	37.11	E	N	012-5-0510-5136		97	00/00/000		46249	55021	00/00/0000	UNIFORM/2474
113685	02/20/2018	03/13/2018	95.47	E	N	012-5-0510-5136		97	00/00/000		46836	55021	00/00/0000	UNIFORM/2474
113685	02/20/2018	03/13/2018	51.47	E	N	012-5-0510-5136		97	00/00/000		47342	55021	00/00/0000	UNIFORM/2474
113685	02/06/2018	03/13/2018	25.00	E	N	012-5-0573-5136		97	00/00/000		46253	55021	00/00/0000	UNIFORM/2474
113685	02/13/2018	03/13/2018	25.00	E	N	012-5-0573-5136		97	00/00/000		46839	55021	00/00/0000	UNIFORM/2522
113685	02/27/2018	03/13/2018	25.00	E	N	012-5-0573-5136		97	00/00/000		47346	55021	00/00/0000	UNIFORM/2522
113685	02/06/2018	03/13/2018	13.85	E	N	012-5-0560-5135		97	00/00/000		46285	55021	00/00/0000	UNIFORM/2522
113685	02/13/2018	03/13/2018	13.85	E	N	012-5-0560-5135		97	00/00/000		46841	55021	00/00/0000	OTHER SUPPLIES/
113685	02/27/2018	03/13/2018	13.85	E	N	012-5-0560-5135		97	00/00/000		47349	55021	00/00/0000	OTHER SUPPLIES/
113685	02/06/2018	03/13/2018	19.85	E	N	012-5-0560-5135		97	00/00/000		47885	55021	00/00/0000	OTHER SUPPLIES/
113685	02/13/2018	03/13/2018	19.85	E	N	012-5-0560-5135		97	00/00/000		46254	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/20/2018	03/13/2018	19.85	E	N	012-5-0560-5135		97	00/00/000		46840	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/27/2018	03/13/2018	19.85	E	N	012-5-0560-5135		97	00/00/000		47348	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/06/2018	03/13/2018	16.80	E	N	012-5-0510-5200		97	00/00/000		46244	55021	00/00/0000	DEPT SUPPLIES/2
113685	02/20/2018	03/13/2018	16.80	E	N	012-5-0510-5200		97	00/00/000		47337	55021	00/00/0000	DEPT SUPPLIES/2
[BROCC] BROOKS COUNTY APPRAISAL DISTRICT														
113688	02/09/2018	03/13/2018	28627.50	E	N	012-5-0409-5460	.00=Total	97	00/00/000		3/31/18	55024	00/00/0000	2ND QT REPT/MAR
			28627.50=Total								28627.50=Total			Owed
[BRODC] BROADBART CO														
113687	02/06/2018	03/13/2018	15.05	E	N	012-5-0650-5002		97	00/00/000		85229654	55023	00/00/0000	BOOKS
113687	02/06/2018	03/13/2018	31.70	E	N	012-5-0650-5002		97	00/00/000		85229448	55023	00/00/0000	BOOKS
113687	01/31/2018	03/13/2018	15.58	E	N	012-5-0650-5002		97	00/00/000		85228996	55023	00/00/0000	BOOKS
113687	01/31/2018	03/13/2018	16.12	E	N	012-5-0650-5002		97	00/00/000		85228903	55023	00/00/0000	BOOKS
113687	02/13/2018	03/13/2018	46.74	E	N	012-5-0650-5002		97	00/00/000		85236132	55023	00/00/0000	BOOKS
113687	02/13/2018	03/13/2018	16.12	E	N	012-5-0650-5002		97	00/00/000		85236295	55023	00/00/0000	BOOKS
			141.31=Total				.00=Total	97	00/00/000		141.31=Total			Owed
[CARAOC] CARDIOLOGY ASSOCIATES OF CC														
113694	03/06/2018	03/13/2018	25.68	E	N	012-5-0641-5457	.00=Total	97	00/00/000		BAT 2/1-28/18	55027	00/00/0000	INDIGENT MED EX
			25.68=Total								25.68=Total			Owed
[CATISE] CARLOS J. CARRERA														
113692	02/22/2018	03/13/2018	15.00	E	N	012-5-0560-5820	.00=Total	97	00/00/000		468919	55026	00/00/0000	VEH MAINT & REP
			15.00=Total								15.00=Total			Owed
[COWGOV] COW GOVERNMENT														
113695	02/13/2018	03/13/2018	1482.15	E	N	012-5-0409-9500	.00=Total	97	00/00/000		LSB8901	55028	00/00/0000	TECHNOLOGY
			1482.15=Total								1482.15=Total			Owed
[CHRSPQA] CHRISTUS SPOHN HOSP ALICE														
113698	03/05/2018	03/13/2018	1003.50	E	N	012-5-0641-5457	.00=Total	97	00/00/000		BAT 2/1-28/18	55031	00/00/0000	INDIGENT MED EX
			1003.50=Total								1003.50=Total			Owed
[CHRSPQK] CHRISTUS SPOHN HOSP KLEBERG														
113696	03/05/2018	03/13/2018	2320.41	E	N	012-5-0512-5450	.00=Total	97	00/00/000		BAT 2/1-28/18	55029	00/00/0000	PRISONERS MED E
			2320.41=Total								2320.41=Total			Owed
[CHRSPPOS] CHRISTUS SPOHN HOSP SHORELINE														
113697	03/05/2018	03/13/2018	89.14	E	N	012-5-0641-5457	.00=Total	97	00/00/000		BAT 2/1-28/18	55030	00/00/0000	INDIGENT MED EX
			89.14=Total								89.14=Total			Owed
[CINCORP] CINTAS														
113700	02/27/2018	03/13/2018	50.79	E	N	013-5-0000-5135	.00=Total	97	00/00/000		5010146127	55032	00/00/0000	MINOR SUPPLIES
			50.79=Total								50.79=Total			Owed

Tran-Num	Tran-Date	Due-Date	Amount	G/L	Chk Rec	G/L Account	1099 Bnk	Check	Ch-Date	Invoice Number	Claimno	Cl Date	Stub	
[COACARAS] COASTAL CARDIOLOGY ASSOCIATES														
113702	03/05/2018	03/13/2018	751.20	E	N	012-5-0641-5457	97			00/00/000	BAT 2/1-28/18	55034	00/00/0000	INDIGENT MED EX
			751.20=Total							751.20=Total	Owed			
[COREGNA] CORETTA GRAHAM														
113713	01/31/2018	03/13/2018	225.00	E	N	012-5-0435-5484	7	97		00/00/000	14-03-10976CR	55044	00/00/0000	CRIMINAL
113713	01/31/2018	03/13/2018	225.00	E	N	012-5-0435-5484	97			00/00/000	09-07-110091CR	55044	00/00/0000	CRIMINAL
			450.00=Total							450.00=Total	Owed			
[CULLIGAN] CULLIGAN OF CORPUS CHRISTI														
113701	02/28/2018	03/13/2018	172.45	E	N	012-5-0512-5000	97			00/00/000	442X14244900	55033	00/00/0000	WATER
			172.45=Total							172.45=Total	Owed			
[DAVOGON] DAVID O GONZALEZ														
113712	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		00/00/000	16-07-17171FAM	55043	00/00/0000	CIVIL
113712	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		00/00/000	18-01-17527FAM	55043	00/00/0000	CIVIL
113712	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		00/00/000	16-08-17199FAM	55043	00/00/0000	CIVIL
113712	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		00/00/000	04-10-12649FAM	55043	00/00/0000	CIVIL
113712	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		00/00/000	15-04-16830FAM	55043	00/00/0000	CIVIL
			1125.00=Total							1125.00=Total	Owed			
[DOGGRETT] DOGGRETT FREIGHTLINER OF SOUTH TEXAS LLC														
113704	02/27/2018	03/13/2018	142.36	E	N	013-5-0000-5820	97			00/00/000	X103163566	55035	00/00/0000	REPAIR PART
113704	02/27/2018	03/13/2018	292.40	E	N	013-5-0000-5820	97			00/00/000	X103163909	55035	00/00/0000	REPAIR PART
			394.76=Total							394.76=Total	Owed			
[FALPURGO] FALPURRIAS PUBLISHING CO INC														
113706	01/18/2018	03/13/2018	27.65	E	N	012-5-0409-5600	97			00/00/000	36535	55037	00/00/0000	ADVERTISEMENT/L
113706	01/18/2018	03/13/2018	183.05	E	N	012-5-0409-5600	97			00/00/000	36575	55037	00/00/0000	ADVERTISEMENT/L
113706	01/25/2018	03/13/2018	238.35	E	N	012-5-0409-5600	97			00/00/000	36618	55037	00/00/0000	ADVERTISEMENT/L
			27.65=Total							238.35=Total	Owed			
[FOSUETA] FOXCO OILFIELD SUPPLY, INC.														
113708	02/23/2018	03/13/2018	215.00	E	N	013-5-0000-5135	7	97		00/00/000	35479	55039	00/00/0000	FIRE EXTINGUISH
113708	02/23/2018	03/13/2018	122.00	E	N	013-5-0000-5135	97			00/00/000	35479	55039	00/00/0000	MINOR SUPPLIES
			337.00=Total							337.00=Total	Owed			
[GOVERNMENT FORMS & SUPPLIES														
113710	11/29/2017	03/13/2018	341.27	E	N	012-5-0409-9071	97			00/00/000	307470	55041	00/00/0000	LANDFILL RECP
113710	11/29/2017	03/13/2018	517.84	E	N	012-5-0409-9071	97			00/00/000	307472	55041	00/00/0000	LANDFILL RECP
113710	02/14/2018	03/13/2018	272.81	E	N	012-5-0455-5000	97			00/00/000	308513	55041	00/00/0000	TX WARNING RIGH
113710	02/22/2018	03/13/2018	635.83	E	N	012-5-0409-9071	97			00/00/000	308684	55041	00/00/0000	MISC./SUPPLIES
			1717.75=Total							1717.75=Total	Owed			
[GULFCOAST] GULF SHORE ANESTHESIA ASSOC														
113714	03/13/2018	03/13/2018	667.99	E	N	012-5-0641-5457	97			00/00/000	BAT 2/1-28/18	55045	00/00/0000	INDIGENT MED EX
			667.99=Total							667.99=Total	Owed			
[GULFCOAST] GULF COAST PAPER CO														
113711	02/05/2018	03/13/2018	29.19	E	N	012-5-0000-5138	97			00/00/000	1448950	55042	00/00/0000	OPERATING SUPPL
113711	02/12/2018	03/13/2018	84.90	E	N	012-5-0512-5120	97			00/00/000	1452613	55042	00/00/0000	JANITORIAL SUP
			114.09=Total							114.09=Total	Owed			
[HART INTERCITY INC														
113715	02/08/2018	03/13/2018	262.96	E	N	012-5-0500-9040	97			00/00/000	71439	55046	00/00/0000	ELECTION EXP
113715	02/20/2018	03/13/2018	674.25	E	N	012-5-0500-9040	97			00/00/000	71655	55046	00/00/0000	ELECTION EXP
			937.21=Total							937.21=Total	Owed			
[HOSPITALIST MEDICINE PHY OF TEXAS														
113716	03/06/2018	03/13/2018	1127.65	E	N	012-5-0641-5457	97			00/00/000	BAT 2/1-28/18	55047	00/00/0000	INDIGENT MED EX
			1127.65=Total							1127.65=Total	Owed			
[HOWILLTU] FUNERARIA DEL ANGEL HOWARD WILLIAMS														
113709	01/03/2018	03/13/2018	450.00	E	N	012-5-0640-5452	97			00/00/000		55040	00/00/0000	BURIAL EXP/SAN
113709	02/21/2018	03/13/2018	290.00	E	N	012-5-0640-5451	97			00/00/000		55040	00/00/0000	AUTOPSY/ALVIN R
			740.00=Total							740.00=Total	Owed			

Trans Num	Trans Date	Due Date	Amount	G/L	Chk Rec	G/L Account	1099 Bnk	Check	CK-Date	Invoice Number	Claimno	CL Date	Stub
[HSBCBS] BLUE TARP FINANCIAL INC													
113690	02/05/2018	03/13/2018	49.98	E	N	013-5-0000-5135	97			39719195			MINOR SUPPLIES
			49.98	=Total Paid									
[HUBCITTE] HUB CITY TRUCK EQUIP INC													
113717	02/08/2018	03/13/2018	4.38	E	N	101-5-0000-5820	97			326396			REPAIR PARTS
			4.38	=Total Paid									
[IDOCGM] IDOCKET.COM													
113718	02/08/2018	03/13/2018	950.00	E	N	012-5-0409-9500	7	97		369712			SUPPORT FEE/3/1
			950.00	=Total Paid									
[KROFSO] RICOH USA, INC.													
113738	02/08/2018	03/13/2018	362.20	E	N	012-5-0409-5860	97			100130016			COPPER EXP
113738	02/07/2018	03/13/2018	154.25	E	N	012-5-0409-5860	97			100125706			COPPER EXP
113738	02/12/2018	03/13/2018	3469.87	E	N	012-5-0409-5860	97			100149758			COPPER EXP
113738	02/09/2018	03/13/2018	627.01	E	N	012-5-0409-5860	97			100135556			COPPER EXP
			4613.33	=Total Paid									
[JATACRE] JATME'S A/C & REFRIGERATION													
113720	02/05/2018	03/13/2018	227.50	E	N	012-5-0510-5204	7	97		1829			BLDG REPAIRS/DI
113720	03/07/2018	03/13/2018	455.00	E	N	013-5-0000-5820	7	97		1830			EQUIP REPAIRS/I
113720	03/07/2018	03/13/2018	30.00	E	N	013-5-0000-5820	97			1830			REPAIRS TO ICE
			712.50	=Total Paid									
[JENNBARR] JENNIFER BARRERA SOLIS													
113744	02/14/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		16-09-17234FAM			CIVIL
			225.00	=Total Paid									
[JOCGRES] LAW OFFICE OF JOEL CRUZ RESENDEZ													
113736	02/16/2018	03/13/2018	235.20	E	N	012-5-0435-5481	7	97		16-08-17199FAM			CIVIL
113736	02/16/2018	03/13/2018	225.00	E	N	012-5-0435-5481	7	97		18-01-17527FAM			CIVIL
113736	02/16/2018	03/13/2018	229.95	E	N	012-5-0435-5481	7	97		16-09-17234FAM			CIVIL
113736	02/23/2018	03/13/2018	600.00	E	N	012-5-0435-5484	7	97		11-03-11087CR			CRIMINAL
113736	02/23/2018	03/13/2018	225.00	E	N	012-5-0435-5484	7	97		11-08-10752CR			CRIMINAL
113736	03/13/2018	03/13/2018	150.00	E	N	012-5-0426-5484	7	97		17-13216CR			CRIMINAL
113736	03/13/2018	03/13/2018	150.00	E	N	012-5-0426-5484	7	97		17-13226CR			CRIMINAL
			1815.15	=Total Paid									
[JRMUR] JR MURPHY CO													
113721	02/12/2018	03/13/2018	76.00	E	N	012-5-0512-5000	97			00/00/000	67772		OFFICE SUPPLIES
			76.00	=Total Paid									
[KINGCAR] KINGSVILLE CARDIOVASCULAR CLINIC, PA													
113722	03/07/2018	03/13/2018	632.75	E	N	012-5-0641-5457	97			00/00/000	BAT 2/1-28/18		INDIGENT MED EX
			632.75	=Total Paid									
[LEGADR] LEONEL GARZA JR. & ASSOCIATES, LLC													
113937	03/07/2018	03/13/2018	5000.00	E	N	012-5-0409-5417	97			00/00/000	3373		APPRAISAL RPT P
			5000.00	=Total Paid									
[LOZOSOR] JOSE M LOZANO MD PA													
113723	03/05/2018	03/13/2018	313.78	E	N	012-5-0512-5450	7	97		00/00/000	BAT 2/1-28/18		PRISONERS MED E
113723	03/05/2018	03/13/2018	871.19	E	N	012-5-0512-5450	7	97		00/00/000	BAT 2/1-28/18		PRISONERS MED E
			1184.97	=Total Paid									
[LUFELFL] LUIS FELIPE FLORES MD PLLC													
113707	03/07/2018	03/13/2018	137.72	E	N	012-5-0641-5457	97			00/00/000	BAT 2/1-28/18		INDIGENT MED EX
			137.72	=Total Paid									
[MEDIIMP] HEALTHCARE SYSTEMS, INC.													
113725	02/09/2018	03/13/2018	742.42	E	N	012-5-0641-5450	97			00/00/000	9944367		INDIGENT MED EX
113725	02/09/2018	03/13/2018	39.16	E	N	012-5-0641-5450	97			00/00/000	9944367		INDIGENT MED EX
113725	02/16/2018	03/13/2018	754.90	E	N	012-5-0512-5450	97			00/00/000	9963239		PRISONERS MED E
113725	02/16/2018	03/13/2018	13.35	E	N	012-5-0512-5450	97			00/00/000	9963239		PRISONERS MED E
			1549.83	=Total Paid									

Tran-Num	Tran-Date	Due-Date	Amount	G/L	Chk	Rec	G/L	Account	1099	Bnk	Check	CK-Date	Invoice Number	Claimno	Cl Date	Stub
[MORROW] HOWER MORA																
113726	02/23/2018	03/13/2018	300.00	E	N	N	012-5-0430-5484	7	97			00/00/000	J DOMINQUEZ	55055	00/00/0000	CRIMINAL
			300.00=Total										300.00=Total	Owed		
[NUELCO] NUACES ELEVATOR COMPANY																
113727	02/14/2018	03/13/2018	240.00	E	N	N	012-5-0510-5206	7	97			00/00/000	19404	55056	00/00/0000	ELEVATOR INSPEC
113727	02/14/2018	03/13/2018	140.00	E	N	N	012-5-0510-5206	7	97			00/00/000	19405	55056	00/00/0000	ELEVATOR INSPEC
			380.00=Total										380.00=Total	Owed		
[OGNETSOL] OGAN NETWORKING SOLUTIONS																
113728	03/01/2018	03/13/2018	1434.22	E	N	N	012-5-0409-5500		97			00/00/000	182	55057	00/00/0000	PHONE EXP/FEER 2
113728	03/01/2018	03/13/2018	460.00	E	N	N	012-5-0409-9500		97			00/00/000	180	55057	00/00/0000	TECHNOLOGY MAIL
			1894.22=Total										1894.22=Total	Owed		
[PORPAC] PORTION PAC																
113729	02/23/2018	03/13/2018	445.25	E	N	N	012-5-0512-5120		97			00/00/000	IM190314	55058	00/00/0000	JANITORIAL SUPP
			445.25=Total										445.25=Total	Owed		
[QUEFKAS] QUEST DIAGNOSTIC																
113733	03/05/2018	03/13/2018	130.15	E	N	N	012-5-0512-5450		97			00/00/000	BAT 2/1-28/18	55061	00/00/0000	PRISONERS MED E
113733	03/05/2018	03/13/2018	572.92	E	N	N	012-5-0641-5438		97			00/00/000	BAT 2/1-28/18	55061	00/00/0000	INDIGENT MED EX
			683.07=Total										683.07=Total	Owed		
[RADIOMA] RADIOLOGY & IMAGING OF SOUTH TEXAS																
113735	03/05/2018	03/13/2018	321.32	E	N	N	012-5-0641-5456		97			00/00/000	BAT 2/1-28/18	55063	00/00/0000	INDIGENT MED EX
			321.32=Total										321.32=Total	Owed		
[RADIOSSS] RADIOLOGY ASSOCIATES LLP																
113734	03/05/2018	03/13/2018	521.01	E	N	N	012-5-0641-5457		97			00/00/000	BAT 2/1-28/18	55062	00/00/0000	INDIGENT MED EX
			521.01=Total										521.01=Total	Owed		
[ROGER] ROGELIO PEREZ																
113731	10/10/2017	03/13/2018	700.00	E	N	N	012-5-0512-5800	7	97			00/00/000	35242	55059	00/00/0000	REPAIRS TO MAINT
			700.00=Total										700.00=Total	Owed		
[RUDFERS] RUBY'S FEED STORE																
113737	03/05/2018	03/13/2018	17.32	E	N	N	013-5-0000-5135		97			00/00/000	235311	55065	00/00/0000	DEPT SUPPLIES
113737	02/21/2018	03/13/2018	17.32	E	N	N	013-5-0000-5135		97			00/00/000	234873	55065	00/00/0000	DEPT SUPPLIES
			34.64=Total										34.64=Total	Owed		
[RUNALDO] RUNALDO SOLIS, JR.																
113742	02/20/2018	03/13/2018	225.00	E	N	N	012-5-0435-5481	7	97			00/00/000	16-08-17199FAM	55070	00/00/0000	CIVIL
			225.00=Total										225.00=Total	Owed		
[SETIMPCO] SETVER IMPLEMENT COMPANY																
113743	02/27/2018	03/13/2018	975.70	E	N	N	013-5-0000-5820		97			00/00/000	CT44515	55071	00/00/0000	EQUIP & VEH REP
			975.70=Total										975.70=Total	Owed		
[SHEWIL] SHERWIN-WILLIAMS																
113741	02/06/2018	03/13/2018	317.28	E	N	N	012-5-0512-5800		97			00/00/000	10636	55069	00/00/0000	REPAIRS & MAINT
			317.28=Total										317.28=Total	Owed		
[SOLRICH] RICARDO H SOLIZ																
113747	02/14/2018	03/13/2018	225.00	E	N	N	012-5-0435-5481	7	97			00/00/000	16-07-17171FAM	55074	00/00/0000	CIVIL
113747	02/14/2018	03/13/2018	225.00	E	N	N	012-5-0435-5481	7	97			00/00/000	15-04-16830FAM	55074	00/00/0000	CIVIL
113747	02/14/2018	03/13/2018	225.00	E	N	N	012-5-0435-5481	7	97			00/00/000	18-01-175227FAM	55074	00/00/0000	CIVIL
			675.00=Total										675.00=Total	Owed		
[SOTERRAS] SOUTH TEXAS BRAIN AND SPINE																
113752	03/05/2018	03/13/2018	885.07	E	N	N	012-5-0641-5457		97			00/00/000	BAT 2/1-28/18	55078	00/00/0000	INDIGENT MED EX
			885.07=Total										885.07=Total	Owed		
[SOUTEXPC] SOUTH TEXAS PEST CONTROL																
113739	03/07/2018	03/13/2018	750.00	E	N	N	012-5-0510-5832	7	97			00/00/000	50513	55067	00/00/0000	PEST CONTROL
			750.00=Total										750.00=Total	Owed		
[SPEPRI] SPEEDY PRINTING																

Trans-Num Tran-Date Due-Date Amount G/L Chk Rec G/L Account 1099 Bnk Check CK-Date Invoice Number Claimno CL Date Stub
 [SPEEPR] SPEEDY PRINTING (CONTINUED)

113740 02/20/2018 03/13/2018 118.00 E N N 012-5-0497-5000 97 00/00/000 6839 55068 00/00/0000 OFFICE SUPPLIES
 118.00=Total Trans

[THESIGM] THE SIGN MAN
 113750 02/20/2018 03/13/2018 1275.14 E N N 013-5-0000-5826 97 00/00/000 14-0009-H 55077 00/00/0000 ROAD REPAIR
 1275.14=Total Trans

[TREAUTM] TREVINO AUTO WORKS
 113748 02/08/2018 03/13/2018 7.00 E N N 013-5-0000-5820 7 97 00/00/000 301046 55075 00/00/0000 EQUIP & VEH REP
 113748 03/02/2018 03/13/2018 7.00 E N N 013-5-0000-5820 7 97 00/00/000 301200 55075 00/00/0000 EQUIP & VEH REP
 113748 02/14/2018 03/13/2018 7.00 E N N 012-5-0560-5820 7 97 00/00/000 301084 55075 00/00/0000 EQUIP & VEH REP
 113748 02/14/2018 03/13/2018 7.00 E N N 012-5-0560-5820 7 97 00/00/000 301085 55075 00/00/0000 EQUIP & VEH REP
 113748 02/14/2018 03/13/2018 7.00 E N N 012-5-0550-5820 7 97 00/00/000 301082 55075 00/00/0000 EQUIP & VEH REP
 35.00=Total Trans

[TREFLEC] R. TREVINO ELECTRIC & REFRIGERATION
 113749 01/31/2018 03/13/2018 300.00 E N N 012-5-0510-5204 7 97 00/00/000 50729 55076 00/00/0000 BLDG REPAIRS/CR
 300.00=Total Trans

[UPS] UPS
 113756 02/24/2018 03/13/2018 7.35 E N N 012-5-0409-5020 97 00/00/000 4X7736088 55080 00/00/0000 UPS
 113756 02/10/2018 03/13/2018 6.18 E N N 012-5-0409-5020 97 00/00/000 4X7736068 55080 00/00/0000 UPS
 13.53=Total Trans

[VRADPR] VIRTUAL RADIOLOGY PROFESSION
 113758 03/05/2018 03/13/2018 226.67 E N N 012-5-0641-5457 97 00/00/000 BAT 2/1-28/18 55081 00/00/0000 INDIGENT MED EX
 226.67=Total Trans

[VISTIRC] VISTA TIRE COMPANY
 113763 03/01/2018 03/13/2018 57.00 E N N 013-5-0000-5820 97 00/00/000 14720 55082 00/00/0000 REPAIRS & MAINT
 113763 02/26/2018 03/13/2018 1148.00 E N N 012-5-0560-5820 97 00/00/000 14705 55082 00/00/0000 REPAIRS & MAINT
 1205.00=Total Trans

[WILLJIN] WILLIAM J TINNELL DDS INC
 113754 03/05/2018 03/13/2018 31.34 E N N 012-5-0512-5450 97 00/00/000 BAT 2/1-28/18 55079 00/00/0000 PRISONERS MED E
 31.34=Total Trans

[WILISAN] WILFRANO A. SANCHEZ
 113745 03/05/2018 03/13/2018 100.73 E N N 012-5-0641-5457 97 00/00/000 BAT 2/1-28/18 55073 00/00/0000 INDIGENT MED EX
 100.73=Total Trans

70 Vendors Listed 79923.69=Grand Trans .00=Grand Paid 79923.69=Grand Owed

Include UNPAID Trans YES
 Include SELECTED to PAY .. YES
 Include PAID Trans NO
 Exclude Prior Yr Accrd ... NO
 Exclude TRANSFERRED to G/L: NO

Print Specific VENDOR
 Print Specific FUND 000
 Print Specific DEPARTMENT ... 0000
 Print Specific LINE ITEM 0000
 Print Specific BANK CODE 97

Fund	TOT-Trans	TOT-Paid	TOT-Owed	= Selected	+ ON-Hold	+ NEW-Tran	+ Cancelled	NO-GL-Action	Encumbered	Expensed	Accrued
012	74596.12	.00	74596.12	.00	.00	74596.12	.00	.00	74596.12	.00	.00
013	4921.88	.00	4921.88	.00	.00	4921.88	.00	.00	4921.88	.00	.00
101	405.69	.00	405.69	.00	.00	405.69	.00	.00	405.69	.00	.00
Total	79923.69	.00	79923.69	.00	.00	79923.69	.00	.00	79923.69	.00	.00



March 13, 2018

County Auditor's Financial Report
Months Ending February 28, 2018
Commissioners' Court Meeting Held on Tuesday, March 13, 2018

The Honorable Commissioners' Court

The Honorable Imelda Barrera

The Honorable Gloria Garza

The Honorable Vince Vargas

The Honorable Armando Olivarez

The Honorable Jose A. Martinez

County Judge

Commissioner, Precinct #1

Commissioner, Precinct #2

Commissioner, Precinct #3

Commissioner, Precinct #4

In accordance with V.I.C.A. Local Government Code, Sections 111.091, 114.024 and 114.025, the following is my financial report for the month of February 2018.

For information purposes, please note the following in the report.

Revenues:

\$ 25,418.77(Direct Deposit) was received for District Sales & Use Tax Allocations for February 2018 and was deposited to 31-4-0000-4035(Health Use Sales Tax Fund).

For comparison purposes only:

Deposit for January:	\$19,933.87
Deposit for December:	\$19,382.92
Deposit for November:	\$23,768.77
Deposit for October:	\$21,674.48

For Information Purposes:

• ***New Employees***

Juan Sarmiento (Maint)

Hired on 02/01/2018

Noel Garza (Landfill)

Hired on 02/01/2018

Jose A. Lemus Sr. (R&B)

Hired on 02/01/2018

• ***Resigned/Other/Terminated Employees***

- ***Deceased Employees***

As for a detailed financial report for each department, please refer to the Auditor's Monthly Report provided to you. If you should have any questions, please feel free to contact me.

Thank you,

August Patroelj (Brooks County Auditor)

Brooks County Road & Bridge

February 2018 Monthly Report

Brush Crew - Brush was picked up on County Roads – 216, 215, 214, 213, 212, 210, 210A, 211, 209, 205A, 300, 301, 302, 303, 300A, 303A, 402, 405, 404, 401, 403, 104, 105, 101, 102, 200, 201A, 201, 202, 203, 204, 207, 208, 229, 231, 230, 230A, 232, 228, 220, 221, 224, 223, 223A, 222A, 225, 219, 217, FM. 2191, East 285, Hise St., West 285. Brush Crew started picking up brush in Encino on the last week of February. 1 backhoe/operator, 3 trucks/trailers/drivers.

Patching Crew worked on Co. Rds. – 402, 103, 212, 304, 305, 306, 314, 214, 215, 225, 103, 102, 100, 105, 200, 206, 201, 201A, 202. 2 men sometimes 4 men, 1 or 2 trucks/utility trailers and Cold mix.

Mowing & weed eating was done at Cemetery, Show Barn, Road & Bridge yard, Park on 755, Airport hangers, Constable's yard, Lopez Park, 1 or 2 men, 1 truck/utility trailer, 2 riding mowers and weed eaters.

Tree Trimming – Trees were trimmed on Co. Rd. 229, 2 men, 1 truck, pole saws and chain saws.

Road Cleaning – Litter was picked up on Co. Rds. 103, 101, 404, 401, 300, 102, 2 to 4 men/truck.

Shredding was done on County roads, 103, 101, 100, 102, 105, 2 tractors/batwing shredders and drivers.

Milling Material – Tx Dot awarded Brooks County Road & Bridge Dept. with **357 cubic yards of Rap Material**. It was hauled from a location on East Hwy. 285 to Road & Bridge yard. 1 backhoe/operator, 1 to 2 dump trucks/drivers.

Road Blading and level up – County Roads were bladed and leveled with caliche on Co. Rds. 308, 309, 309A, 310, 313, 315. Total of 225 yards of Caliche were used on all roads. 1 motor grader/operator, 1 roller/operator, 2 dump trucks/drivers.

Las Palmas Incinerator – A set of new Grates were fabricated at Road & Bridge to be used on the incinerator located at Las Palmas Vet. 1 welder/welding machine.

Caliche – A total of **691.29 tons of Caliche** were hauled from the San Jose Pit to the Road & Bridge yard. Caliche was bought for use on County Roads. 2 dump trucks/drivers.

Dirt Deliveries – Larry Herrera, 1014 F.M. 755, 6 yards, Leonel Palacios, 137 Co. Rd. 229, 6 yards, Maria Munoz, 834 E. Travis, 6 yards, Robert Perez, 601 Co. Rd. 219, 6 yards, Gracie Guerra, 323 W. Potts, 6 yards, Rafaela, 801 Fitzgerald, 6 yards, Marie Garza, 514 E. Crockett, 6 yards, Rene Longoria, 2713 Co. Rd. 402, 6 yards, Toro Lara, 323 W. Potts, 12 yards, Albert Vasquez, 801 S. Fitzgerald, 6 yards, Rey Perez, 601 Co. Rd. 219, 6 yards (Second Load), Armando Garza, 824 E. Retama, 6 yards, Rudy Vela, 135 Co. Rd. 205A, 6 yards, Rey Perez, 601 Co. Rd. 219, 6 yards (Third Load), Ralph Vela, 204 Rodriguez, 6 yards, Emilio Mangel, 161 Co. Rd. 311, Encino, 6 yards, Teresa Valdez, 962 F.M. 755, Encino, 6 yards, Eddie Cantu, Encino, 6 yards.

County Road Signs Installed – Double Arrow Signs - Co. Rds. 110, 111, 101. **Right Curve Signs** - Co. Rds. 110, 306, 406. **Left Curve Sign** – Co. Rd. 216. **Double Curve Signs** – Co. Rd. 110, 2 signs. **3 Soft Shoulder Signs** on 110. **1 Arrow Signs on Co. Rds.** 214, 217, 230. **Dead End Signs** – Co. Rds. 107, 406. **2 Children at Play signs** on Co. Rd. 214. **Left Turn Sign** – Co. Rd. 306. **Right Turn Sign** – Co. Rd. 408. All County road signs that had been **knocked down** were re-installed. **Faded Signs**, poles & reflectors were replaced as needed. 2 men

County Mechanics – Repairs were made on some County vehicles. Re-placed windshield wipers, cabin air filters, changed oil, replaced brake pads, ft. & rear U joints, parking brake assembly switch, hydraulic pump, mirrors, fixed flats and mounted new tires. Worked on air compressor on one of the units. Assisted **Landfill Dept.** by removing a flat tire on backhoe, got it repaired and re-installed. Re-placed beacon light & wiper motor on garbage truck. **Assisted Sheriff's & Constable's Dept.** – Re-placed brake pads, rotors & made oil & filter change on some vehicles. **Maintenance Dept.** Re-placed stabilizer links, brake pads, lower ball joints, rear U joints & changed oil & filter. Made trips to the Valley and to Alice to pick up parts for vehicles & equipment. 2 mechanics/service trucks.

Animal Control – Aurora Saenz, 1207 Co. 212, 1 dog, Ramon Quintanilla, 234 Co. Rd. 303, 1 dog, Tamara Bramlette, 402 Co. Rd. 304, Encino, 3 puppies, Nora Garcia, 429 W. F.M. 1418, 1 dog, Mario Arevalo, 2755 F.M. 2191, 1 dog.

A Skunk was picked up from a trap at the R.V. Park.

Skunk - Outside of County Warehouse Office – 1 trap was set up on one side of the Warehouse office and another trap was set up in the back. A skunk had been coming at night and spraying outside of building. It was hard to work under those conditions because the odor was extremely strong and very hard to stand, working conditions were un-bearable. The Skunk was finally trapped and disposed of. The odor remained for several days. It was a very long week.

BROOKS COUNTY TAX OFFICE
MOTOR VEHICLE MONTHLY REPORT

FEBRUARY 2018

LINE ITEM	FEES	AMT COLLECTED	TOTAL
	County Commission	\$ -	\$ -
	Vendor County Commission	\$ 1.00	\$ 1.00
	P & H Cnty Mailin	\$ 6.90	\$ 6.90
	P & H Trnpt F	\$ 90.25	\$ 90.25
	P & H Walkin	\$ 1,127.00	\$ 1,127.00
	P & H Cnty TXO	\$ 1.75	\$ 1.75
	Special County Commission	\$ 1.50	\$ 1.50
	County Mobility Fee	\$ -	\$ -
	Delinquent Transfer County	\$ 350.00	\$ 350.00
	Delinquent Transfer	\$ 5.00	\$ 5.00
	Duplicate Receipt	\$ 4.00	\$ 4.00
	Miscellaneous Fees	\$ -	\$ -
	Replacement Fee \$6	\$ 47.50	\$ 47.50
	Transfer of Registration	\$ 46.25	\$ 46.25
	Inquiry Fees	\$ 72.00	\$ 72.00
12-4-0005-4381	Sub-Total:	\$ 1,753.15	
	Optional R&B Fee	\$ 4,510.00	\$ 4,510.00
	Co R&B Fund	\$ 26,142.75	\$ 26,142.75
13-4-0000-4145	Sub-Total:	\$ 30,652.75	
	Registration Refund	\$ -	\$ -
	Child Safety Fund	\$ 676.50	\$ 676.50
12-4-0005-4860	Subtotal:	\$ 676.50	
	Grand Total:	\$ 33,082.40	
TITLES			
	1/29/18 - 2/2/18	\$ 65.00	\$ 65.00
	2/5/18 - 2/9/18	\$ 75.00	\$ 75.00
	2/12/18 - 2/16/18	\$ 60.00	\$ 60.00
	2/19/18 - 2/23/18	\$ 65.00	\$ 65.00
12-4-0005-4380	Grand-Total:	\$ 265.00	

County Remittance	\$ 33,347.40
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MONTHLY DISBURSE TOTALS
MARCH 2018

Current M&O	\$	107,939.99	Attorney Fees Collected	
Current M&O Discount	\$	-		
Current I&S	\$	21,660.07	M&O/Debt	\$ 3,113.96
CAD Portion General	\$	56.80	Road & Bridge	\$ 562.32
Current I&S Discount	\$	-	FM/FC	\$ 356.20
Current Road & Bridge	\$	24,125.69	Attorney Fee Remittance	\$ 4,032.48
Current Road & Bridge Discount	\$	-		
CAD Portion R&B	\$	10.34		
County Ad Valorem	\$	153,658.61	Interest	\$ 114.18
Delinquent M&O	\$	9,117.26	Overpayment/Tolerance	\$ -
Debt	\$	-		
Delinquent I&S	\$	1,736.62	Miscellaneous Fees	\$ -
Delinquent Road & Bridge	\$	1,978.37	Beer License Renewal	\$ -
Total Delinquent CO/RB	\$	12,832.25		
M&O Current Penalty & Interest	\$	3,042.23	Tax Certificates	\$ 10.00
Delinquent M&O Penalties & Interest	\$	3,523.43	NSF Fee	\$ 30.00
Debt Penalties & Interest	\$	-		
Current I&S Penalty & Interest	\$	610.49		
Delinquent I&S Penalties & Interest	\$	537.02		
Current R&B Penalties & Interest	\$	677.39		
Delinquent R&B Penalties & Interest	\$	703.20		
Total Penalty & Interest	\$	9,093.76		
Total CO/RB Ad Valorem Tax	\$	175,584.62		
			Farm to Market Disburse Totals	
Current M&O	\$	15,101.70		
Delinquent M&O	\$	1,266.58		
CAD Portion	\$	6.55		
Total M&O All Years	\$	16,361.73		
Current Penalty & Interest	\$	418.62		
Delinquent Penalty & Interest	\$	443.01		
Total Penalty & Interest	\$	861.63		
Discount	\$	-		
Total Farm to Market Remittance	\$	17,223.36	Total County Remittance	\$192,807.98

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2017	M & O	.600404	107,939.99	.00	3,042.23	.00	110,982.22	306.14	.00	.00	111,288.36
	I & S	.120481	21,660.07	.00	610.49	.00	22,270.56	.00	.00	.00	22,270.56
	TOTAL	.720885	129,600.06	.00	3,652.72	.00	133,252.78	306.14	.00	.00	133,558.92
2016	M & O	.598600	4,435.80	.00	1,011.72	.00	5,447.52	1,253.06	.00	.00	6,700.58
	I & S	.145229	1,076.24	.00	245.49	.00	1,321.73	.00	.00	.00	1,321.73
	TOTAL	.743829	5,512.04	.00	1,257.21	.00	6,769.25	1,253.06	.00	.00	8,022.31
2015	M & O	.645018	2,780.74	.00	1,016.62	.00	3,797.36	872.35	.00	.00	4,669.71
	I & S	.105026	452.81	.00	165.55	.00	618.36	.00	.00	.00	618.36
	TOTAL	.750044	3,233.55	.00	1,182.17	.00	4,415.72	872.35	.00	.00	5,288.07
2014	M & O	.599409	692.78	.00	334.73	.00	1,027.51	224.99	.00	.00	1,252.50
	I & S	.065324	75.50	.00	36.46	.00	111.96	.00	.00	.00	111.96
	TOTAL	.664733	768.28	.00	371.19	.00	1,139.47	224.99	.00	.00	1,364.46
2013	M & O	.648630	336.68	.00	200.94	.00	537.62	128.85	.00	.00	666.47
	I & S	.146370	75.98	.00	45.37	.00	121.35	.00	.00	.00	121.35
	TOTAL	.795000	412.66	.00	246.31	.00	658.97	128.85	.00	.00	787.82
2012	M & O	.705500	378.70	.00	275.26	.00	653.96	142.63	.00	.00	796.59
	I & S	.063800	34.25	.00	24.89	.00	59.14	.00	.00	.00	59.14
	TOTAL	.769300	412.95	.00	300.15	.00	713.10	142.63	.00	.00	855.73
2011	M & O	.655000	172.17	.00	145.19	.00	317.36	69.39	.00	.00	386.75
	I & S	.061100	16.06	.00	13.55	.00	29.61	.00	.00	.00	29.61
	TOTAL	.716100	188.23	.00	158.74	.00	346.97	69.39	.00	.00	416.36
2010	M & O	.523800	66.82	.00	64.83	.00	131.65	28.27	.00	.00	159.92
	I & S	.038500	4.91	.00	4.76	.00	9.67	.00	.00	.00	9.67
	TOTAL	.562300	71.73	.00	69.59	.00	141.32	28.27	.00	.00	169.59
2009	M & O	.443219	11.01	.00	11.99	.00	23.00	4.96	.00	.00	27.96
	I & S	.034938	.87	.00	.95	.00	1.82	.00	.00	.00	1.82
	TOTAL	.478157	11.88	.00	12.94	.00	24.82	4.96	.00	.00	29.78
2008	M & O	.431785	36.00	.00	43.56	.00	79.56	15.91	.00	.00	95.47
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.431785	36.00	.00	43.56	.00	79.56	15.91	.00	.00	95.47
2006	M & O	.374932	2.55	.00	3.70	.00	6.25	1.25	.00	.00	7.50
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.374932	2.55	.00	3.70	.00	6.25	1.25	.00	.00	7.50
2005	M & O	.495686	28.40	.00	44.58	.00	72.98	14.59	.00	.00	87.57
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.495686	28.40	.00	44.58	.00	72.98	14.59	.00	.00	87.57

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2004	M & O	.5089000	67.17	.00	80.98	.00	148.15	6.85	.00	.00	155.00
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.5089000	67.17	.00	80.98	.00	148.15	6.85	.00	.00	155.00
2003	M & O	.5359600	3.06	.00	5.54	.00	8.60	1.29	.00	.00	9.89
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.5359600	3.06	.00	5.54	.00	8.60	1.29	.00	.00	9.89
2002	M & O	.4913600	1.66	.00	3.20	.00	4.86	.73	.00	.00	5.59
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.4913600	1.66	.00	3.20	.00	4.86	.73	.00	.00	5.59
1997	M & O	.6158500	7.33	.00	14.52	.00	21.85	2.09	.00	.00	23.94
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.6158500	7.33	.00	14.52	.00	21.85	2.09	.00	.00	23.94
1996	M & O	.7918800	11.03	.00	29.21	.00	40.24	6.04	.00	.00	46.28
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.7918800	11.03	.00	29.21	.00	40.24	6.04	.00	.00	46.28
1995	M & O	.7697400	45.75	.00	126.75	.00	172.50	25.87	.00	.00	198.37
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.7697400	45.75	.00	126.75	.00	172.50	25.87	.00	.00	198.37
1993	M & O	.0907670	28.35	.00	68.24	.00	96.59	1.12	.00	.00	97.71
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.0907670	28.35	.00	68.24	.00	96.59	1.12	.00	.00	97.71
1987	M & O	.0467000	2.66	.00	8.58	.00	11.24	1.29	.00	.00	12.53
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.0467000	2.66	.00	8.58	.00	11.24	1.29	.00	.00	12.53
1986	M & O	.0423000	6.93	.00	26.66	.00	33.59	5.04	.00	.00	38.63
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.0423000	6.93	.00	26.66	.00	33.59	5.04	.00	.00	38.63
1985	M & O	.0414000	1.67	.00	6.63	.00	8.30	1.25	.00	.00	9.55
	I & S	.0000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.0414000	1.67	.00	6.63	.00	8.30	1.25	.00	.00	9.55
ALL	M & O		117,057.25	.00	6,565.66	.00	123,622.91	3,113.96	.00	.00	126,736.87
ALL	I & S		23,396.69	.00	1,147.51	.00	24,544.20	.00	.00	.00	24,544.20
ALL	TOTAL		140,453.94	.00	7,713.17	.00	148,167.11	3,113.96	.00	.00	151,281.07

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TAX COLLECTION SYSTEM
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 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
DLQ	M & O		9,117.26	.00	3,523.43	.00	12,640.69	2,807.82	.00	.00	15,448.51
DLQ	I & S		1,736.62	.00	537.02	.00	2,273.64	.00	.00	.00	2,273.64
DLQ	TOTAL		10,853.88	.00	4,060.45	.00	14,914.33	2,807.82	.00	.00	17,722.15
CURR	M & O		107,939.99	.00	3,042.23	.00	110,982.22	306.14	.00	.00	111,288.36
CURR	I & S		21,660.07	.00	610.49	.00	22,270.56	.00	.00	.00	22,270.56
CURR	TOTAL		129,600.06	.00	3,652.72	.00	133,252.78	306.14	.00	.00	133,558.92

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2017	M & O	.134620	24,125.69	.00	677.39	.00	24,803.08	56.82	.00	.00	24,859.90
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.134620	24,125.69	.00	677.39	.00	24,803.08	56.82	.00	.00	24,859.90
2016	M & O	.150000	1,110.38	.00	253.30	.00	1,363.68	252.43	.00	.00	1,616.11
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.150000	1,110.38	.00	253.30	.00	1,363.68	252.43	.00	.00	1,616.11
2015	M & O	.114780	495.93	.00	181.24	.00	677.17	133.76	.00	.00	810.93
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.114780	495.93	.00	181.24	.00	677.17	133.76	.00	.00	810.93
2014	M & O	.134093	154.99	.00	74.86	.00	229.85	45.41	.00	.00	275.26
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.134093	154.99	.00	74.86	.00	229.85	45.41	.00	.00	275.26
2013	M & O	.144093	74.54	.00	44.49	.00	119.03	23.25	.00	.00	142.28
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.144093	74.54	.00	44.49	.00	119.03	23.25	.00	.00	142.28
2012	M & O	.119200	63.98	.00	46.50	.00	110.48	22.11	.00	.00	132.59
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.119200	63.98	.00	46.50	.00	110.48	22.11	.00	.00	132.59
2011	M & O	.111000	29.15	.00	24.64	.00	53.79	10.76	.00	.00	64.55
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.111000	29.15	.00	24.64	.00	53.79	10.76	.00	.00	64.55
2010	M & O	.088900	11.32	.00	11.00	.00	22.32	4.47	.00	.00	26.79
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.088900	11.32	.00	11.00	.00	22.32	4.47	.00	.00	26.79
2009	M & O	.081200	2.02	.00	2.20	.00	4.22	.84	.00	.00	5.06
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.081200	2.02	.00	2.20	.00	4.22	.84	.00	.00	5.06
2008	M & O	.073310	6.12	.00	7.41	.00	13.53	2.71	.00	.00	16.24
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.073310	6.12	.00	7.41	.00	13.53	2.71	.00	.00	16.24
2006	M & O	.064703	.45	.00	.63	.00	1.08	.21	.00	.00	1.29
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.064703	.45	.00	.63	.00	1.08	.21	.00	.00	1.29
2005	M & O	.085540	4.90	.00	7.70	.00	12.60	2.52	.00	.00	15.12
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.085540	4.90	.00	7.70	.00	12.60	2.52	.00	.00	15.12

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2004	M & O	.081100	10.70	.00	12.91	.00	23.61	1.09	.00	.00	24.70
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.081100	10.70	.00	12.91	.00	23.61	1.09	.00	.00	24.70
2003	M & O	.101010	.58	.00	1.04	.00	1.62	.24	.00	.00	1.86
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.101010	.58	.00	1.04	.00	1.62	.24	.00	.00	1.86
2002	M & O	.092600	.31	.00	.60	.00	.91	.14	.00	.00	1.05
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.092600	.31	.00	.60	.00	.91	.14	.00	.00	1.05
1997	M & O	.096130	1.16	.00	2.28	.00	3.44	.33	.00	.00	3.77
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.096130	1.16	.00	2.28	.00	3.44	.33	.00	.00	3.77
1996	M & O	.117290	1.62	.00	4.33	.00	5.95	.90	.00	.00	6.85
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.117290	1.62	.00	4.33	.00	5.95	.90	.00	.00	6.85
1995	M & O	.106050	6.31	.00	17.46	.00	23.77	3.56	.00	.00	27.33
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.106050	6.31	.00	17.46	.00	23.77	3.56	.00	.00	27.33
1993	M & O	.009248	2.90	.00	6.94	.00	9.84	.11	.00	.00	9.95
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.009248	2.90	.00	6.94	.00	9.84	.11	.00	.00	9.95
1987	M & O	.000000	.26	.00	.81	.00	1.07	.12	.00	.00	1.19
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.000000	.26	.00	.81	.00	1.07	.12	.00	.00	1.19
1986	M & O	.000000	.58	.00	2.19	.00	2.77	.41	.00	.00	3.18
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.000000	.58	.00	2.19	.00	2.77	.41	.00	.00	3.18
1985	M & O	.000000	.17	.00	.67	.00	.84	.13	.00	.00	.97
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.000000	.17	.00	.67	.00	.84	.13	.00	.00	.97
ALL	M & O		26,104.06	.00	1,380.59	.00	27,484.65	562.32	.00	.00	28,046.97
ALL	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
ALL	TOTAL		26,104.06	.00	1,380.59	.00	27,484.65	562.32	.00	.00	28,046.97

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TAX COLLECTION SYSTEM
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 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
DLQ	M & O		1,978.37	.00	703.20	.00	2,681.57	505.50	.00	.00	3,187.07
DLQ	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
DLQ	TOTAL		1,978.37	.00	703.20	.00	2,681.57	505.50	.00	.00	3,187.07
CURR	M & O		24,125.69	.00	677.39	.00	24,803.08	56.82	.00	.00	24,859.90
CURR	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
CURR	TOTAL		24,125.69	.00	677.39	.00	24,803.08	56.82	.00	.00	24,859.90

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2017	M & O	.085000	15,101.70	.00	418.62	.00	15,520.32	34.91	.00	.00	15,555.23
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.085000	15,101.70	.00	418.62	.00	15,520.32	34.91	.00	.00	15,555.23
2016	M & O	.098837	720.78	.00	164.21	.00	884.99	163.68	.00	.00	1,048.67
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.098837	720.78	.00	164.21	.00	884.99	163.68	.00	.00	1,048.67
2015	M & O	.074702	318.75	.00	116.55	.00	435.30	85.98	.00	.00	521.28
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.074702	318.75	.00	116.55	.00	435.30	85.98	.00	.00	521.28
2014	M & O	.086982	100.31	.00	48.39	.00	148.70	29.25	.00	.00	177.95
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.086982	100.31	.00	48.39	.00	148.70	29.25	.00	.00	177.95
2013	M & O	.086982	44.74	.00	26.45	.00	71.19	13.76	.00	.00	84.95
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.086982	44.74	.00	26.45	.00	71.19	13.76	.00	.00	84.95
2012	M & O	.071900	36.49	.00	26.51	.00	63.00	12.60	.00	.00	75.60
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.071900	36.49	.00	26.51	.00	63.00	12.60	.00	.00	75.60
2011	M & O	.067000	16.97	.00	14.30	.00	31.27	6.27	.00	.00	37.54
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.067000	16.97	.00	14.30	.00	31.27	6.27	.00	.00	37.54
2010	M & O	.054000	6.28	.00	6.08	.00	12.36	2.48	.00	.00	14.84
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.054000	6.28	.00	6.08	.00	12.36	2.48	.00	.00	14.84
2009	M & O	.049200	1.07	.00	1.17	.00	2.24	.45	.00	.00	2.69
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.049200	1.07	.00	1.17	.00	2.24	.45	.00	.00	2.69
2008	M & O	.044420	3.21	.00	3.88	.00	7.09	1.42	.00	.00	8.51
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.044420	3.21	.00	3.88	.00	7.09	1.42	.00	.00	8.51
2006	M & O	.039167	.27	.00	.39	.00	.66	.13	.00	.00	.79
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.039167	.27	.00	.39	.00	.66	.13	.00	.00	.79
2005	M & O	.051800	2.49	.00	3.90	.00	6.39	1.28	.00	.00	7.67
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.051800	2.49	.00	3.90	.00	6.39	1.28	.00	.00	7.67

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2004	M & O	.055500	6.17	.00	6.87	.00	13.04	.27	.00	.00	13.31
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.055500	6.17	.00	6.87	.00	13.04	.27	.00	.00	13.31
2003	M & O	.067370	.38	.00	.70	.00	1.08	.16	.00	.00	1.24
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.067370	.38	.00	.70	.00	1.08	.16	.00	.00	1.24
2002	M & O	.062050	.22	.00	.42	.00	.64	.10	.00	.00	.74
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.062050	.22	.00	.42	.00	.64	.10	.00	.00	.74
1997	M & O	.058920	.70	.00	1.39	.00	2.09	.20	.00	.00	2.29
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.058920	.70	.00	1.39	.00	2.09	.20	.00	.00	2.29
1996	M & O	.078190	.55	.00	1.44	.00	1.99	.30	.00	.00	2.29
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.078190	.55	.00	1.44	.00	1.99	.30	.00	.00	2.29
1995	M & O	.069450	3.45	.00	9.54	.00	12.99	1.95	.00	.00	14.94
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.069450	3.45	.00	9.54	.00	12.99	1.95	.00	.00	14.94
1993	M & O	.007657	2.40	.00	5.76	.00	8.16	.10	.00	.00	8.26
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.007657	2.40	.00	5.76	.00	8.16	.10	.00	.00	8.26
1987	M & O	.005300	.31	.00	1.01	.00	1.32	.15	.00	.00	1.47
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.005300	.31	.00	1.01	.00	1.32	.15	.00	.00	1.47
1986	M & O	.005000	.81	.00	3.14	.00	3.95	.59	.00	.00	4.54
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.005000	.81	.00	3.14	.00	3.95	.59	.00	.00	4.54
1985	M & O	.006000	.23	.00	.91	.00	1.14	.17	.00	.00	1.31
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.006000	.23	.00	.91	.00	1.14	.17	.00	.00	1.31
ALL	M & O		16,368.28	.00	861.63	.00	17,229.91	356.20	.00	.00	17,586.11
ALL	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
ALL	TOTAL		16,368.28	.00	861.63	.00	17,229.91	356.20	.00	.00	17,586.11

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
DLQ	M & O		1,266.58	.00	443.01	.00	1,709.59	321.29	.00	.00	2,030.88
DLQ	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
DLQ	TOTAL		1,266.58	.00	443.01	.00	1,709.59	321.29	.00	.00	2,030.88
CURR	M & O		15,101.70	.00	418.62	.00	15,520.32	34.91	.00	.00	15,555.23
CURR	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
CURR	TOTAL		15,101.70	.00	418.62	.00	15,520.32	34.91	.00	.00	15,555.23

FISCAL START: 10/01/2017 END: 09/30/2018 JURISDICTION: 0100 BROOKS COUNTY

CURRENT YEAR 537,691,245 1,563,172 539,254,417 00.720885 3,833,082.61 12,659

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2017	3,824,203.29	1,508.85	8,879.32	129,600.06	3,420,055.47	413,027.14	89.22	0.00
2016	212,948.94	1,434.65	7,772.89	5,512.04	22,641.34	198,080.49	10.26	0.00
2015	177,647.75	.00	167.38	3,233.55	9,771.48	167,708.89	5.51	0.00
2014	101,658.07	.00	130.07	768.28	4,613.10	96,914.90	4.54	22.58
2013	101,191.06	.00	27.01	412.66	2,860.47	98,303.58	2.83	27.01
2012	53,092.36	.00	26.14	412.95	1,382.08	51,684.14	2.60	26.14
2011	42,945.43	.00	31.66	188.23	945.34	41,968.41	2.20	31.68
2010	31,959.18	.00	24.88	71.73	708.95	31,225.35	2.22	24.88
2009	24,312.56	.00	21.16	11.88	240.22	24,051.18	.99	21.16
2008	16,464.37	.00	18.55	36.00	418.06	16,027.76	2.54	18.55
2007	14,085.38	.00	87.19	0.00	136.67	13,861.52	.98	17.55
2006	14,110.67	.00	107.98	2.55	108.61	13,894.08	.78	44.05
2005	15,177.01	.00	154.41	28.40	76.29	14,946.31	.51	55.32
2004	13,825.54	.00	158.53	67.17	112.42	13,554.59	.82	56.80
2003	11,646.38	.00	166.96	3.06	41.76	13,453.58	.31	59.82
2002	11,646.38	.00	178.86	1.66	41.11	11,426.42	.36	74.83
2001	18,416.15	.00	235.99	0.00	51.28	18,128.88	.28	98.74
2000	14,731.58	.00	99.89	0.00	0.00	14,631.69	.42	99.89
1999	15,642.97	.00	99.69	0.00	65.53	15,477.75	.42	99.69
1998	14,167.01	.00	94.35	0.00	0.00	14,073.66	.20	94.35
1997	15,083.32	.00	94.35	7.33	29.41	14,959.56	.20	94.35
1996	143,046.26	.00	1,099.90	96.39	326.61	141,619.75	.23	1,099.90
****	4,890,017.58	74.20	13,627.25	140,453.94	3,464,626.20	1,439,018.63		2,067.29

FISCAL START: 10/01/2017 END: 09/30/2018 JURISDICTION: 0101 BROOKS COUNTY RD AND BRIDGE

CERT PAYABLE VALUE 537,688,047 ADJUSTMENTS 1,563,172 ADJ TAX VALUE 539,251,219 TAX RATE 00.134620 TAX LEVY 714,600.51 PAID ACCTS 12,657

YEAR TAXES DUE MONTH ADJ ADJUSTMENT YTD LEVY PAID PAID YTD BALANCE COLL % YTD UNCOLL

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2017	712,930.70	281.79	1,669.81	24,125.69	637,766.36	76,834.15	89.25	0.00
2016	42,569.73	289.31-	1,567.47	1,110.38	4,536.17	39,601.03	10.28	0.00
2015	27,267.22	.00	25.61-	495.93	1,497.02	25,744.59	5.50	0.00
2014	20,308.86	.00	26.24-	154.99	928.67	19,353.95	4.58	4.56-
2013	18,232.47	.00	4.89-	74.54	516.95	17,710.63	2.84	4.89-
2012	8,262.92	.00	4.05-	63.98	214.63	8,044.24	2.60	4.05-
2011	6,693.92	.00	4.91-	29.15	148.60	6,540.41	2.22	4.91-
2010	5,077.74	.00	3.93-	11.32	112.96	4,960.85	2.23	3.93-
2009	4,110.29	.00	3.59-	2.02	40.80	4,065.90	.99	3.59-
2008	2,794.93	.00	3.15-	6.12	71.02	2,720.76	2.54	3.15-
2007	2,429.76	.00	15.05-	0.00	23.57	2,391.14	.98	3.03-
2006	2,062.07	.00	18.63-	0.45	18.76	2,024.68	.92	7.60-
2005	2,601.72	.00	25.26-	4.90	13.17	2,561.91	.51	9.54-
2004	2,203.32	.00	26.64-	0.31	7.75	2,153.67	.36	14.10-
2003	2,574.89	.00	31.46-	10.70	17.92	2,160.14	.82	9.05-
2002	2,195.12	.00	33.70-	0.58	7.87	2,535.56	.31	11.27-
2001	5,268.68	.00	41.98-	0.00	9.12	5,217.58	.17	17.56-
2000	2,482.14	.00	16.91-	0.00	0.00	2,465.23	.58	16.91-
1999	2,400.31	.00	13.40-	0.00	13.86	2,373.05	.58	16.91-
1998	2,505.46	.00	14.73-	1.16	4.60	2,488.77	.20	16.69-
1997	2,354.42	.00	14.73-	1.16	4.60	2,335.09	.20	14.73-
1996	15,034.04	.00	111.81-	11.84	39.70	14,882.53	.27	111.81-
****	892,360.71	7.52-	2,794.65	26,104.06	645,989.50	249,165.86		274.77-

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 02/01/2018 TO 02/28/2018

INCLUDES AG ROLLBACK

FISCAL START: 10/01/2017 EMD: 09/30/2018 JURISDICTION: 0104 BROOKS COUNTY FM FC

CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
-----	-----	-----	-----	-----	-----
CURRENT YEAR	535,325,978	1,568,462	536,894,440	00.085000	449,102.28
					12,682

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
-----	-----	-----	-----	-----	-----	-----	-----	-----
2017	448,048.94	182.99	1,053.34	15,101.70	401,418.23	47,684.05	89.38	0.00
2016	27,461.28	190.63-	1,035.79	720.78	2,928.79	25,568.28	10.28	0.00
2015	17,234.71	.00	14.43-	318.75	958.51	16,261.77	5.57	0.00
2014	12,844.30	.00	14.41-	100.31	583.95	12,245.94	4.55	2.95-
2013	10,749.68	.00	2.95-	44.74	300.87	10,445.86	2.80	2.95-
2012	4,787.55	.00	2.44-	36.49	120.66	4,664.45	2.52	2.44-
2011	3,865.65	.00	2.96-	16.97	83.41	3,779.28	2.16	2.96-
2010	2,958.70	.00	2.39-	6.28	61.50	2,894.81	2.08	2.39-
2009	2,390.33	.00	2.18-	1.07	21.60	2,366.55	.90	2.18-
2008	1,591.35	.00	1.91-	3.21	38.73	1,550.71	2.44	1.91-
2007	1,387.15	.00	7.84-	0.00	13.03	1,366.28	.94	1.84-
2006	1,169.98	.00	10.10-	0.27	9.73	1,150.15	.84	4.60-
2005	1,519.01	.00	14.58-	2.49	5.98	1,498.45	.40	5.78-
2004	1,440.30	.00	15.62-	6.17	9.44	1,415.24	.66	6.19-
2003	1,641.00	.00	18.97-	0.38	3.22	1,618.81	.20	7.52-
2002	1,396.09	.00	20.73-	0.22	3.34	1,372.02	.24	9.45-
2001	2,484.24	.00	30.15-	0.00	4.43	2,449.66	.18	13.75-
2000	1,660.43	.00	11.73-	0.00	0.00	1,648.70	.29	17.52-
1999	2,593.92	.00	17.52-	0.00	7.55	2,568.85	.21	9.95-
1998	1,417.56	.00	9.95-	0.00	0.00	1,407.61	.21	9.03-
1997	1,366.59	.00	9.03-	0.70	2.82	1,354.74	.25	9.03-
1996	12,744.64	.00	93.31-	7.75	31.70	12,619.63	.25	93.31-
****	562,753.40	7.64-	1,785.93	16,368.28	406,607.49	157,931.84		208.45-

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL OFFICIAL
JUSTICE OF THE PEACE MONTHLY REPORT
FEBRUARY 2018

_____ JUSTICE OF THE PEACE: ADELA QUINTANILLA
COUNTY: BROOKS

_____ PRECINCT: 1 PLACE: 1-2

_____ COURT CLERK: CLAUDIA MORALES
ADDRESS OF COURT: 408 W. TRAVIS ST, STE. 108
FALFURRIAS, TEXAS 78355

THE ATTACHED REPORT IS A TRUE AND ACCURATE REFLECTION OF THE
RECORDS OF THIS COURT.

PREPARED BY: CLAUDIA MORALES

DATE: MARCH 2, 2018

PHONE; 361-667-3301

FAX: 512-895-9683

OFFICIAL JUSTICE OF THE PEACE REPORT

CRIMINAL CASES

CIVIL CASES

Brooks County Traffic & Non Traffic

New Cases Filed: 96

TX HWY PATROL 27
TX C.V.E 0
CONSTABLE DEPT. 0
SHERIFF'S OFFICE 66
PARKS & WILDLIFE 0

SMALL CLAIMS 3
FORCE ENTRY DETAINER 0
EVICCTIONS 0

Dispositions Prior To Trial: 87

License Suspension Hearings Held: 0

No. Of Complains to see Judge: 2

Peace Bond Hearings Held: 0

Bond Conditions: 1

Deposit Forfeited 0

Felony Complaints: 0

Fined (Before Trial only): 0

Arrest Warrants Issued: 1

Cases Dismissed: 1

Class C. Misdemeanors only: 0

Dispositions At Trial: 0

Felonies and Class A and B Misdem: 17

Trial by Judge- Guilty
- Not Guilty 0

Emergency Mental Health Hearings Held: 0

Dismissed At Trial: 0

Magistrations: 17

After Driver Safety Course: 3

Inquest Conducted: 0

After Deferred Disposition: 1

Juvenile Activity: 0

After Proof of Financial Resp: 2

Total Revenue Collected \$21,821.68

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL
OFFICIAL, JUSTICE OF THE PEACE MONTHLY REPORT

CHECK IF NEW
JUDGE/CLERK
OR PRECINCT

_____ JUSTICE OF THE PEACE: ORALIA V. MORALES
COUNTY BROOKS

_____ PRECINCT: 2 PLACE:3/4

_____ COURT CLERK: JANIE SANCHEZ
ADDRESS OF COURT: 408 W TRAVIS
CITY: FALFURRIAS

THE ATTACHED REPORT IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS
COURT.

PREPARED BY: JANIE SANCHEZ

DATE: February, 2018

PHONE: 361-667-3302 EXT 201/108

FAX: 512-895-9683

OFFICIAL JUSTICE OF THE PEACE REPORT

CIVIL CASES

SMALL CLAIMS:

FORCIBLE ENTRY DETAINER:

EVICCTIONS: 0

LAWSUITS:

CRIMINAL CASES

COURTS HELD: 1 DOCKET: 123

TRIAL BY JUDGE:

GUILTY:

NOT GUILTY:

DISMISSED AT TRIAL:

DISMISSED AFTER DRIVER SAFETY COURSE: 3

DISMISSED AFTER DEFERRED DISPOSITION: 11

DISMISSED AFTER PROOF OF FINANCIAL RESP: 2

CASES APPEALED:

JUVENILE ACTIVITY: 0

PEACE BOND HEARINGS HELD: 0

MAGISTRATIONS: 7

BAIL BOND CONDITIONS: 1

INQUEST CONDUCTED: 1

ARREST WARRANTS ISSUED:

EMERGENCY MENTAL HEALTH HEARINGS HELD:

EMERGENCY PROTECTIVE ORDERS:

TOTAL REVENUE COLLECTED: \$ 141,188.80

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL
OFFICIAL, JUSTICE OF THE PEACE MONTHLY REPORT
FEBRUARY 2018

Check if new
Judge/ Clerk
or Precinct:

JUSTICE OF THE PEACE: SYLVIA C. DONNELLY
COUNTY: BROOKS

PRECINCT: 3 PLACE: 1

COURT CLERK: JULIE TREVINO
ADDRESS OF COURT: 408 W. TRAVIS ST, STE. 108
CITY: FALFURRIAS, TEXAS 78355

THE ATTACHED REPORT IS A TRUE AND ACCURATE REFLECTION OF THE
RECORDS OF THIS COURT.

PREPARED BY: JULIE TREVINO

DATE: MARCH 1, 2018

PHONE; 361-667-3303
IN HOUSE EXT. 200 / 105

FAX: 512-895-9683

OFFICIAL JUSTICE OF THE PEACE REPORT

CRIMINAL CASES

CIVIL CASES

Brooks County Traffic & Non Traffic

New Cases Filed:

TX HWY PATROL 189

TX C.V.E 87

CONSTABLE DEPT. 2

SHERIFF'S OFFICE 123

PARKS & WILDLIFE 1

Small Claims 0

Force Entry Detainer 0

EVICCTIONS 1

Dispositions Prior To Trial: 253

License Suspension Hearings Held: 0

No. Of Complains to see Judge: 0

Peace Bond Hearings Held: 0

Deposit Forfeited 0

Felony Complaints: 0

Fined (Before Trial only):

Arrest Warrants Issued: 0

Cases Dismissed: 0

Class C. Misdemeanors only:

Dispositions At Trial: 0

Felonies and Class A and B Misdem:

Trial by Judge- Guilty
 - Not Guilty 0

Emergency Mental Health Hearings Held: 0

Dismissed At Trial: 0

Magistration: 15

Dismissed: 0

Juvenile Activity: 0

After Driver Safety Course: 12

Inquest Conducted: 0

After Deferred Disposition: 7

After Proof of Financial Resp: 0

Total Revenue Collected \$ 84,198.19

End Of Period Maintenance

CashbookBrooks JP3 Cashbook
 Code
 Start 02/01/2018 10:34:01 AM
 Date
 End Date 02/28/2018 05:58:08 PM

Comments
 END OF THE MONTH FOR
 FEBRUARY 2018

Disbursements

Account	Payee Name	Disbursed Amount
Arrest Fee 12-4-0005-4600	Brooks County Treasurer	490.00
Arrest Fee State 87-4-0000-4601	Brooks County Treasurer	1098.90
Consolidated Crt Cost 87-4-0000-4604	Brooks County Treasurer	12778.01
Court House Security 15-4-0000-4334	Brooks County Treasurer	932.90
Delinquent Collections 38-4-0000-4351	Brooks County Treasurer	934.10
Driver Safety Course 12-4-0005-4334	Brooks County Treasurer	180.00
Electronic Filing/State 87-4-0000-4635	Brooks County Treasurer	10.00
Failure to Appear Omni 87-4-0000-4617	Brooks County Treasurer	540.00
FILING FEE 12-4-0005-4050	Brooks County Treasurer	25.00
Fines/General Fund 12-4-0005-4334	Brooks County Treasurer	51566.71
Indigent Defense 87-4-0000-4628	Brooks County Treasurer	644.00
Indigent Legal Srv Fee 87-4-0000-4607	Brooks County Treasurer	6.00
Interest Earned 12-4-0005-4860	Brooks County Treasurer	17.42
Jst Crt Bldg Security fee 15-4-0000-4308	Brooks County Treasurer	348.00
Judicial Crt Pers Train 87-4-0000-4608	Brooks County Treasurer	5.00
Judicial Support Fee 87-4-0000-4625	Brooks County Treasurer	1902.00
Jury Reimbursement 87-4-0000-4626	Brooks County Treasurer	1288.00
Justice Court Tech 29-4-0000-4345	Brooks County Treasurer	1284.00
Moving Violation 87-4-0000-4633	Brooks County Treasurer	22.30
Subtitle C/St Traf fine 87-4-0000-4616	Brooks County Treasurer	6808.10
Texas Parks and Wildlife	Parks & Wildlife	777.75
Time Pymt Fee 87-4-0000-4612	Brooks County Treasurer	1225.00
Traffic Fees 87-4-0000-4613	Brooks County Treasurer	681.00
Truancy Prevention fee 87-4-0000-4634	Brooks County Treasurer	634.00
Disbursed Total		84198.19

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL
OFFICIAL, JUSTICE OF THE PEACE MONTHLY REPORT

Check if new
Judge/ Clerk
or Precinct:

JUSTICE OF THE PEACE: ROLANDO GARZA
COUNTY: BROOKS

PRECINCT: 4 PLACE: 8/9

COURT CLERK: MELISSA CISNEROS
ADDRESS OF COURT: 408 W TRAVIS ST.
CITY: FALFURRIAS, TEXAS 78355

THE ATTACHED REPORT IS A TRUE AND ACCURATE REFLECTION OF THE
RECORDS OF THIS COURT.

PREPARED BY: MELISSA CISNEROS

DATE: March 5, 2018

PHONE: 361-325-4901 ext: 203

FAX: 512-895-9683

**OFFICIAL JUSTICE OF THE PEACE REPORT
For the month ending February, 2018**

CRIMINAL CASES

CIVIL CASES

Brooks County Traffic, Non Traffic, Small Claims, Force Entry Detainer & Evictions

Misdemeanor Suits

New Cases Filed: 83 (DPS – 2/ SHERIFF – 78 /CONSTABLE - 3)

Dispositioned: 70

Dispositions Prior To Trial: 0

No. of Complains to see Judge: 9

Deposit Forfeited: 0

Fined (Before Trial only):0

Cases Dismissed: 8

Dispositions at Trial: 0

Trial by Judge- Guilty:
 - Not Guilty: 0

Dismissed at Trial: 0

After Driver Safety Course: 0

After Deferred Disposition: 8

After Proof of Financial Resp.: 4

Community Service: 1

Cases Appealed: 0

Juvenile Activity: 1

Parent Contributing to Non-Attendance: 1

Jury Trial: 0

License Suspension Hearings Held: 0

Occupational Driver License Hearing: 0

Peace Bond Hearings Held: 0

Magistrations: 27

Inquest Conducted: 0

Felony Complaints: 0

Arrest Warrants Issued: 3

Class C. Misdemeanors only: 0

Felonies and Class A and B Misdem.: 0

Emergency Mental Health Hearings Held: 0

Small Claims: 0

Evictions: 0

Show Cause Hearings: 0

Pre-Trial/ Bench Trial w/County Attorney: 0

Total Revenue Collected \$18,525.94

Ed Rachal Memorial Library

203 Calixtro Mora Ave

Falfurrias, Texas 78355

(361) 325-2144

Feb .05,2018

Monthly Report for the month of February 2018

Books Checked Out Total _____	110
Book X Change Total _____	90
Computer Use Total _____	210
Wifi Use _____	28
Visiting Library _____	371
Ref . Department ,Books , Etc. _____	5
Voting At the Library for two weeks early voting _____	1614
Cpies and Fines _____	225.50

IN THE MATTER OF AMENDING THE BUDGET THROUGH A LINE ITEM TRANSFER
FOR BROOKS COUNTY

FY 2017-2018

ON THIS 23rd DAY OF March 2018, AT A COMMISSIONERS' COURT MEETING THE
FOLLOWING MEMBERS BEING PRESENT:

IMELDA BARRERA	COUNTY JUDGE
GLORIA GARZA	COMMISSIONER, PCT. #1
VINCE VARGAS	COMMISSIONER, PCT. #2
ARMANDO OLIVAREZ	COMMISSIONER, PCT. #3
JOSE A. "TONY" MARTINEZ	COMMISSIONER, PCT. #4

NOW THEREFORE, BE IT RESOLVED UPON MOTION OF
COMMISSIONER Olivarez SECONDED BY COMMISSIONER Martinez AND DULY
CARRIED BY THE FOLLOWING VOTES:

AYES:

NAYES:

THE FOLLOWING ADJUSTMENTS(S) TO SAID BUDGET ARE HEREBY AUTHORIZED:

COMMISSIONERS' COURT MEETING March 23, 2018

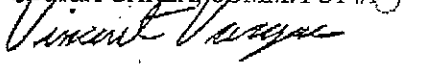
ROAD & BRIDGE FUND


(ADJUSTMENT)
LINE ITEM TRANSFER

DEPARTMENT	FROM	TO	INCREASE/ DECREASE
5-013-0000-5826 ROAD REPAIRS MAINT	\$ 100,000.00	\$ 98,500.00	- \$ 1,500.00
5-013-0000-5720 UTILITIES-WATER	\$ 500.00	\$ 2,000.00	+ \$ 1,500.00
NET CHANGE TO BUDGET			.00

IMELDA BARRERA, COUNTY JUDGE


GLORIA GARZA, COMM. PCT #1


VINCE VARGAS, COMM. PCT#2


ARMANDO OLIVAREZ, COMM. PCT #3


JOSE A. "TONY" MARTINEZ, COMM. PCT #4

IN THE MATTER OF AMENDING THE BUDGET THROUGH A LINE ITEM TRANSFER
FOR BROOKS COUNTY

FY 2017-2018

ON THIS 23rd DAY OF March, 2018, AT A COMMISSIONERS' COURT MEETING THE
FOLLOWING MEMBERS BEING PRESENT:

IMELDA BARRERA	COUNTY JUDGE
GLORIA GARZA	COMMISSIONER, PCT. #1
VINCE VARGAS	COMMISSIONER, PCT. #2
ARMANDO OLIVAREZ	COMMISSIONER, PCT. #3
JOSE A. "TONY" MARTINEZ	COMMISSIONER, PCT. #4

NOW THEREFORE, BE IT RESOLVED UPON MOTION OF
COMMISSIONER Martinez SECONDED BY COMMISSIONER Vargas AND DULY
CARRIED BY THE FOLLOWING VOTES:

AYES:

NAYES:

THE FOLLOWING ADJUSTMENTS(S) TO SAID BUDGET ARE HEREBY AUTHORIZED:

COMMISSIONERS' COURT MEETING March 23 2018

GENERAL FUND

(ADJUSTMENT)

LINE ITEM TRANSFER

<u>DEPARTMENT</u>	<u>FROM</u>	<u>TO</u>	<u>INCREASE/ DECREASE</u>
5-012-0401-8107 TEMPORARY	\$ 3,000.00	\$ 2,696.63	- \$ 303.37
5-012-0401-8201 SOCIAL SECURITY	\$.00	\$ 202.73	+\$ 202.73
5-012-0401-8203 RETIREMENT	\$.00	\$ 51.41	+\$ 51.41
5-012-0401-8206 TCDRS-GTL	\$.00	\$ 17.76	+\$ 17.76
5-012-0401-8204 WORKERS COMPENSATION	\$.00	\$ 10.00	+\$ 10.00
5-012-0401-8205 UNEMPLOYMENT INSURANCE	\$.00	\$ 21.47	+\$ 21.47
NET CHANGE TO BUDGET			.00

IMELDA BARRERA, COUNTY JUDGE

Gloria Garza
GLORIA GARZA, COMM. PCT #1

Vince Vargas
VINCE VARGAS, COMM. PCT #2

Armando Olivarez
ARMANDO OLIVAREZ, COMM. PCT #3

Jose A. "Tony" Martinez
JOSE A. "TONY" MARTINEZ, COMM. PCT #4

IN THE MATTER OF AMENDING THE BUDGET THROUGH A LINE ITEM TRANSFER
FOR BROOKS COUNTY

FY 2017-2018

ON THIS 23rd DAY OF March, 2018, AT A COMMISSIONERS' COURT MEETING THE
FOLLOWING MEMBERS BEING PRESENT:

IMELDA BARRERA	COUNTY JUDGE
GLORIA GARZA	COMMISSIONER, PCT. #1
VINCE VARGAS	COMMISSIONER, PCT. #2
ARMANDO OLIVAREZ	COMMISSIONER, PCT. #3
JOSE A. "TONY" MARTINEZ	COMMISSIONER, PCT. #4

NOW THEREFORE, BE IT RESOLVED UPON MOTION OF
COMMISSIONER Martinez SECONDED BY COMMISSIONER Olivarez AND DULY
CARRIED BY THE FOLLOWING VOTES:

AYES:

NAYES:

THE FOLLOWING ADJUSTMENTS(S) TO SAID BUDGET ARE HEREBY AUTHORIZED:

COMMISSIONERS' COURT MEETING March 23, 2018

GENERAL FUND

(ADJUSTMENT)

LINE ITEM TRANSFER

<u>DEPARTMENT</u>	<u>FROM</u>	<u>TO</u>	<u>INCREASE/ DECREASE</u>
5-012-0560-8129 OVERTIME	\$ 5,000.00	\$ 2,500.00	- \$ 2,500.00
5-012-0562-8129 OVERTIME	\$ 5,000.00	\$ 7,500.00	+ \$ 2,500.00
NET CHANGE TO BUDGET			.00

IMELDA BARRERA, COUNTY JUDGE

Armando Olivarez
ARMANDO OLIVAREZ, COMM. PCT #3

Gloria Garza
GLORIA GARZA, COMM. PCT #1

Jose A. "Tony" Martinez
JOSE A. "TONY" MARTINEZ, COMM. PCT #4

Vince Vargas
VINCE VARGAS, COMM. PCT#2

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

March 9, 2018

Line Item 18

Honorable Imelda Barrera
Brooks County Judge
P.O. Box 515
Falfurrias, Texas 78355

RECEIVED
MAR 13 2018
BROOKS COUNTY JUDGE'S OFFICE

**RE: Offer to purchase tax sale property
Suit No. 09-05-01835-TX; Brooks County Independent School District, City of Falfurrias and Brooks County vs. Paula L De Martinez and Manuel Martinez, Jr. ACCT. NO. 03950000600700; Lots 7, 8, 9, 10 and 11, Block 6, Juan B. Ramirez Subdivision, an addition to the Town of Falfurrias, Brooks County, Texas, according to the map or plat thereof, recorded in Volume 'A', Page 43, Map Records of Brooks County, Texas.**

Dear Judge Barrera:

An offer has been made by Falfurrias Fire Department, PO Box 302, Falfurrias, Texas 78355 in the amount of \$10.00 for the purchase of a tax sale property owned in trust by the Brooks County taxing authorities as a result of the property's failure to sell at tax sale on the courthouse steps for the entire amount of delinquent taxes and costs owed.

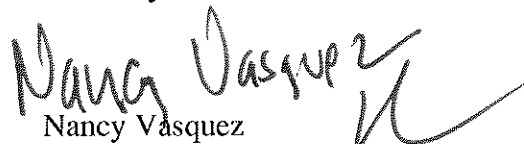
An analysis showing the amount of money each taxing entity would receive if the offer is accepted is attached, as is a copy of Falfurrias Fire Department's written offer. In order for the property to be sold for less than the entire amount of taxes and costs owed, the formal approval of the county is required under Property Tax Code Section §34.05.

Brooks County rejected a previous bid submitted by Ruben Ramirez, on behalf of Falfurrias Fire Department in the amount of \$5,000.00 on October 10, 2017. On February 27, 2018, the Brooks County Independent School District considered and approved this new bid from Falfurrias Fire Department. On March 7, 2018, the City of Falfurrias considered and approved this new bid from Falfurrias Fire Department.

Please place this as an action item on the agenda of the County Commissioner's meeting to be held on Tuesday, March 13, 2018. A suggested wording of this item is as follows: "Consideration and approval of offer to purchase tax sale property."

Should you have any questions, please do not hesitate to call me.

Sincerely,


Nancy Vasquez
Attorney at Law

NV/djm

Enclosure (offer, bid analysis and resolution authorizing resale)

cc: Urbino "Benny" Martinez
Tax Assessor-Collector, Brooks County
PO Box 558
Falfurrias, TX 78355

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
500 NORTH SHORELINE BLVD., SUITE 1111
CORPUS CHRISTI, TEXAS 78401

(361) 888-6898
FAX (361) 888-4405

Tax Resale Property Offer Form

The property is being sold for taxes, and all sales are made subject to a right to redeem within the time and manner provided by law. Purchasers do have a legal right to possession of the property during the redemption period. Successful Purchasers will receive a Tax Resale Deed, which is without warranty. It is the bidder's responsibility to do their own title examination and satisfy themselves as to the condition of the title before submitting an offer. It is also the bidder's responsibility to satisfy themselves concerning the location and condition of the property on the ground before submitting an offer.

All offers must be submitted on this form, to the law office of Linebarger Goggan Blair & Sampson, LLP at 500 North Shoreline Blvd., Suite 1111, Corpus Christi, Texas 78401. All offers will be subject to approval by the taxing entities that have an interest in the subject property. The bidders should be prepared to wait at least 90 days for approval. Upon approval, the successful bidder is required to pay the entire amount of the offer within 10 days to the Linebarger firm at the address shown above. If more than one offer is received for a particular property, the law firm may schedule a second auction among those parties who have submitted written offers.

The Law Firm or the Taxing Entities will not supply or pay for any closing costs, including, but not limited to:
Owner Financing, Title Policy, Abstract of Title, Survey, Appraisal, Termite Certificate

I understand that the property is being sold in "as is" condition without Warranty. I further understand that I may be subject to penalty provisions of applicable Texas Law for failure to submit payment in accordance with the amount of bid.

Subject to the terms and conditions stated herein, I submit the following offer on the property described below:

Amount of Offer: \$10.00

Suit Number: 09-05-D1835-TX Line #: 23

Tax Account No.: 03950-0006-007-00

Legal Description: Lts 7, 8, 9, 10 & 11, B1K6
Juan B. Ramirez Subdivision

Submitted by: Falfurrias File Dept.

Address: P.O. Box 302 Falfurrias,
TX 78255

Telephone Number(s): (361) 325-2422

Signature: [Handwritten Signature]

Date Submitted: 1-29-18

(Please print all information clearly)

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

ANALYSIS OF BID RECEIVED FOR TAX RESALE PROPERTY

Suit No. 09-05-01835-TX; Brooks County Independent School District, City of Falfurrias and Brooks County vs. Paula L De Martinez and Manuel Martinez, Jr.

Legal Description: ACCT. NO. 03950000600700; Lots 7, 8, 9, 10 and 11, Block 6, Juan B. Ramirez Subdivision, an addition to the Town of Falfurrias, Brooks County, Texas, according to the map or plat thereof, recorded in Volume 'A', Page 43, Map Records of Brooks County, Texas.

Brooks County Appraisal District shows lot size as: 50' x 140'

Bidder: Falfurrias Fire Department, PO Box 302, Falfurrias, Texas 78355

Date of Sale:	April 5, 2016
Amount Due All Entities:	\$7,950.10
Amount of Bid:	\$10.00
Cost of Sale:	\$1,198.00
Current Value:	\$8,750.00
% of Total Due:	0.11 %
% of Current Value:	0.11 %

Entity Name	Amount Due Each Entity	Amount You Will Receive
Brooks County ISD	\$4,302.06	\$0.00
City of Falfurrias	\$1,296.21	\$0.00
Brooks County	\$2,351.83	\$0.00

Property located at Henry St./S. Hwy. 281/St. Mary's St., Falfurrias, Brooks County, Texas

RESOLUTION AUTHORIZING TAX RESALE

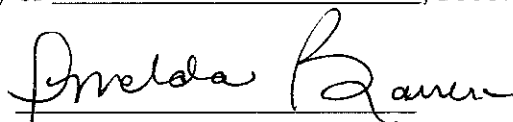
WHEREAS, by Sheriff's Sale conducted on April 5, 2016, the property described below was struck-off to the Brooks County, Trustee, pursuant to a delinquent tax foreclosure decree of the 79th Judicial District Court, Brooks County, Texas, and

WHEREAS, the sum of \$10.00 has been tendered by Falfurrias Fire Department, PO Box 302, Falfurrias, Texas 78355, for the purchase of said property pursuant to Section §34.05, Texas Tax Code Ann. (Vernon, 1982), and

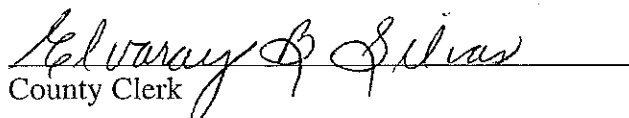
NOW, THEREFORE, BE IT RESOLVED by the Commissioners Court of Brooks County that its County Judge, Imelda Barrera, be and she is hereby authorized to execute a tax resale deed on behalf of the county conveying to Falfurrias Fire Department all of the right, title, and interest of the county, and all other taxing units interested in the tax foreclosure judgment in the following described real property located in Brooks County, Texas

ACCT. NO. 03950000600700; Lots 7, 8, 9, 10 and 11, Block 6, Juan B. Ramirez Subdivision, an addition to the Town of Falfurrias, Brooks County, Texas, according to the map or plat thereof, recorded in Volume 'A', Page 43, Map Records of Brooks County, Texas.

PASSED AND APPROVED this 23rd day of MARCH, 2018.


Imelda Barrera, County Judge

ATTEST:


County Clerk

Suit No. 09-05-01835-TX; Brooks County Independent School District, City of Falfurrias and Brooks County vs. Paula L De Martinez and Manuel Martinez, Jr.

Suit # 09-05-01835-TX

Paula L. Martinez



LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

March 9, 2018

RECEIVED

MAR 13 2018

BROOKS COUNTY JUDGE'S OFFICE

Honorable Imelda Barrera
Brooks County Judge
P.O. Box 515
Falfurrias, Texas 78355

**RE: Offer to purchase tax sale property
Suit No. 06-05-01690-TX; Brooks County, City of Falfurrias and Brooks
County Independent School District vs. Brunilda G. Hernandez
ACCT. NO. 01300000F01100; Lot 11, Block 'F', Rachal's Addition, Town of
Falfurrias, Brooks County, Texas, according to the map or plat thereof,
recorded in Volume 1, Page 39, Map Records of Brooks County, Texas.**

Dear Judge Barrera:

An offer has been made by Sylvia Castillo, 108 W. 16th St., Falfurrias, TX 78355 in the amount of \$1,500.00 for the purchase of a tax sale property owned in trust by the Brooks County taxing authorities as a result of the property's failure to sell at tax sale on the courthouse steps for the entire amount of delinquent taxes and costs owed.

An analysis showing the amount of money each taxing entity would receive if the offer is accepted is attached, as is a copy of Sylvia Castillo's written offer. In order for the property to be sold for less than the entire amount of taxes and costs owed, the formal approval of the county is required under Property Tax Code Section §34.05.

Brooks County considered and approved a prior bid from the same bidder in the amount of \$500.00 on October 10, 2017; however, we had an additional bidder, which resulted in a bid off. Ms. Castillo was the winning bidder. On February 27, 2018, the Brooks County Independent School District considered and approved the bid from Sylvia Castillo. On March 7, 2018, the City of Falfurrias considered and approved the bid from Sylvia Castillo.

Please place this as an action item on the agenda of the County Commissioner's meeting to be held on Tuesday, March 13, 2018. A suggested wording of this item is as follows: "Consideration and approval of offer to purchase tax sale property."

Should you have any questions, please do not hesitate to call me.

Sincerely,

Nancy Vasquez
Nancy Vasquez
Attorney at Law

NV/djm

Enclosure (offer, bid analysis and resolution authorizing resale)

cc: Urbino "Benny" Martinez
Tax Assessor-Collector, Brooks County
PO Box 558
Falfurrias, TX 78355

Aug. 10. 2016 11:52AM

No. 0821 P. 2

Bid off over phone
11/27/17
against amelia carrillo

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
Attorneys At Law
500 NORTH SHORELINE, SUITE 1111
CORPUS CHRISTI, TEXAS 78471
(361) 888-6898
FAX (361) 888-4405

Won
Bid at
\$1,500.⁰⁰
LM

Resale Bid Form

The property is being sold for taxes, and all sales are made subject to a right to redeem within the time and manner provided by law. Purchasers do have a legal right to possession of the property during the redemption period. Purchasers will receive a Tax Resale Deed, which is without warranty. The Firm will not give out information on the title to the property other than the existence of post judgment taxes and municipal liens. It is the bidder's responsibility to do their own title examination and satisfy themselves as to the condition of the title before submitting a bid. It is also the bidder's responsibility to satisfy themselves concerning the location of the property on the ground before submitting a bid.

If a second bid is received any time before all interested tax jurisdictions have approved a previous bid the firm will contact all of the bidders so that an auction can be held at a time that is mutually convenient. However if a bid is received for the full amount of taxes, costs and liens due on the property, that bid may be accepted by the taxing entities without further consideration of any lesser bids.

All bids must be submitted, on this form, to the law office of Linebarger Goggan Blair & Sampson, LLP at 500 North Shoreline, Suite 1111, Corpus Christi Texas 78471. All bids will be subject to approval by the taxing entities that have an interest in the subject property. The bidders should be prepared to wait at least 60 to 90 days for approval. Upon approval, the successful bidder is required to pay the entire amount of the bid within 10 working days to the Linebarger Goggan firm at the address shown above.

The Law Firm or the Taxing Entities will not supply or pay for any closing costs, including, but not limited to: Owner Financing, Title Policy, Abstract of Title, Survey, Appraisal, Termite Certificate

I understand that the property is being sold in "as is" condition without Warranty. I further understand that I may be subject to penalty provisions of applicable Texas Law for failure to submit payment in accordance with the amount bid.

Subject to the terms and conditions stated herein, I submit the following bid on the property described below.

Amount of Bid: \$500 - see above \$1,500⁰⁰

Suit Number: 06-05-01690-TX

Tax Account No.: 01300-000F-011-00

Legal Description: Lot 11, Block F, Rachel's Addition, Town of Falfurrias, Brooks County, TX according to the map or plat thereof recorded in Volume 1, Page 39, map Records of Brooks County, TX

Bidder's Name(s): Sylvia Castillo

Address: 108 W. 16th St.

Falfurrias, TX 78355

Telephone Number(s): 361-453-6416

Signature: Sylvia Castillo Date: 8-9-14

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law

500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

ANALYSIS OF BID RECEIVED FOR TAX RESALE PROPERTY

Suit No. 06-05-01690-TX; Brooks County, City of Falfurrias and Brooks County Independent School District vs. Brunilda G. Hernandez

Legal Description: ACCT. NO. 01300000F01100; Lot 11, Block 'F', Rachal's Addition, Town of Falfurrias, Brooks County, Texas, according to the map or plat thereof, recorded in Volume 1, Page 39, Map Records of Brooks County, Texas.

Bidder: Sylvia Castillo, 108 W. 16th St., Falfurrias, TX 78355

Date of Sale:	April 5, 2016
Amount Due All Entities:	\$28,689.46
Amount of Bid:	\$1,500.00
Cost of Sale:	\$1,245.00
Current Value:	\$2,750.00
% of Total Due:	5.01 %
% of Current Value:	54.55 %

Entity	Amount Due	Amount You
Name	Each Entity	Will Receive
Brooks County	\$11,172.33	\$99.30
City of Falfurrias	\$5,156.32	\$45.83
Brooks County ISD	\$12,360.81	\$109.87

Property located at 204 W. San Saba, Falfurrias, Brooks County, Texas

RESOLUTION AUTHORIZING TAX RESALE


WHEREAS, by Sheriff's Sale conducted on April 5, 2016, the property described below was struck-off to the Brooks County, Trustee, pursuant to a delinquent tax foreclosure decree of the 79th Judicial District Court, Brooks County, Texas, and

WHEREAS, the sum of \$1,500.00 has been tendered by Sylvia Castillo, 108 W. 16th St., Falfurrias, TX 78355, for the purchase of said property pursuant to Section §34.05, Texas Tax Code Ann. (Vernon, 1982), and

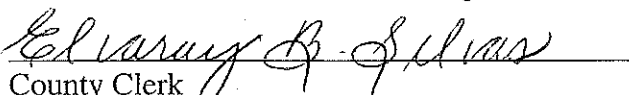
NOW, THEREFORE, BE IT RESOLVED by the Commissioners Court of Brooks County that its County Judge, Imelda Barrera, be and she is hereby authorized to execute a tax resale deed on behalf of the county conveying to Sylvia Castillo all of the right, title, and interest of the county, and all other taxing units interested in the tax foreclosure judgment in the following described real property located in Brooks County, Texas

ACCT. NO. 01300000F01100; Lot 11, Block 'F', Rachal's Addition, Town of Falfurrias, Brooks County, Texas, according to the map or plat thereof, recorded in Volume 1, Page 39, Map Records of Brooks County, Texas.

PASSED AND APPROVED this 23rd day of March, 2018.

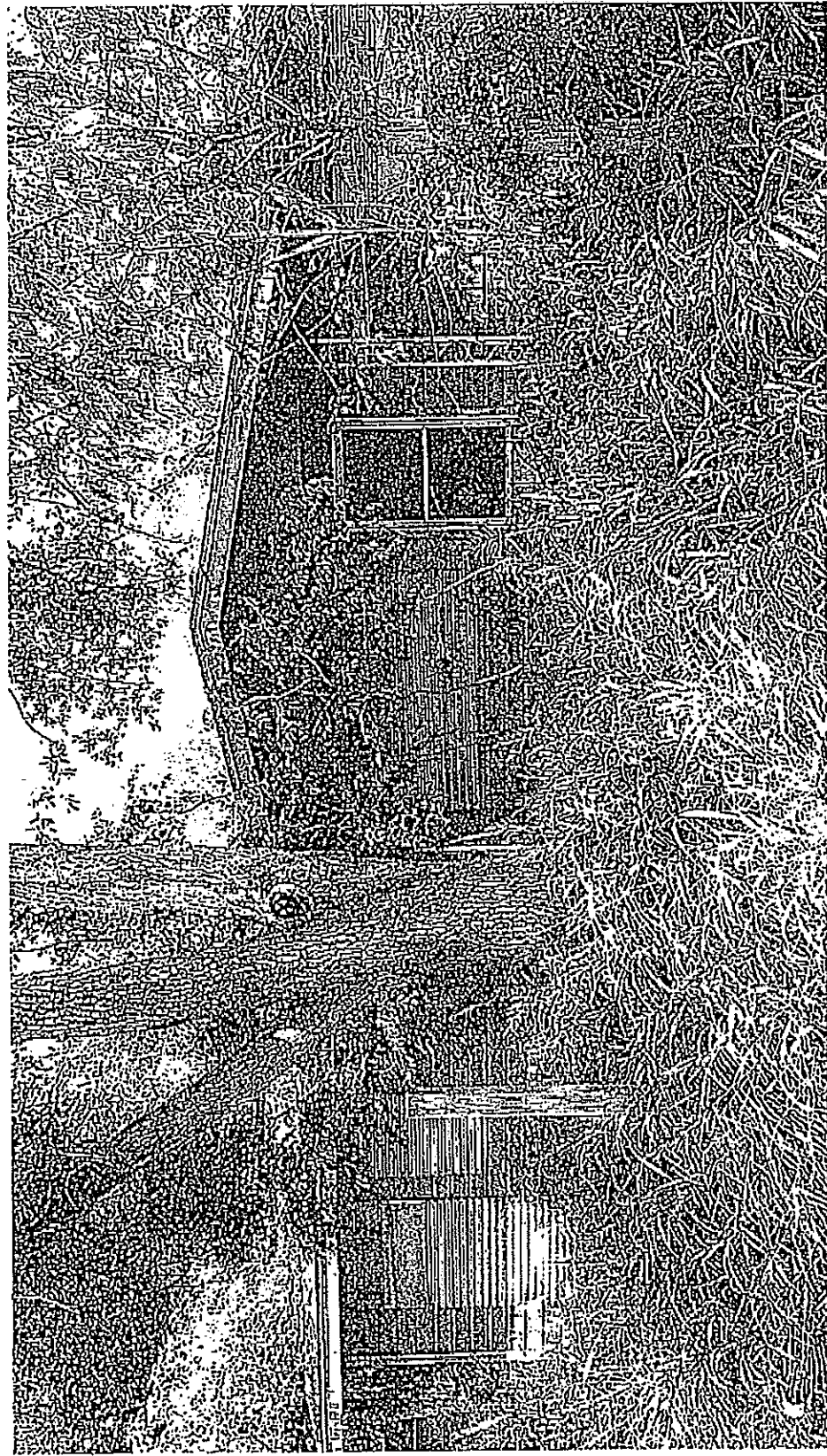

Imelda Barrera, County Judge

ATTEST:


County Clerk

Suit No. 06-05-01690-TX; Brooks County, City of Falfurrias and Brooks County Independent School District vs. Brunilda G. Hernandez

06-05-01690-TX Brooks Co, City of Falfurrias, & Brooks ISD
vs. Brunilda Hernandez



LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

March 9, 2018

RECEIVED

MAR 13 2018

BROOKS COUNTY JUDGE'S OFFICE

Honorable Imelda Barrera
Brooks County Judge
P.O. Box 515
Falfurrias, Texas 78355

**RE: Offer to purchase tax sale property
Suit No. 10-06-01873-TX; Brooks County Independent School District, Brooks
County and City of Falfurrias vs. Anastacio Cruz
ACCT. NO. 01000001204400; Lots 44, Block 12, La Colonia Mexicana Addition,
Original Townsite to the City of Falfurrias, Brooks County, Texas, as described in
Volume 27, Page 6, Deed Records of Brooks County, Texas.**

Dear Judge Barrera:

An offer has been made by Hector Guerrero, Jr., 308 W. 14th St., Falfurrias, TX 78355 in the amount of \$525.00 for the purchase of a tax sale property owned in trust by the Brooks County taxing authorities as a result of the property's failure to sell at tax sale on the courthouse steps for the entire amount of delinquent taxes and costs owed.

An analysis showing the amount of money each taxing entity would receive if the offer is accepted is attached, as is a copy of Hector Guerrero, Jr.'s written offer. In order for the property to be sold for less than the entire amount of taxes and costs owed, the formal approval of the county is required under Property Tax Code Section §34.05.

On February 27, 2018, the Brooks County Independent School District considered and approved the bid from Hector Guerrero, Jr. On March 7, 2018, the City of Falfurrias considered and approved the bid from Hector Guerrero, Jr.

Please place this as an action item on the agenda of the County Commissioner's meeting to be held on Tuesday, March 13, 2018. A suggested wording of this item is as follows: "Consideration and approval of offer to purchase tax sale property."

Should you have any questions, please do not hesitate to call me.

Sincerely,



Nancy Vasquez
Attorney at Law

NV/djm

Enclosure (offer, bid analysis and resolution authorizing resale)

cc: Urbino "Benny" Martinez
Tax Assessor-Collector, Brooks County
PO Box 558
Falfurrias, TX 78355

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
500 NORTH SHORELINE BLVD., SUITE 1111
CORPUS CHRISTI, TEXAS 78401

(361) 888-6898
FAX (361) 888-4405

Tax Resale Property Offer Form

The property is being sold for taxes, and all sales are made subject to a right to redeem within the time and manner provided by law. Purchasers do have a legal right to possession of the property during the redemption period. Successful Purchasers will receive a Tax Resale Deed, which is without warranty. It is the bidder's responsibility to do their own title examination and satisfy themselves as to the condition of the title before submitting an offer. It is also the bidder's responsibility to satisfy themselves concerning the location and condition of the property on the ground before submitting an offer.

All offers must be submitted on this form, to the law office of Linebarger Goggan Blair & Sampson, LLP at 500 North Shoreline Blvd., Suite 1111, Corpus Christi, Texas 78401. All offers will be subject to approval by the taxing entities that have an interest in the subject property. The bidders should be prepared to wait at least 90 days for approval. Upon approval, the successful bidder is required to pay the entire amount of the offer within 10 days to the Linebarger firm at the address shown above. If more than one offer is received for a particular property, the law firm may schedule a second auction among those parties who have submitted written offers.

The Law Firm or the Taxing Entities will not supply or pay for any closing costs, including, but not limited to:
Owner Financing, Title Policy, Abstract of Title, Survey, Appraisal, Termite Certificate

I understand that the property is being sold in "as is" condition without Warranty. I further understand that I may be subject to penalty provisions of applicable Texas Law for failure to submit payment in accordance with the amount of bid.

Subject to the terms and conditions stated herein, I submit the following offer on the property described below:

Amount of Offer:

\$525.00

Suit Number:

10-06-01873-TX

Line #: 28

Tax Account No.:

01000-0012-044-00

Legal Description:

Submitted by:

Hector Guerrero Jr

Address:

308 W. 14th St

Falfourias, TX

Telephone Number(s):

361-207-4795

Signature:

Hector Guerrero Jr

Date Submitted:

01/05/18

(Please print all information clearly)

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

ANALYSIS OF BID RECEIVED FOR TAX RESALE PROPERTY

Suit No. 10-06-01873-TX; Brooks County Independent School District, Brooks County and City of Falfurrias vs. Anastacio Cruz

Legal Description: ACCT. NO. 01000001204400; Lots 44, Block 12, La Colonia Mexicana Addition, Original Townsite to the City of Falfurrias, Brooks County, Texas, as described in Volume 27, Page 6, Deed Records of Brooks County, Texas.

Bidder: Hector Guerrero, Jr., 308 W. 14th St., Falfurrias, TX 78355

Date of Sale:	November 1, 2016
Amount Due All Entities:	\$1,628.97
Amount of Bid:	\$525.00
Cost of Sale:	\$1,253.00
Current Value:	\$525.00
% of Total Due:	18.22 %
% of Current Value:	100.00 %

Entity	Amount Due	Amount You
Name	Each Entity	Will Receive
Brooks County ISD	\$1,034.39	\$0.00
Brooks County	\$545.46	\$0.00
City of Falfurrias	\$49.12	\$0.00

Vacant lot located at 316 W. 11th St., Falfurrias, Brooks County, Texas

RESOLUTION AUTHORIZING TAX RESALE

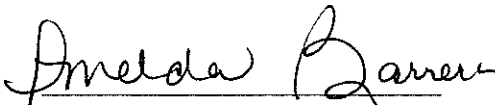
WHEREAS, by Sheriff's Sale conducted on November 1, 2016, the property described below was struck-off to the Brooks County, Trustee, pursuant to a delinquent tax foreclosure decree of the 79th Judicial District Court, Brooks County, Texas, and

WHEREAS, the sum of \$525.00 has been tendered by Hector Guerrero, Jr., 308 W. 14th St., Falfurrias, TX 78355, for the purchase of said property pursuant to Section §34.05, Texas Tax Code Ann. (Vernon, 1982), and

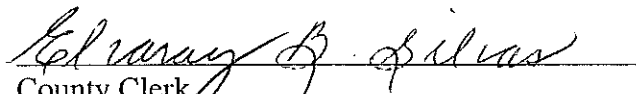
NOW, THEREFORE, BE IT RESOLVED by the Commissioners Court of Brooks County that its County Judge, Imelda Barrera, be and she is hereby authorized to execute a tax resale deed on behalf of the county conveying to Hector Guerrero, Jr. all of the right, title, and interest of the county, and all other taxing units interested in the tax foreclosure judgment in the following described real property located in Brooks County, Texas

ACCT. NO. 01000001204400; Lots 44, Block 12, La Colonia Mexicana Addition, Original Townsite to the City of Falfurrias, Brooks County, Texas, as described in Volume 27, Page 6, Deed Records of Brooks County, Texas.

PASSED AND APPROVED this 23rd day of March, 2018.


Imelda Barrera, County Judge

ATTEST:


County Clerk

Suit No. 10-06-01873-TX; Brooks County Independent School District, Brooks County and City of Falfurrias vs. Anastacio Cruz

Suit # 10-06-01873-TX

Brooks, Isaia + Brooks Co. vs. Anatacio Ortiz



Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

March 9, 2018

RECEIVED
MAR 13 2018
BROOKS COUNTY JUDGE'S OFFICE

Honorable Imelda Barrera
Brooks County Judge
P.O. Box 515
Falfurrias, Texas 78355

**RE: Offer to purchase tax sale property
Suit No. 13-05-02029-TX; Brooks County Independent School District, Brooks
County and City of Falfurrias vs. Susanna Saenz
ACCT. NO. 02950000200500; The North 1/2 of Lot 5, Block 2, Original Townsite
of Falfurrias, Brooks County, Texas, as described in Volume 259, Page 47, Deed
Records of Brooks County, Texas.**

Dear Judge Barrera:

An offer has been made by Julia Muniz, 10810 State Hwy. 35 S, Port Lavaca, TX 77979 in the amount of \$11,600.00 for the purchase of a tax sale property owned in trust by the Brooks County taxing authorities as a result of the property's failure to sell at tax sale on the courthouse steps for the entire amount of delinquent taxes and costs owed.

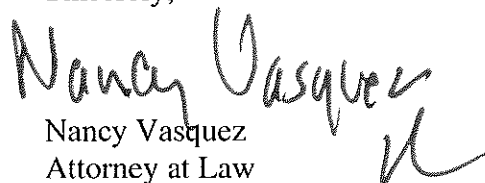
An analysis showing the amount of money each taxing entity would receive if the offer is accepted is attached, as is a copy of Julia Muniz's written offer. In order for the property to be sold for less than the entire amount of taxes and costs owed, the formal approval of the county is required under Property Tax Code Section §34.05.

A lower bid in the amount of \$7,800.00 by the same bidder was considered and approved by Brooks County on October 10, 2017; however, we had an additional bidder which resulted in a bid off. Ms. Muniz was the winning bidder. On February 27, 2018, the Brooks County Independent School District considered and approved the bid from Julia Muniz. On March 7, 2018, the City of Falfurrias considered and approved the bid from Julia Muniz.

Please place this as an action item on the agenda of the County Commissioner's meeting to be held on Tuesday, March 13, 2018. A suggested wording of this item is as follows: "Consideration and approval of offer to purchase tax sale property."

Should you have any questions, please do not hesitate to call me.

Sincerely,


Nancy Vasquez
Attorney at Law

NV/djm

Enclosure (offer, bid analysis and resolution authorizing resale)

cc: Urbino "Benny" Martinez
Tax Assessor-Collector, Brooks County
PO Box 558
Falfurrias, TX 78355

LINEBARGER GOGGAN BLAIR, & SAMPSON, LLP

ATTORNEYS AT LAW
500 NORTH SHORELINE BLVD., SUITE 1111
CORPUS CHRISTI, TEXAS 78401

(361) 888-6898
FAX (361) 888-4405

Won Bid off

Tax Resale Property Offer Form

The property is being sold for taxes, and all sales are made subject to a right to redeem within the time and manner provided by law. Purchasers do have a legal right to possession of the property during the redemption period. Successful Purchasers will receive a Tax Resale Deed, which is without warranty. It is the bidder's responsibility to do their own title examination and satisfy themselves as to the condition of the title before submitting an offer. It is also the bidder's responsibility to satisfy themselves concerning the location and condition of the property on the ground before submitting an offer.

All offers must be submitted on this form, to the law office of Linebarger Goggan Blair & Sampson, LLP at 500 North Shoreline Blvd., Suite 1111, Corpus Christi, Texas 78401. All offers will be subject to approval by the taxing entities that have an interest in the subject property. The bidders should be prepared to wait at least 90 days for approval. Upon approval, the successful bidder is required to pay the entire amount of the offer within 10 days to the Linebarger firm at the address shown above. If more than one offer is received for a particular property, the law firm may schedule a second auction among those parties who have submitted written offers.

The Law Firm or the Taxing Entities will not supply or pay for any closing costs, including, but not limited to: Owner Financing, Title Policy, Abstract of Title, Survey, Appraisal, Termite Certificate

I understand that the property is being sold in "as is" condition without Warranty. I further understand that I may be subject to penalty provisions of applicable Texas Law for failure to submit payment in accordance with the amount of bid.

Subject to the terms and conditions stated herein, I submit the following offer on the property described below:

Amount of Offer:

~~\$ 4,500~~

~~7,800.00~~

Bid off 9/27/17

Suit Number:

13-05-02029-TX

\$11,600

Line #: 32-12-4-17

Tax Account No.:

02450-0002-005-00

Legal Description:

N/2 of L45, BIK 2 Original
Townsite of Falkvillas

Submitted by:

Julia Muniz

Address:

1080 State Hwy 355
Port Lavaca TX 77979

Telephone Number(s):

361-676-8530

Signature:

Julia Muniz

Date Submitted:

6/9/2017

(Please print all information clearly)

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Attorneys At Law
500 N SHORELINE BLVD STE 1111
CORPUS CHRISTI, TEXAS 78401-0357

(361) 888-6898
FAX (361) 888-4405

ANALYSIS OF BID RECEIVED FOR TAX RESALE PROPERTY

Suit No. 13-05-02029-TX; Brooks County Independent School District, Brooks County and City of Falfurrias vs. Susanna Saenz

Legal Description: ACCT. NO. 02950000200500; The North 1/2 of Lot 5, Block 2, Original Townsite of Falfurrias, Brooks County, Texas, as described in Volume 259, Page 47, Deed Records of Brooks County, Texas.

Bidder: Julia Muniz, 10810 State Hwy. 35 S, Port Lavaca, TX 77979

Date of Sale:	March 7, 2017
Amount Due All Entities:	\$5,016.31
Amount of Bid:	\$11,600.00
Cost of Sale:	\$902.00
Current Value:	\$15,526.00
% of Total Due:	196.00 %
% of Current Value:	74.71 %

Entity	Amount Due	Amount You
Name	Each Entity	Will Receive
Brooks County ISD	\$2,787.97	\$5,945.75
Brooks County	\$1,258.38	\$2,683.68
City of Falfurrias	\$969.96	\$2,068.58

Property located at 226 E. Rice, Falfurrias, Brooks County, Texas

RESOLUTION AUTHORIZING TAX RESALE

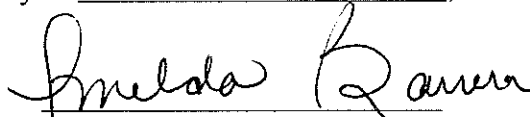
WHEREAS, by Sheriff's Sale conducted on March 7, 2017, the property described below was struck-off to the Brooks County, Trustee, pursuant to a delinquent tax foreclosure decree of the 79th Judicial District Court, Brooks County, Texas, and

WHEREAS, the sum of \$11,600.00 has been tendered by Julia Muniz, 10810 State Hwy. 35 S, Port Lavaca, TX 77979, for the purchase of said property pursuant to Section §34.05, Texas Tax Code Ann. (Vernon, 1982), and

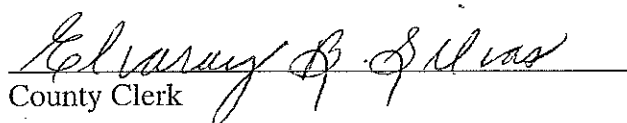
NOW, THEREFORE, BE IT RESOLVED by the Commissioners Court of Brooks County that its County Judge, Imelda Barrera, be and she is hereby authorized to execute a tax resale deed on behalf of the county conveying to Julia Muniz all of the right, title, and interest of the county, and all other taxing units interested in the tax foreclosure judgment in the following described real property located in Brooks County, Texas

ACCT. NO. 02950000200500; The North 1/2 of Lot 5, Block 2, Original Townsite of Falfurrias, Brooks County, Texas, as described in Volume 259, Page 47, Deed Records of Brooks County, Texas.

PASSED AND APPROVED this 23rd day of March, 2018.


Imelda Barrera, County Judge

ATTEST:

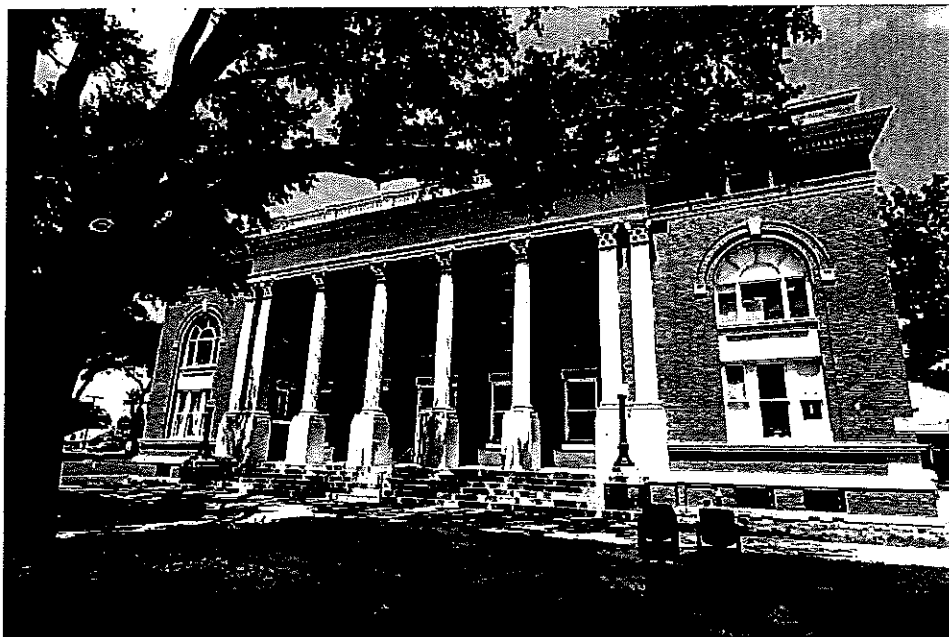

County Clerk

Suit No. 13-05-02029-TX; Brooks County Independent School District, Brooks County and City of Falfurrias vs. Susanna Saenz

Suit # 13-05-02029-TX

Susanna Saenz





COUNTY OF BROOKS, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2017

Raul Hernandez & Company, P. C.

Certified Public Accountants
5422 Holly Rd, Suite 102
Corpus Christi, Texas 78411
Office (361)980-0428 Fax (361)980-1002

Honorable County Judge and County Commissioners
Brooks County, Texas

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brooks County, Texas, as of and for the year ended September 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Brooks County, Texas' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Brooks County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Brooks County, Texas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This communication is intended solely for the information and use of management, Members of the Commissioners Court, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Raul Hernandez & Company, P.C.

Corpus Christi, TX

March 19, 2018

Raul Hernandez & Company, P. C.

Certified Public Accountants

5420 Holly Rd., Suite 102

Corpus Christi, Texas 78411

Office (361)980-0428 Fax (361)980-1002

Honorable County Judge and County Commissioners
Brooks County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Brooks County, Texas, for the year ended September 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Brooks County, Texas, are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during September 30, 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimates noted in the financial statements

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 19, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Commissioners Court and management of Brooks County, Texas, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Raul Hernandez & Company, P.C.

March 19, 2018

BROOKS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Brooks County, Texas
Annual Financial Report
For The Year Ended September 30, 2017

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Brooks County, Texas
Annual Financial Report
For The Year Ended September 30, 2017

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BROOKS COUNTY, TEXAS
 LIST OF PRINCIPAL OFFICIALS
 SEPTEMBER 30, 2017

Elected Officials

<u>Name</u>	<u>Office</u>
RICHARD C. TERRELL	DISTRICT JUDGE
IMELDA BARRERA	COUNTY JUDGE
GLORIA GARZA	COMMISSIONER PCT. 1
VINCE VARGAS	COMMISSIONER PCT. 2
ARAMANDO OLIVAREZ	COMMISSIONER PCT. 3
TONY MARTINEZ	COMMISSIONER PCT. 4
HORACIO VILLARREAL III	COUNTY TREASURER
ELVARAY B. SILVAS	COUNTY CLERK
NOE GUERRA, JR.	DISTRICT CLERK
URBINO "BENNY" MARTINEZ	COUNTY SHERIFF/ TAX ASSESSOR-COLLECTOR
CARLOS O. GARCIA	DISTRICT ATTORNEY
DAVID T. GARCIA	COUNTY ATTORNEY
ADELA QUINTANILLA	JUSTICE OF THE PEACE #1
ORALIA V. MORALES	JUSTICE OF THE PEACE #2
SYLVIA DONNELLY	JUSTICE OF THE PEACE #3
ROLANDO GARZA	JUSTICE OF THE PEACE #4
ARTURO "ART" GARCIA	CONSTABLE PCT #1
RAMIRO GONZALEZ	CONSTABLE PCT #2
FRANK HUERTA	CONSTABLE PCT #3
RUBEN M. LONGORIA	CONSTABLE PCT #4

Appointed Officials

<u>Name</u>	<u>Position</u>
AUGUST PATROELJ	COUNTY AUDITOR

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Finacial Section

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5402 Holly Road, Suite 102
Corpus Christi, Texas 78411
Office: (361) 980-0428 Fax: (361) 980-1002

Independent Auditors' Report

To the Commissioners' Court
Brooks County, Texas
P.O. Box 517
Falfurrias, Texas 78355

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Brooks County, Texas ("the County") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Brooks County, Texas as of September 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of the County's proportionate share of the net pension liability and schedule of County pension contributions identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brooks County, Texas's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2018 on our consideration of Brooks County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brooks County, Texas's internal control over financial reporting and compliance.

Respectfully submitted,


Raul Hernandez & Company, P.C.

Corpus Christi, Texas
March 19, 2018

BROOKS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) offers readers of the County financial statements a narrative overview and analysis of the County's financial activities for the fiscal year ended September 30, 2017. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in our letter of transmittal, and in the financial statements and notes to the financial statements (which immediately follow this discussion). The implementation of the new financial reporting requirements of GASB Statement No. 34 (Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments) makes the County's September 30, 2017 Annual Financial Report significantly different than those of previous years. New sections include this Management's Discussion and Analysis, the Government-wide Statement of Net Position, the Government-wide Statement of Activities, the concept of major fund reporting, and the reporting of infrastructure capital assets and long term debt liabilities in the governmental activities. These concepts are explained throughout this discussion and analysis.

FINANCIAL HIGHLIGHTS

- The assets of the County of Brooks exceeded its liabilities at the close of the most recent fiscal year by \$13,182,989 (Net Position). Of this amount, \$3,637,569 represents unrestricted Net Position.
- As of the close of the current fiscal year, the County of Brooks governmental funds reported combined ending fund balances of \$2,754,196. Of this amount, \$1,079,208 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,069,414.
- The County of Brooks' total debt decreased by a net of (\$713,074).

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

BROOKS COUNTY, TEXAS

- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*. The County maintains one type of proprietary fund, an internal service fund. The Internal service fund is used to report activities of the County's self-insurance program. Because these services predominately benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund is presented as a single, aggregated presentation in the proprietary fund financial statements.

- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

Figure A-1 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1 Major Features of the County's Government-wide and Fund Financial Statements

Type of Statements	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<u>Scope</u>	Entire county Government (except Fiduciary funds) and the county's component units	The activities of the county that are not proprietary or fiduciary	Activities of County similar to private business; self insurance	Instances in which county or agent for someone else's resources
<u>Required Financial Statements</u>	<i>Statement of Net Position</i> <i>Statement of Activities</i>	<i>Balance Sheet</i> <i>Statement of revenues, expenditures & changes in fund balances</i> <i>Statement of cash flows</i>	<i>Statement of Net Position</i> <i>Statement of rev, exp, & changes in Net Position</i> <i>Statement of flows</i>	<i>Statement of fiduciary Net Position</i> <i>Statement of in fiduciary Net Position</i>
<u>Accounting basis and measurement focus</u>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial	Accrual accounting and economic focus	Accrual accounting economic resources focus

BROOKS COUNTY, TEXAS

Government-wide Statements

The two government-wide statements report the County's Net Position and how they have changed. Net Position—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's Net Position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, public safety, highways and streets, sanitation, economic development, culture and recreation, and interest on long-term debt. Property taxes and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioner's Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary Net Position and a statement of changes in fiduciary Net Position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

BROOKS COUNTY, TEXAS

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position were \$13,182,989 at September 30, 2017. (See Table A-1).

**Table A-1
County's Net Position**

	Governmental Activities		Increase (Decrease)
	2017	2016	2017-2016
Current assets:			
Cash/Cash equivalents	\$ 2,805,128	\$ 2,820,051	\$ (14,923)
Restricted Cash	147,040	154,259	(7,219)
Taxes receivable	1,182,981	991,051	191,930
Intergovernmental Receivable	-	100,490	(100,490)
Total current assets:	<u>\$ 4,135,149</u>	<u>\$ 4,065,851</u>	<u>\$ 69,298</u>
Non-current assets:			
Capital Assets	19,789,176	19,338,629	450,547
Less: Accumulated Depreciation	(8,968,261)	(8,430,368)	(537,893)
Net Pension Asset	1,014,459	4,469	1,009,990
Total non-current assets:	<u>11,835,374</u>	<u>10,912,730</u>	<u>(87,346)</u>
Total Assets	<u>\$ 15,970,523</u>	<u>\$ 14,978,581</u>	<u>\$ (18,048)</u>
Deferred Outflows of Resources			
Deferred Outflow Related to Pension Plan	1,394,073	1,971,640	(577,567)
Total Deferred Outflows of Resources	<u>1,394,073</u>	<u>1,971,640</u>	<u>(577,567)</u>
Current Liabilities			
Accounts payable and other current liabilities	166,723	219,199	(52,476)
Accrued Interest Payable	24,265	38,731	(14,466)
Total current liabilities	<u>190,988</u>	<u>257,930</u>	<u>(66,942)</u>
Long-term Liabilities			
Due within one year	583,362	569,635	13,727
Due in more than one year	2,909,712	3,492,973	(583,261)
Total Liabilities	<u>\$ 3,684,062</u>	<u>\$ 4,320,538</u>	<u>\$ (636,476)</u>
Deferred Inflows of Resources:			
Deferred Amounts Related to Pensions	497,545	16,260	481,285
Total Deferred Inflows of Resources	<u>497,545</u>	<u>16,260</u>	<u>481,285</u>
Net Position:			
Invested in capital assets, net of related debt	7,327,841	6,845,653	482,188
Restricted For:			
Debt Service	521,572	496,126	25,446
Capital Projects	1,696,007	1,971,623	(275,616)
Unrestricted	3,637,569	3,300,021	337,548
Total Net Position	<u>\$ 13,182,989</u>	<u>\$ 12,613,423</u>	<u>\$ 569,566</u>

BROOKS COUNTY, TEXAS

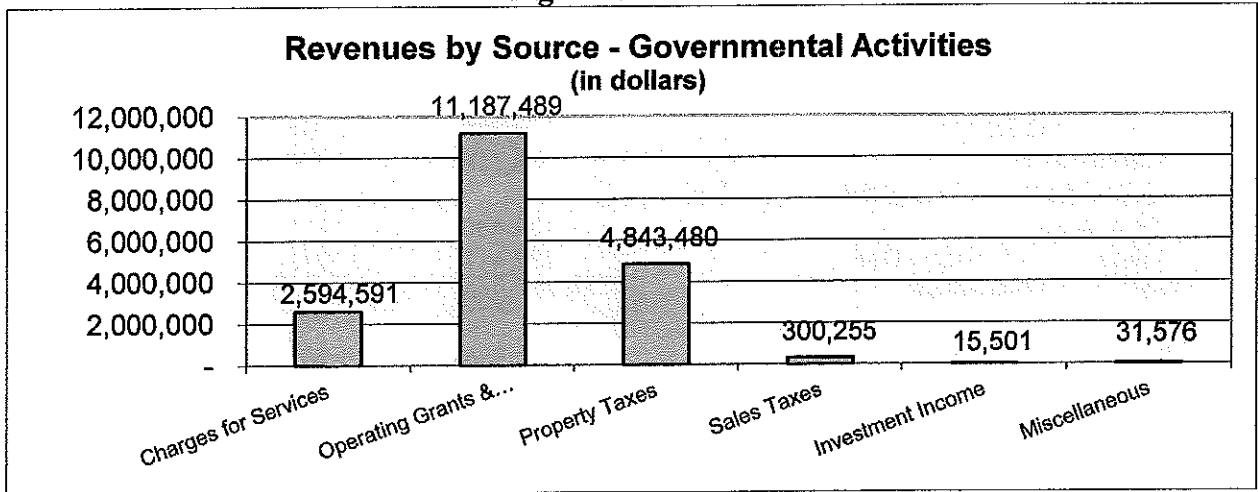
The increase of \$537,893 in accumulated depreciation was due to depreciation expense. \$521,572 of the County's restricted Net Position represents funds available for the debt service, while \$1,696,007 represents funds for capital project funds. These funds when spent are restricted for repayment of debt and capital asset acquisitions respectively. Unrestricted net asset represents resources available to fund the programs of the County for the following year. The balance for unrestricted net position at September 30, 2017 was \$3,637,569, which is a increase of \$337,548 from the prior year.

Revenues. The County's total revenues were \$18,972,892. A significant portion, \$11,187,489 of the County's revenue comes from operating grants & contributions. \$4,483,480 comes from property taxes and \$2,594,591 relates to charges for services. (See Figure A-2 and Table A-2).

Governmental Activities

- Sales taxes had revenue of \$300,255 while miscellaneous revenues had revenues of \$31,576.

Figure A-2



BROOKS COUNTY, TEXAS

**Table A-2
Brooks County's Changes in Net Position - Governmental Activities**

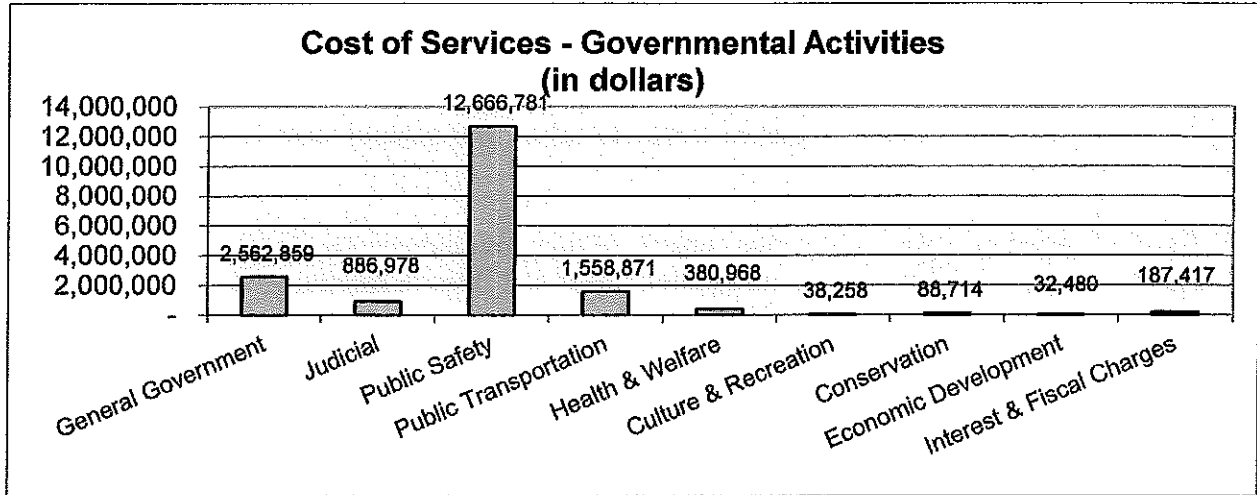
	Governmental Activities		Increase (Decrease)
	2017	2016	2017-2016
Revenues:			
Program:			
Charges for services	\$ 2,594,591	\$ 2,043,456	551,135
Operating Grants and Contributions	11,187,489	12,258,154	(1,070,665)
General:			
Property Taxes	4,843,480	6,160,115	(1,316,635)
Sales Taxes	300,255	283,094	17,161
Investment Income	15,501	25,587	(10,086)
Miscellaneous	31,576	72,006	(40,430)
Total Revenues	\$ 18,972,892	\$ 20,842,412	(1,869,520)
Cost of Services:			
General Government	2,562,859	2,720,656	(157,797)
Judicial	886,978	1,153,908	(266,930)
Public Safety	12,666,781	13,034,324	(367,543)
Public Transportation	1,558,871	1,746,475	(187,604)
Health and Welfare	380,968	421,002	(40,034)
Culture and Recreation	38,258	48,026	(9,768)
Conservation	88,714	109,295	(20,581)
Economic Development and Assistance	32,480	121,473	(88,993)
Interest on Long-term Debt	187,417	219,371	(31,954)
Total Cost of Services	\$ 18,403,326	\$ 19,574,530	(1,171,204)
Change in net position	569,566	1,267,882	1,837,448
Net position - beginning	12,613,423	11,353,532	1,259,891
Reclassification of Beginning Net Position	-	(7,991)	7,991
Net position-beginning-restated	12,613,423	11,345,541	1,267,882
Net position - ending	\$ 13,182,989	\$ 12,613,423	\$ 569,566

Table A-2 and Figure A-3 present the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$18,403,326.
- However, the amount that our taxpayers paid for these activities through property taxes was approximately \$4,843,480.
- \$12,666,781 of these costs is public safety.

BROOKS COUNTY, TEXAS

Figure A-3



FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the *County's governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$2,754,196, which is a increase of \$39,526 from the prior period. The *unassigned fund balance*, used as a management and budgetary tool, is available for spending at the County's discretion.

The General fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,069,414. As a measure of the general fund's liquidity, we compare both unreserved fund balance and total fund balance to total fund expenditures.

The Debt Service Fund (county-wide) has a total fund balance of \$42,106, which is a decrease of (\$19,020).

BROOKS COUNTY, TEXAS

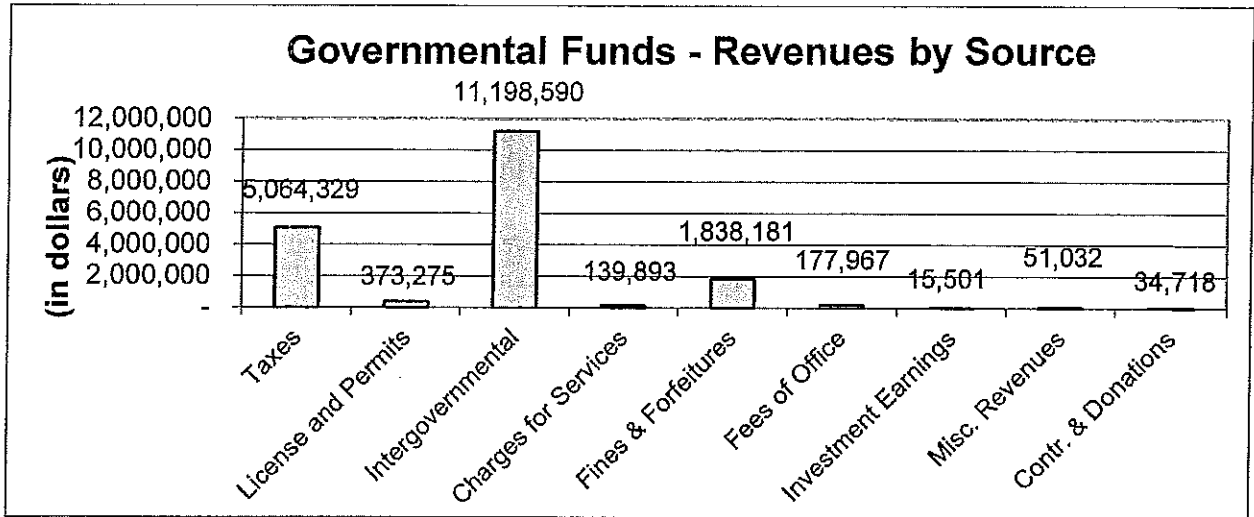
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues

Revenues from governmental fund types totaled \$18,972,892. The most significant portion in governmental fund revenue sources was derived from intergovernmental revenues, which totaled \$11,198,590. Taxes consisted of general property taxes, and general sales & use taxes, which totaled \$5,064,329.

The County's primary source of revenue consists of intergovernmental revenues, which comprise 59% of the County's total revenues. In addition, taxes and fines & forfeitures comprise 27% and 10% of total revenues, respectively. The county departments that charge for services include park & recreational, fees of office from justice of the peace precincts, and constables, which are all an important part of the County's revenues. They are an integral part of the County's ability to provide the services to which citizens have become accustomed. (See Figure A-4 and Table A-3).

Figure A-4



BROOKS COUNTY, TEXAS

**Table A-3
Governmental Funds – Revenues by Source**

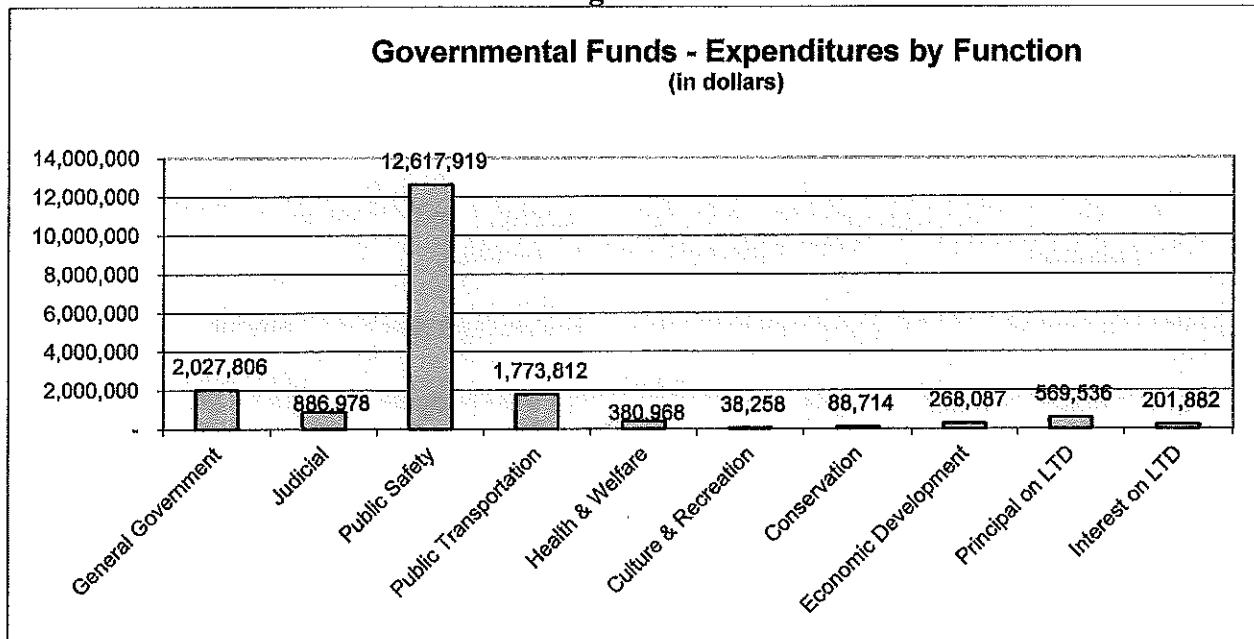
	FY 2017	FY 2016	Increase (Decrease)
Taxes	\$ 5,064,329	\$ 6,255,492	\$ (1,191,163)
License and Permits	373,275	280,988	92,287
Intergovernmental	11,198,590	12,263,493	(1,064,903)
Charges for Services	139,893	133,980	5,913
Fines & Forfeitures	1,838,181	1,172,213	665,968
Fees of Office	177,967	445,336	(267,369)
Investment Earnings	15,501	25,587	(10,086)
Misc. Revenues	51,032	72,006	(20,974)
Contributions & Donations	34,718	5,600	29,118
Total Revenues	<u>\$ 18,893,486</u>	<u>\$ 20,654,695</u>	<u>\$ (1,790,327)</u>

Expenditures

Compared to the prior year, the County had an overall decrease of \$1,988,451 in expenditures, due to decreases in monies spent for the General Fund, LCS/I.C.E. Fund, TXCDBG Grant Funds, and Elevated Storage Tank Fund. In contrast, debt service principal expenditures had an increase of \$26,036.

The County's primary expenditures were for public safety, general government, public transportation, and economic development & assistance. Public Safety now accounts for 67% of total expenditures. General government expenditures accounted for 11% of total expenditures. (See Figure A-5 and Table A-4)

Figure A-5



BROOKS COUNTY, TEXAS

**Table A-4
Governmental Funds – Expenditures by Function**

	FY 2017	FY 2016	Increase (Decrease)
General Government	\$ 2,027,806	\$ 2,289,018	\$ (261,212)
Judicial	886,978	1,153,908	(266,930)
Public Safety	12,617,919	12,955,506	(337,587)
Public Transportation	1,773,812	1,780,125	(6,313)
Health and Welfare	380,968	421,002	(40,034)
Culture and Recreation	38,258	48,026	(9,768)
Conservation	88,714	109,295	(20,581)
Economic Development and Assistance	268,087	1,322,660	(1,054,573)
Debt Service:			
Principal	569,536	543,500	26,036
Interest and Fiscal Charges	201,882	219,371	(17,489)
Total Expenditures	\$ 18,853,960	\$ 20,842,411	\$ (1,988,451)

Other financing sources from the County came from:

**Table A-5
Other Financing Resources**

	FY 2017	FY 2016	Increase (Decrease)
Operating Transfers In	\$ 476,644	\$ 586,851	\$ (110,207)
Operating Transfers Out	(476,644)	(586,851)	110,207
Loan Proceeds	-	49,000	(49,000)
	\$ -	\$ 49,000	\$ (49,000)

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$4,834,545 and expenditures of \$5,134,545, which both include transfers.

The following are significant variations between the final budget and actual amount.

- Actual revenues (including transfers) were higher than budgeted figures by \$478,615. Fines & Forfeitures, Charges for Services, Fees of Office, and Miscellaneous revenues were above budget expectations.
- Actual expenditures (including transfers) were \$107,438 lower than final budget amounts, which is attributed an overall decrease in spending.

BROOKS COUNTY, TEXAS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2017, the County had invested \$19,789,176 in a broad range of capital assets, including land, construction in progress, road network, buildings & improvements, vehicles, and equipment. (See Table A-6.)

The capital assets of the County are those assets (land, construction in progress, road network, buildings & improvements, vehicles, and equipment), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2017 net capital assets of the governmental activities totaled \$10,820,915. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for road network, buildings & improvements, vehicles, and equipment totaled \$8,968,261.

Table A-6
County's Capital Assets

	Governmental Activities		Increase (Decrease)
	2017	2016	2017-2016
Land	\$ 236,742	\$ 236,742	\$ -
Construction in Progress	1,980,786	1,748,829	231,957
Road Network	3,670,863	3,670,863	-
Buildings and Improvements	9,195,179	9,187,879	7,300
Vehicles	1,777,257	1,751,177	26,080
Equipment	2,928,350	2,743,139	185,211
Total at historical cost	19,789,176	19,338,629	450,547
Total Accumulated Depreciation	(8,968,261)	(8,430,368)	(537,893)
Net Capital Assets	\$ 10,820,915	\$ 10,908,261	\$ (87,346)

Additional details on capital assets can be found in the notes to the financial statements on page 34.

Long Term Debt

At year-end the County had \$3,349,535 in bonds and capital leases as shown in Table A-7. The County's total debt had a net decrease of (\$713,074) compared to 2016. More detailed information about the County's debt is presented in the notes to the financial statements.

Table A-7
Long Term Debt

	Governmental Activities	
	2017	2016
Certificates of Obligation	\$ 3,245,000	\$ 3,710,000
Capital Leases	104,535	352,609
Total governmental activities	\$ 3,349,535	\$ 4,062,609

BROOKS COUNTY, TEXAS

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2017-2018 budget preparation increased from the prior year. The County's tax rate decreased as compared to 2016-2017 budget. The new tax rate is .940505.
- General operating fund spending in the 2017-2018 budget is expected to have a substantial increase as compared to 2016-2017. The 2016-2017 budget for expenses was \$4,849,792.61 in comparison to the 2017-2018 budget year of \$5,819,306.96. This is due to the General Fund taking over the Landfill department which has a budget of \$401,000 and an increase in salaries of 5% county wide excluding the Commissioners which was about \$200,000 with fringe benefits and including the purchasing of a fleet of new vehicles for the sheriff department which was \$439,954.02.
- The County chose not to offer the incentive pay again due to financial constraints.
- The County chose to continue with a fully funded health insurance plan to fray additional expenditures.
- The County Retirement plan implemented last year, remained the same.
- Overall Revenues were increased significantly from \$4,974,544.54 to \$5,819,306.96 respectively due to an increase of taxable values and higher fines/fees collections.
- These indicators were taken into account when adopting the general fund budget from 2017-2018.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Department at 408 West Travis St., Falfurrias, Texas 78355.

Basic Financial Statements

BROOKS COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2017

	Governmental Activities
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 2,805,128
<i>Restricted Cash</i>	147,040
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	1,182,981
Capital Assets (net of accumulated depreciation):	
<i>Land</i>	236,742
<i>Buildings and System</i>	5,222,455
<i>Machinery and Equipment</i>	975,959
<i>Infrastructure</i>	2,404,973
<i>Construction in Progress</i>	1,980,786
<i>Net Pension Asset</i>	1,014,459
Total Assets	<u><u>15,970,523</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pension Plan	1,394,073
Total Deferred Outflows of Resources	<u><u>1,394,073</u></u>
LIABILITIES:	
<i>Accounts Payable and Other Current Liabilities</i>	166,723
<i>Accrued Interest Payable</i>	24,265
Noncurrent Liabilities-	
<i>Due within one year</i>	583,362
<i>Due in more than one year</i>	2,909,712
Total Liabilities	<u><u>3,684,062</u></u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Amounts Related to Pensions	497,545
Total Deferred Inflows of Resources	<u><u>497,545</u></u>
NET POSITION:	
Net Investment in Capital Assets	7,327,841
Restricted For:	
Debt Service	521,572
Capital Projects	1,696,007
Unrestricted	3,637,569
Total Net Position	<u><u>\$ 13,182,989</u></u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
Governmental Activities:				
<i>General Government</i>	\$ 2,562,859	\$ 1,804,813	\$ 7,517	\$ (750,529)
<i>Judicial</i>	886,978	165,829	--	(721,149)
<i>Public Safety</i>	12,666,781	156,193	10,999,763	(1,510,825)
<i>Public Transportation</i>	1,558,871	457,554	160,815	(940,502)
<i>Health and Welfare</i>	380,968	--	7,309	(373,659)
<i>Culture and Recreation</i>	38,258	--	--	(38,258)
<i>Conservation</i>	88,714	--	50	(88,664)
<i>Economic Development and Assistance</i>	32,480	--	--	(32,480)
<i>Interest on Long-term Debt</i>	187,417	--	--	(187,417)
Total Governmental Activities	<u>18,403,326</u>	<u>2,594,591</u>	<u>11,187,489</u>	<u>(4,621,246)</u>
Total Primary Government	<u>\$ 18,403,326</u>	<u>\$ 2,594,591</u>	<u>\$ 11,187,489</u>	<u>(4,621,246)</u>
General Revenues:				
<i>Property Taxes</i>				4,843,480
<i>Sales Taxes</i>				300,255
<i>Investment Income</i>				15,501
<i>Miscellaneous Revenues</i>				28,886
<i>Gain on Sale of Capital Assets</i>				2,690
Total General Revenues				<u>5,190,812</u>
Change in Net Position				569,566
Net Position - Beginning				12,613,423
Net Position - Ending				<u>\$ 13,182,989</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	<u>General Fund</u>	<u>Road & Bridge Fund</u>
ASSETS AND OTHER DEBITS		
Assets:		
<i>Cash and Cash Equivalents</i>	\$ 1,225,852	\$ 570,687
<i>Restricted Cash</i>	--	--
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	1,012,523	170,458
<i>Due from Other Funds</i>	--	--
Total Assets	<u>\$ 2,238,375</u>	<u>\$ 741,145</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
<i>Accounts Payable</i>	\$ 123,283	\$ 17,356
<i>Due to Other Funds</i>	--	--
Total Liabilities	<u>123,283</u>	<u>17,356</u>
DEFERRED INFLOWS OF RESOURCES		
<i>Unavailable Revenue Property Taxes</i>	<u>1,012,524</u>	<u>170,459</u>
Total Deferred Inflows of Resources	<u>1,012,524</u>	<u>170,459</u>
Fund Balances:		
Restricted Fund Balances:		
Federal or State Funds Grant Restriction	--	553,330
Retirement for Long-Term Debt	33,154	--
Committed Fund Balance		
Constuction	--	--
Unassigned Fund Balance	<u>1,069,414</u>	<u>--</u>
Total Fund Balance	<u>1,102,568</u>	<u>553,330</u>
Total Liabilities and Fund Balance	<u>\$ 2,238,375</u>	<u>\$ 741,145</u>

The accompanying notes are an integral part of this statement.

LCS/ I.C.E. Fund	Other Governmental Funds	Total Governmental Funds
\$ 14	\$ 977,328	\$ 2,773,881
--	147,040	147,040
--	--	1,182,981
--	7,337	7,337
<u>\$ 14</u>	<u>\$ 1,131,705</u>	<u>\$ 4,111,239</u>
\$ --	\$ 26,084	\$ 166,723
--	7,337	7,337
<u>--</u>	<u>33,421</u>	<u>174,060</u>
--	--	1,182,983
<u>--</u>	<u>--</u>	<u>1,182,983</u>
14	1,028,821	1,582,165
--	42,106	75,260
--	17,563	17,563
--	9,794	1,079,208
<u>14</u>	<u>1,098,284</u>	<u>2,754,196</u>
<u>\$ 14</u>	<u>\$ 1,131,705</u>	<u>\$ 4,111,239</u>

BROOKS COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2017**

Total fund balances - governmental funds balance sheet	\$ 2,754,196
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	10,820,915
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,182,983
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	31,247
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,493,074)
Payables for bond interest which are not due in the current period are not reported in the funds.	(24,265)
Payables for notes which are not due in the current period are not reported in the funds.	1,152,897
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	1,014,459
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(497,545)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	1,394,073
Other reconciling items	<u>(1,152,897)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 13,182,989</u>

The accompanying notes are an integral part of this statement.

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BROOKS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General Fund	Road & Bridge Fund
Revenue:		
Taxes:		
<i>General Property Taxes</i>	\$ 2,990,974	\$ 1,138,668
<i>General Sales and Use Taxes</i>	--	--
<i>License and Permits</i>	4,893	243,104
<i>Intergovernmental</i>	91,304	--
<i>Charges for Services</i>	82,488	15,442
<i>Fines and Forfeitures</i>	1,725,331	--
<i>Fees of Office</i>	88,801	--
<i>Investment Earnings</i>	8,512	2,400
<i>Miscellaneous Revenues</i>	19,456	7,102
<i>Contributions & Donations</i>	--	--
<i>Gain on Sale of Assets</i>	2,690	--
Total revenues	<u>5,014,449</u>	<u>1,406,716</u>
Expenditures:		
Current:		
<i>General Government</i>	1,919,628	--
<i>Judicial</i>	746,012	--
<i>Public Safety</i>	1,882,352	--
<i>Public Transportation</i>	62,484	1,498,878
<i>Health and Welfare</i>	80,517	--
<i>Culture and Recreation</i>	36,532	--
<i>Conservation</i>	88,519	--
<i>Economic Development and Assistance</i>	--	--
Debt Service:		
<i>Principal</i>	30,053	43,037
<i>Interest and Fiscal Charges</i>	3,077	6,400
Total Expenditures	<u>4,849,174</u>	<u>1,548,315</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>165,275</u>	<u>(141,599)</u>
Other Financing Sources (Uses):		
<i>Transfers In</i>	298,711	--
<i>Transfers Out</i>	(177,933)	--
Total Other Financing Sources (Uses)	<u>120,778</u>	<u>--</u>
Net Change in Fund Balances	286,053	(141,599)
Fund Balances - Beginning	816,515	694,929
Fund Balances - Ending	<u>\$ 1,102,568</u>	<u>\$ 553,330</u>

The accompanying notes are an integral part of this statement.

LCS/ I.C.E. Fund	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 634,432	\$ 4,764,074
--	300,255	300,255
--	125,278	373,275
9,987,188	1,120,098	11,198,590
--	41,963	139,893
--	112,850	1,838,181
--	89,166	177,967
581	4,008	15,501
--	21,784	48,342
--	34,718	34,718
--	--	2,690
<u>9,987,769</u>	<u>2,484,552</u>	<u>18,893,486</u>
--	108,178	2,027,806
--	140,966	886,978
9,689,463	1,046,104	12,617,919
--	212,450	1,773,812
--	300,451	380,968
--	1,726	38,258
--	195	88,714
--	268,087	268,087
--	496,446	569,536
--	192,405	201,882
<u>9,689,463</u>	<u>2,767,008</u>	<u>18,853,960</u>
<u>298,306</u>	<u>(282,456)</u>	<u>39,526</u>
--	177,933	476,644
(298,711)	--	(476,644)
<u>(298,711)</u>	<u>177,933</u>	<u>--</u>
(405)	(104,523)	39,526
419	1,202,807	2,714,670
<u>\$ 14</u>	<u>\$ 1,098,284</u>	<u>\$ 2,754,196</u>

BROOKS COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

Net change in fund balances - total governmental funds	\$ 39,526
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	450,548
The depreciation of capital assets used in governmental activities is not reported in the funds.	(537,894)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	79,406
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	465,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	104,535
(Increase) decrease in accrued interest from beginning of period to end of period.	14,466
The net revenue (expense) of internal service funds is reported with governmental activities.	2,841
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(48,862)
Change in net position of governmental activities - Statement of Activities	<u>\$ 569,566</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

SEPTEMBER 30, 2017

	Nonmajor Internal Service Fund
	Insurance Fund
ASSETS:	
Current Assets:	
<i>Cash with Fiscal Agent</i>	\$ 31,247
Total Current Assets	<u>31,247</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents and Investments-	
Total Noncurrent Assets	<u>--</u>
Total Assets	<u>\$ 31,247</u>
LIABILITIES:	
Current Liabilities:	
Current Liabilities Payable from Restricted Assets-	
Total Liabilities	<u>--</u>
NET POSITION:	
Total Net Position	<u>\$ 31,247</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Nonmajor Internal Service Fund
	Insurance Fund
OPERATING REVENUES:	
Charges for Sales and Services:	
<i>Premiums and reimbursements</i>	\$ 807,241
Total Operating Revenues	<u>807,241</u>
OPERATING EXPENSES:	
<i>Insurance premiums and Claims</i>	804,400
Total Operating Expenses	<u>804,400</u>
Operating Income	<u>2,841</u>
NON-OPERATING REVENUES (EXPENSES):	
Total Non-operating Revenues (Expenses)	<u>--</u>
Income before Transfers	2,841
Change in Net Assets	<u>2,841</u>
Total Net Assets - Beginning	28,406
Total Net Assets - Ending	<u>\$ 31,247</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY
 STATEMENT OF CASH FLOWS
 Internal Service Fund
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Internal Service Funds
	<u> </u>
Cash Flows from Operating Activities:	
Cash Received from Employee Insurance and Medical Expense	\$ 807,241
Cash Paid to Employee Insurance	(804,400)
Net Cash Provided (Used) by Operating Activities	<u>2,841</u>
Cash Flows from Non-capital Financing Activities:	
Operating Transfers From (To) Primary Government	--
Operating Transfers From (To) Other Funds	--
Net Cash Provided (Used) by Non-capital Financing Activities	<u> </u>
Cash Flows from Capital and Related Financing Activities:	
Proceeds from Issuance of Long-term Debt	--
Principal and Interest Paid	--
Net Cash Provided (Used) for Capital & Related Financing Activities	<u> </u>
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	--
Net Cash Provided (Used) for Investing Activities	<u> </u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,841
Cash and Cash Equivalents at Beginning of Year	28,406
Cash and Cash Equivalents at End of Year	<u>\$ 31,247</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 2,841
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation	--
Change in Assets and Liabilities:	
Increase (Decrease) in Accounts Payable	--
Increase (Decrease) in Due from other funds	--
Increase (Decrease) in Due to other funds	--
Increase (Decrease) in Deferred Revenue	--
Total Adjustments	<u> </u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,841</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2017

	<u>Agency Funds</u>
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 808,536
Total Assets	<u>\$ 808,536</u>
LIABILITIES:	
<i>Due to Other Governments and Agencies</i>	\$ 808,536
Total Liabilities	<u>\$ 808,536</u>

NET POSITION

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

A. Summary of Significant Accounting Policies

The combined financial statements of Brooks County, Texas (the "County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

The County also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the County, its component units or its constituents; and 2) The County or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County.

Based on these criteria, the County has no component units. Additionally, the County is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial major governmental funds, each displayed in a separate column. All remaining governmental and aggregated and reported as nonmajor funds.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund.

Road and Bridge. The Road and Bridge Fund accounts for are constitutional funds established to account for current funds used for the purpose of constructing and maintaining road and bridges. The principle source of revenue for this fund is ad valorem taxes, auto registration and intergovernmental revenues.

LSC FUND. The LSC fund is used to account for federal monies received for the housing of federal inmates in the County jail; the funds are use for the purpose operating costs incurred to operate the jail facilities.

In addition, the County reports the following fund types:

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

Agency Funds: These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support County programs, these funds are not included in the government-wide statements.

b. **Measurement Focus, Basis of Accounting**

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The County has chosen

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

c. Inventories and Prepaid Items

Inventories on the balance sheet are stated at weighted average cost. Inventory items are recorded as expenditures when they are consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

e. Receivable and Payable Balances

The County believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

h. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

3. Budgetary Data

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

The commissioners court may levy taxes only in accordance with the budget. After final approval of the budget, the commissioners court may spend county funds only in strict compliance with the budget, except in any emergency. The commissioners court may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. If the court amends the original budget to meet an emergency, the court must file a copy of its order amending the budget with the county clerk and the county clerk shall attach the copy to the original budget. Only the commissioner's court may amend the budget and shift funds from one budget account to another.

The original budget is adopted by commissioners court and filed with the county clerk. Amendments are made during the year and approved by commissioners court. The budget should not be exceeded in any expenditures category under state law. The budget was amended to reflect as close as possible revenues and expenditures for the twelve-month period. Certain categories exceeded the budget estimates. These variances were due to the fluctuations in revenues and expenditures as opposed to the prorated budget estimates.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

The county judge is by statute, the budget officer of the county. He usually requests and relies on the assistance of the county auditor to prepare the annual budget. After being furnished budget guidelines by commissioners court, the county judge, with the help of the county auditor, prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to commissioners court.

The commissioners court invites various department heads to appear for a hearing concerning the department's budget request. Before determining the final budget, commissioners court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available resources. Also, amendments can be made within the above guidelines.

When the budget had been adopted by commissioners' court, the county auditor is responsible for monitoring the expenditures of the various departments of the county to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the commissioners court advised of the condition of the various funds and accounts. Appropriations lapse at year-end.

Budgets for the general fund and budgeted special revenue, debt service and budgeted capital projects funds are adopted in accordance with generally accepted accounting principles (GAAP).

The following funds had adopted budgets for the fiscal year ended September 30, 2017:

- General Fund
- Road and Bridge Fund
- Health Use Sales Tax Fund
- Debt Service Fund
- LCS/I.C.E. Fund
- Capital Improvements Fund
- Lateral Road Fund

The level of control is the fund. By state law expenditures can exceed appropriations as long as the amounts do not exceed the available revenues and cash balances. Since revenues and expenditures are carefully monitored, it is felt that with GAAP basis the county will be in compliance with state law.

The legal level of budgetary control (the level on which expenditures may not exceed appropriations) is on an object class basis. If total expenditures exceed appropriations and are in excess of revenues and available cash then transfers of appropriated amounts must be made and approval must be obtained from the commissioners court. Management may not amend the budget. All amendments must be made by and approved by the commissioners' court.

5. Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

The County had no outstanding end-of-year encumbrances.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Violation None reported

Action Taken
 Not applicable

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

There are no deficit fund balances.

C. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:

At September 30, 2017, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$3,809,116 and the bank balance was \$3,626,655. The County's cash deposits at September 30, 2017 and during the year ended September 30, 2017, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The County's investments at September 30, 2017 are shown below.

Investment or Investment Type	Maturity
N/A	N/A
Total Investments	

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name.

At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the County was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

D. Capital Assets

Capital asset activity for the year ended September 30, 2017, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 236,742	\$ --	\$ --	\$ 236,742
Construction in progress	1,748,829	231,957	--	1,980,786
Total capital assets not being depreciated	<u>1,985,571</u>	<u>231,957</u>	<u>--</u>	<u>2,217,528</u>
<i>Capital assets being depreciated:</i>				
Road Network	3,670,863	--	--	3,670,863
Buildings and improvements	9,187,879	7,300	--	9,195,179
Equipment	2,717,059	211,291	--	2,928,350
Vehicles	1,777,257	--	--	1,777,257
Total capital assets being depreciated	<u>17,353,058</u>	<u>218,590</u>	<u>--</u>	<u>17,571,648</u>
Less accumulated depreciation for:				
Road Network	(1,184,664)	(81,226)	--	(1,265,890)
Buildings and improvements	(3,796,098)	(176,625)	--	(3,972,723)
Equipment	(2,180,205)	(161,054)	--	(2,341,259)
Vehicles	(1,269,401)	(118,988)	--	(1,388,389)
Total accumulated depreciation	<u>(8,430,368)</u>	<u>(537,893)</u>	<u>--</u>	<u>(8,968,261)</u>
Total capital assets being depreciated, net	<u>8,922,690</u>	<u>(319,303)</u>	<u>--</u>	<u>8,603,387</u>
Governmental activities capital assets, net	<u>\$ 10,908,261</u>	<u>\$ (87,346)</u>	<u>\$ --</u>	<u>\$ 10,820,915</u>

Depreciation was charged to functions as follows:

General Government	\$ 537,893
	<u>\$ 537,893</u>

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

E. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2017, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
Sheriff Seizure Fund	Homeland Security Fund	6,337	Short-term loans
Election Service Fund	Chapter 19 Fund	1,000	Short-term loans
	Total	<u>\$ 7,337</u>	

All amounts due are scheduled to be repaid within one year.

1. Transfers To and From Other Funds:

Transfers to and from other funds at September 30, 2017, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General fund	Airport Fund	\$ 32,000	Supplement other funds sources
General fund	Juvenile Probation Match	119,000	Supplement other funds sources
General fund	Consolidation Fund	26,933	Supplement other funds sources
LCS/ICE	General fund	298,711	Supplement other funds sources
	Total	<u>\$ 476,644</u>	

F. Short-Term Debt Activity

The County did not have any short-term debt outstanding for year ended September 30, 2017.

G. Long-Term Obligations

1. Long-Term Obligation Activity

The County accounts for long-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as Other Resources.

In 2004, the County issued Certificates of Obligation, Series 2004 in the amount of \$4,000,000 due in annual installments of 115,000 to \$295,000 through March 1, 2024. Interest range of 3.60% to 5.00% due semi-annually on March 1, and September 1, of each year. The proceeds of the above debt were received during September 2004 and were for the building improvements to the county courthouse, county airport, to construct and make improvements to various streets, roads and bridges within the county and county drainage facilities.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

The following is the certificates of obligation outstanding at September 30, 2017

Description	Interest Rates (%)	Date of Issuance	Date of Maturity	Bonds Outstanding
Certificates of Obligation	3.60% - 5.00%	August 9, 2004	March 1, 2024	\$1,805,000
Certificates of Obligation	4.59%	September 16, 2011	September 30, 2031	\$865,000
Certificates of Obligation	5.00% - 8.50%	September 15, 2013	March 1, 2020	\$575,000

In 2011, the County issued Certificates of Obligation, Series 2011 in the amount of \$1,100,000 due in annual installments of \$35,000 to \$80,000 through March 1, 2031. Interest rate of 4.59% due semi-annually on March 1, and September 1, of each year. The proceeds of the above debt were received during September 2011 and were for Courthouse renovations.

In 2013, the County issued General Obligation Refunding Bonds, Taxable Series 2013 in the amount of \$1,200,000 due in annual installments of \$50,000 to \$240,000 through March 1, 2020. Interest rate of 5.00% to 8.50% due semi-annually on March 1 and September 1, of each year. The proceeds of the above debt were received and used to pay the Settlement Agreement with the Department of Justice.

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2017, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Certificates of Obligation	\$ 3,710,000	\$ --	\$ 465,000	\$ 3,245,000	490,000
Capital leases	352,609	--	104,535	248,074	93,362
Total governmental activities	<u>\$ 4,062,609</u>	<u>\$ --</u>	<u>\$ 569,535</u>	<u>\$ 3,493,074</u>	<u>\$ 583,362</u>

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2017, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2018	\$ 490,000	\$ 157,271	\$ 647,271
2019	525,000	126,084	651,084
2020	410,000	98,019	508,019
2021	305,000	78,948	383,948
2022	305,000	63,413	368,413
2023-2027	1,210,000	163,576	1,210,000
Totals	<u>\$ 3,245,000</u>	<u>\$ 687,311</u>	<u>\$ 3,768,735</u>

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

3. Capital Leases

The County has entered into four lease agreements as lessee for financing the acquisition of a ten vehicles and software. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

1) On April 21, 2015, the County entered into a five year lease agreement, secured with 8 vehicles with Government Capital Corporation, with a maturity of November 15, 2019. Payments are due in annual installments of \$49,496.75, including interest of 3.40%.

2) On June 9, 2015, the County entered into a four year lease agreement, secured with COPsync hardware and software with Government Capital Corporation, with a maturity of July 1, 2019, payments are due in four annual installments of \$34,736.39, including interest of 3.373%

3) On July 13, 2015, the County entered into a four year lease agreement, secured with a constable vehicle with Government Capital Corporation, with a maturity of May 13, 2019, payments are due in four annual installments of \$7,366.69, including interest of 5.378%

4) On October 2, 2015, the County entered into a four year lease agreement, secured with a code enforcement vehicle with Government Capital Corporation, with a maturity of November 30, 2019, payments are due in five annual installments of \$10,667.80 including interest of 4.127%

Asset:

Machinery and Equipment	\$128,662
Vehicles	303,461
Total	<u>432,123</u>
Less: accumulated depreciation	<u>(135,041)</u>
Total	<u><u>\$297,083</u></u>

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2017, as follows:

<u>Year Ending September 30:</u>	
2018	\$ 102,268
2019	102,359
2020	59,943
Total Minimum Rentals	\$ 264,570
Less: amount representing interest	<u>(16,496)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 248,074</u></u>

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

H. Fund Balances

The County has restricted, committed, assigned, and unassigned fund balance as follows.

Restricted Fund Balance:	
Federal or State Funds Grant Restriction	\$1,582,165
Retirement of Long-Term Debt	75,260
	<u>\$1,657,425</u>
Committed Fund Balance:	
Construction	17,563
	<u>17,563</u>
Unassigned Fund Balance	1,079,208
	<u>1,079,208</u>
Total Fund Balance	<u>\$ 2,754,196</u>

I. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2017, the County purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

J. Pension Plan

1. Plan Description

The County's pension plan ("Plan") is a non-traditional, joint contributory, defined benefit plan which provides retirement, disability and death benefits to Plan members and beneficiaries. Kleberg County provides retirement, disability, and death for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). TCDRS is qualified pension under Section 401(a) of Internal Revenue Code. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 535 non-traditional defined benefit plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) is available upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034. The plan provisions are adopted by the governing body of the employer, within the options available in the Texas statutes governing TCDRS (TCDRS ACT). Members can retire at ages 60 and above with 10 or more years of service with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more.

Members are vested after 8 years of employment with any organization with an accredited plan (not just the County), but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer. Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

2. Contributions

The employer has elected the annually determined contribution rate (variable-rate) 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. It was 1.44% for the calendar year 2017. The deposit rate payable by the employee members is the rate of 4.00% as adopted by the governing body of the employer within the options available in the TCDRS.

Brooks County's contributions to TCDRS for the fiscal year ended September 30, 2017 were \$99,691 and were equal to the required contributions.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities - Developed	10.00%	4.70%
International Equities - Emerging	7.00%	5.70%
Investment - Grade Bonds	3.00%	0.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%

Discount Rate: The discount rate used to measure the total pension liability was 8.10%. The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternatives methods to determine sufficiently may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this going is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investments expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

3. Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2015	\$ 18,319,557	\$ 18,324,027	\$ (4,470)
Changes for the year			
Service cost	640,791		640,791
Interest	1,438,501		1,438,501
Change of benefit terms	(561,864)		(561,864)
Difference between expected and actual experience	(746,318)		(746,318)
Changes of assumptions	--		--
Contributions - employer		262,626	(262,626)
Contributions - employee		261,983	(261,983)
Net investment income		1,352,821	(1,352,821)
Benefit payments, including refunds of employee contributions	(1,221,745)	(1,221,745)	--
Administrative expense	--	(14,701)	14,701
Other changes	--	(81,629)	81,629
Net changes	(450,635)	(559,355)	(1,009,990)
Balance at 12/31/2015	\$ 17,868,922	\$ 18,883,382	\$ (1,014,460)

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

4. Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1%) or 1-percentage-point higher (9.1%) than the current rate.

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	Increase in Discount Rate (9.1%)
County's net pension liability	\$ 864,718	\$ (1,014,457)	\$ (2,604,157)

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2017, the District recognized pension expense of \$148,553.

At September 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 12,510	\$ 497,545
Changes in actuarial assumptions	65,668	-
Difference between projected and actual investment earnings	1,277,357	-
Contributions subsequent to the measurement date	38,538	-
Total	<u>\$ 1,394,073</u>	<u>\$ 497,545</u>

\$38,538 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2018	\$ 265,774
2019	\$ 187,595
2020	\$ 384,637
2021	\$ 19,984
2022	\$ -
Thereafter	\$ -

K. Health Care Coverage

During the year ended September 30, 2017, employees of the County were covered under Blue Cross Blue Shield. The County contributed \$576 per pay period per employee and dependents to the Plan.

L. Commitments and Contingencies

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

2. Litigation

No reportable litigation was pending against the County at September 30, 2017.

M. Closure and Postclosure Care Cost

State and federal laws and regulations require the County to place a final cover on its Brooks County Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$126,253.00 reported as landfill closure and postclosure care liability at September 30, 2017, represents the cumulative amount reported to date based on the use of 80 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$100,000.00 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2017. The landfill is still open as of 2017. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at September 30, 2017, investments of \$127,895.00 fair value are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

N. Subsequent Events

The County has evaluated subsequent events through March 19, 2018, the date which the financial statements were available to be issued.

O. GASB 63

GASB 63 -- Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources are the consumption of net assets by the government that is applicable to a future reporting period and deferred inflows of resources are the acquisition of net assets by the government that is applicable to future reporting period. Deferred outflows of resources and deferred inflows of resources are incorporated into the definitions of the required components of the residual measure and that measure is renamed as net position, rather than net assets.

P. GASB 68

GASB 68 -- establishes standards for accounting and financial reporting, but not funding or budgetary standards, for defined benefit pensions and defined contribution pensions provided to the employees of state and local government employers through pension plans that are administered through trusts or equivalent arrangements criteria as described in GASB 67. This statement relaxes the requirements of GASB Statement No. 68 to require that, at transition, a government recognize a beginning outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning pension liability.

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

BROOKS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 3,072,745	\$ 3,072,745	\$ 2,990,974	\$ (81,771)
License and Permits	3,400	3,400	4,893	1,493
Intergovernmental	126,700	126,700	91,304	(35,396)
Charges for Services	67,700	67,700	82,488	14,788
Fines and Forfeitures	1,128,500	1,128,500	1,725,331	596,831
Fees of Office	77,500	77,500	88,801	11,301
Investment Earnings	8,000	8,000	8,512	512
Miscellaneous Revenues	20,000	20,000	19,456	(544)
Gain on Sale of Assets	--	--	2,690	2,690
Total revenues	4,504,545	4,504,545	5,014,449	509,904
EXPENDITURES:				
General Government				
Commissioners' Court				
<i>Other Services and Charges</i>	3,000	3,000	2,162	838
Total Commissioners' Court	3,000	3,000	2,162	838
County Judge				
<i>Personal Services</i>	20,283	20,283	20,063	220
<i>Supplies</i>	1,000	944	944	--
<i>Other Services and Charges</i>	67,258	67,313	66,282	1,031
Total County Judge	88,540	88,540	87,289	1,251
County Clerk				
<i>Personal Services</i>	129,113	129,137	128,712	425
<i>Supplies</i>	1,500	1,500	1,234	266
<i>Other Services and Charges</i>	2,400	2,376	1,193	1,183
Total County Clerk	133,013	133,013	131,139	1,874
County Auditor				
<i>Personal Services</i>	308,757	308,757	307,828	929
<i>Supplies</i>	5,500	6,200	6,179	21
<i>Other Services and Charges</i>	13,000	12,300	5,417	6,883
Total County Auditor	327,257	327,257	319,424	7,833
County Treasurer				
<i>Personal Services</i>	122,836	122,830	122,316	514
<i>Supplies</i>	2,500	1,219	1,219	--
<i>Other Services and Charges</i>	2,500	3,787	3,785	2
Total County Treasurer	127,836	127,836	127,320	516
Tax Assessor-Collector				
<i>Personal Services</i>	96,770	97,270	96,893	377
<i>Other Services and Charges</i>	162,400	161,900	178,137	(16,237)
Total Tax Assessor-Collector	259,170	259,170	275,030	(15,860)
Courthouse and Buildings				
<i>Personal Services</i>	65,712	68,790	65,809	2,981
<i>Supplies</i>	14,750	17,719	17,045	674
<i>Other Services and Charges</i>	192,960	247,729	241,998	5,731
Total Courthouse and Buildings	273,422	334,237	324,852	9,385
Voter Registration				
<i>Personal Services</i>	41,927	41,942	41,828	114
<i>Supplies</i>	700	700	530	170
<i>Other Services and Charges</i>	18,800	18,786	18,192	594
Total Voters Registration	61,427	61,427	60,550	877

BROOKS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Non-Departmental				
<i>Supplies</i>	30,000	47,879	47,879	--
<i>Other Services and Charges</i>	502,174	545,402	543,983	1,419
<i>Total Non-Departmental</i>	532,174	593,281	591,862	1,419
Total General Government	1,805,840	1,927,762	1,919,628	8,134
Judicial				
County court				
<i>Personal Services</i>	34,452	33,229	31,128	2,101
<i>Other Services and Charges</i>	7,000	4,600	1,910	2,690
<i>Total County Court</i>	41,452	37,829	33,038	4,791
District Court				
<i>Personal Services</i>	111,480	75,300	65,057	10,243
<i>Supplies</i>	52,092	52,223	51,223	1,000
<i>Other Services and Charges</i>	20,000	19,951	7,991	11,960
<i>Total District Court</i>	183,572	147,473	124,271	23,202
District Clerk				
<i>Personal Services</i>	123,650	123,650	121,212	2,438
<i>Supplies</i>	1,500	1,475	1,429	46
<i>Other Services and Charges</i>	2,275	2,300	2,111	189
<i>Total District Clerk</i>	127,425	127,425	124,752	2,673
Justice of the Peace				
<i>Personal Services</i>	280,114	282,571	278,812	3,759
<i>Supplies</i>	4,000	4,367	3,797	570
<i>Other Services and Charges</i>	4,400	4,329	3,823	506
<i>Total Justice of the Peace</i>	288,514	291,267	286,432	4,835
County Attorney				
<i>Personal Services</i>	130,457	131,687	131,071	616
<i>Supplies</i>	500	750	645	105
<i>Other Services and Charges</i>	2,600	2,275	948	1,327
<i>Total County Attorney</i>	133,557	134,712	132,664	2,048
District Attorney				
<i>Personal Services</i>	37,931	37,431	33,668	3,763
<i>Supplies</i>	1,000	1,500	764	736
<i>Other Services and Charges</i>	1,500	1,500	823	677
<i>Total District Attorney</i>	40,431	40,431	35,255	5,176
Juvenile Court				
<i>Personal Services</i>	7,000	9,300	9,300	--
<i>Other Services and Charges</i>	300	300	300	--
<i>Total Juvenile Court</i>	7,300	9,600	9,600	--
Total Judicial	822,251	788,736	746,012	42,724
Public Safety				
Adult Probation				
<i>Personal Services</i>	68,150	68,850	68,601	249
<i>Supplies</i>	100	100	58	42
<i>Total Adult Probation</i>	68,250	68,950	68,659	291
Constables				
<i>Personal Services</i>	107,625	107,646	104,873	2,773
<i>Supplies</i>	800	681	500	181
<i>Other Services and Charges</i>	12,772	12,870	10,499	2,371
<i>Total Constables</i>	121,197	121,197	115,872	5,325

BROOKS COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-1
 Page 3 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff				
<i>Personal Services</i>	755,019	713,085	710,693	2,392
<i>Supplies</i>	82,000	73,497	73,015	482
<i>Other Services and Charges</i>	53,300	64,784	64,342	442
<i>Total Sheriff</i>	<u>890,319</u>	<u>851,366</u>	<u>848,050</u>	<u>3,316</u>
County Traffic Officer				
<i>Personal Services</i>	164,254	156,787	151,945	4,842
<i>Supplies</i>	900	900	803	97
<i>Other Services and Charges</i>	19,500	22,800	21,451	1,349
<i>Total County Traffic Officer</i>	<u>184,654</u>	<u>180,487</u>	<u>174,199</u>	<u>6,288</u>
County Jail				
<i>Personal Services</i>	498,241	427,119	425,725	1,394
<i>Supplies</i>	52,700	81,548	79,683	1,865
<i>Other Services and Charges</i>	90,300	141,911	141,360	551
<i>Total County Jail</i>	<u>641,241</u>	<u>650,578</u>	<u>646,768</u>	<u>3,810</u>
Fire Marshall & LEPC Coordinator				
<i>Personal Services</i>	30,015	30,526	26,802	3,724
<i>Supplies</i>	1,350	839	270	569
<i>Other Services and Charges</i>	7,000	3,300	1,732	1,568
<i>Total Fire Marshall & LEPC</i>	<u>38,365</u>	<u>34,665</u>	<u>28,804</u>	<u>5,861</u>
Total Public Safety	<u>1,944,025</u>	<u>1,907,242</u>	<u>1,882,352</u>	<u>24,890</u>
Public Transportation				
Texas Department of Public Safety				
<i>Personal Services</i>	31,703	21,982	14,525	7,457
<i>Supplies</i>	300	298	298	--
<i>Other Services and Charges</i>	2,750	2,752	2,648	104
<i>Total Texas Department of Public Safety</i>	<u>34,753</u>	<u>25,032</u>	<u>17,471</u>	<u>7,561</u>
Weigh Station				
<i>Personal Services</i>	38,057	38,057	37,953	104
<i>Other Services and Charges</i>	4,550	7,550	7,060	490
<i>Total Weigh Station</i>	<u>42,607</u>	<u>45,607</u>	<u>45,013</u>	<u>594</u>
Total Public Transportation	<u>77,361</u>	<u>70,640</u>	<u>62,484</u>	<u>8,156</u>
Health and Welfare				
<i>Other Services and Charges</i>	19,500	19,474	14,444	5,030
<i>Total Health and Welfare</i>	<u>19,500</u>	<u>19,474</u>	<u>14,444</u>	<u>5,030</u>
Out-Patient Clinic				
<i>Supplies</i>	1,000	1,005	1,003	2
<i>Other Services and Charges</i>	3,500	3,495	2,948	547
<i>Total Out-Patient Clinic</i>	<u>4,500</u>	<u>4,500</u>	<u>3,951</u>	<u>549</u>
Indigent				
<i>Other Services and Charges</i>	107,000	62,122	62,122	--
<i>Total Indigent</i>	<u>107,000</u>	<u>62,122</u>	<u>62,122</u>	<u>--</u>
Total Health and Welfare	<u>131,000</u>	<u>86,096</u>	<u>80,517</u>	<u>5,579</u>
Culture and Recreation				
Library				
<i>Personal Services</i>	31,701	31,703	31,604	99
<i>Supplies</i>	4,000	4,105	4,105	--
<i>Other Services and Charges</i>	1,000	893	823	70
<i>Total Library</i>	<u>36,701</u>	<u>36,701</u>	<u>36,532</u>	<u>169</u>
Total Culture and Recreation	<u>36,701</u>	<u>36,701</u>	<u>36,532</u>	<u>169</u>

BROOKS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-1
Page 4 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation				
County Extension Agent				
<i>Personal Services</i>	71,544	71,614	67,388	4,226
<i>Supplies</i>	4,000	3,930	3,303	627
<i>Other Services and Charges</i>	20,760	20,760	17,828	2,932
<i>Total County Extension Agent</i>	<u>96,304</u>	<u>96,304</u>	<u>88,519</u>	<u>7,785</u>
Total Conservation	<u>96,304</u>	<u>96,304</u>	<u>88,519</u>	<u>7,785</u>
<i>Debt Service:</i>				
<i>Principal</i>	30,840	30,371	30,053	318
<i>Interest and Fiscal Charges</i>	2,290	2,760	3,077	(317)
Total Expenditures	<u>4,946,612</u>	<u>4,946,612</u>	<u>4,849,174</u>	<u>97,438</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(442,067)</u>	<u>(442,067)</u>	<u>165,275</u>	<u>607,342</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	330,000	330,000	298,711	(31,289)
<i>Transfers Out</i>	(187,933)	(187,933)	(177,933)	10,000
Total Other Financing Sources (Uses)	<u>142,067</u>	<u>142,067</u>	<u>120,778</u>	<u>21,289</u>
Net Change in Fund Balances	<u>(300,000)</u>	<u>(300,000)</u>	<u>286,053</u>	<u>586,053</u>
Fund Balances - Beginning	816,515	816,515	816,515	--
Fund Balances - Ending	<u>\$ 516,515</u>	<u>\$ 516,515</u>	<u>\$ 1,102,568</u>	<u>\$ 586,053</u>

BROOKS COUNTY, TEXAS
 ROAD & BRIDGE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 888,449	\$ 888,449	\$ 1,138,668	\$ 250,219
License and Permits	250,000	250,000	243,104	(6,896)
Charges for Services	25,000	25,000	15,442	(9,558)
Investment Earnings	2,500	2,500	2,400	(100)
Miscellaneous Revenues	6,000	6,000	7,102	1,102
Total revenues	<u>1,171,949</u>	<u>1,171,949</u>	<u>1,406,716</u>	<u>234,767</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
<i>Personal Services</i>	1,192,452	1,209,731	1,130,961	78,770
<i>Supplies</i>	23,000	24,578	103,594	(79,016)
<i>Other Services and Charges</i>	457,000	438,143	264,323	173,820
Total Public Transportation	<u>1,672,452</u>	<u>1,672,452</u>	<u>1,498,878</u>	<u>173,574</u>
Total Public Transportation	<u>1,672,452</u>	<u>1,672,452</u>	<u>1,498,878</u>	<u>173,574</u>
<i>Debt Service:</i>				
<i>Principal</i>	43,301	43,097	43,037	60
<i>Interest and Fiscal Charges</i>	6,196	6,400	6,400	--
Total Expenditures	<u>1,721,949</u>	<u>1,721,949</u>	<u>1,548,315</u>	<u>173,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(550,000)</u>	<u>(550,000)</u>	<u>(141,599)</u>	<u>408,401</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(550,000)</u>	<u>(550,000)</u>	<u>(141,599)</u>	<u>408,401</u>
Fund Balances - Beginning	694,929	694,929	694,929	--
Fund Balances - Ending	<u>\$ 144,929</u>	<u>\$ 144,929</u>	<u>\$ 553,330</u>	<u>\$ 408,401</u>

BROOKS COUNTY, TEXAS

LCS / I.C.E.

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 9,630,000	\$ 9,630,000	\$ 9,987,188	\$ 357,188
Investment Earnings	1,000	1,000	581	(419)
Total revenues	<u>9,631,000</u>	<u>9,631,000</u>	<u>9,987,769</u>	<u>356,769</u>
EXPENDITURES:				
Public Safety				
<i>Other Services and Charges</i>	<u>9,301,000</u>	<u>9,301,000</u>	<u>9,689,463</u>	<u>(388,463)</u>
Total Public Safety	<u>9,301,000</u>	<u>9,301,000</u>	<u>9,689,463</u>	<u>(388,463)</u>
Total Expenditures	<u>9,301,000</u>	<u>9,301,000</u>	<u>9,689,463</u>	<u>(388,463)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>330,000</u>	<u>330,000</u>	<u>298,306</u>	<u>(31,694)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers Out</i>	<u>(330,000)</u>	<u>(330,000)</u>	<u>(298,711)</u>	<u>(31,289)</u>
Total Other Financing Sources (Uses)	<u>(330,000)</u>	<u>(330,000)</u>	<u>(298,711)</u>	<u>(31,289)</u>
Net Change in Fund Balances	--	--	(405)	(405)
Fund Balances - Beginning	419	419	419	--
Fund Balances - Ending	<u>\$ 419</u>	<u>\$ 419</u>	<u>\$ 14</u>	<u>\$ (405)</u>

BROOKS COUNTY, TEXAS
 SCHEDULE OF CHANGES IN THE COUNTY'S
 NET PENSION LIABILITY AND RELATED RATIOS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Plan Year Ended December 31,		
	2016	2015	2014
Total pension liability:			
Service cost	\$ 640,791	475,981	391,455
Interest	1,438,501	1,393,332	1,348,689
Changes of benefit terms	(561,864)	(79,047)	--
Differences between expected and actual experience	(746,318)	37,528	(48,778)
Changes of assumptions	--	197,006	--
Benefit payments, including refunds of employee contributions	(1,221,745)	(1,207,860)	(1,269,913)
Net change in total pension liability	(450,635)	816,940	421,453
Total pension liability - beginning	18,319,557	17,502,617	17,081,164
Total pension liability - ending (a)	\$ 17,868,922	18,319,557	17,502,617
Plan fiduciary net position:			
Contributions - employer	\$ 262,626	260,029	235,097
Contributions - employee	261,983	257,083	199,961
Net investment income	1,352,821	(275,540)	1,252,665
Benefit payments, including refunds of employee contributions	(1,221,745)	(1,207,860)	(1,269,913)
Administrative expense	(14,701)	(13,499)	(14,707)
Other	(81,629)	34,390	(53,067)
Net change in plan fiduciary net position	559,355	(945,397)	350,036
Plan fiduciary net position - beginning	18,324,027	19,269,424	18,919,387
Plan fiduciary net position - ending (b)	\$ 18,883,382	18,324,027	19,269,423
County's net pension liability - ending (a) - (b)	\$ (1,014,460)	(4,470)	(1,766,806)
Plan fiduciary net position as a percentage of the total pension liability	105.68%	100.02%	110.09%
Covered-employee payroll	\$ 3,730,467	3,672,617	2,856,590
County's net pension liability as a percentage of covered-employee payroll	-27.19%	-0.12%	-61.85%

Notes to Schedule:

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

BROOKS COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Fiscal Year		
	2017	2016	2015
Actuarially determined contribution	\$ 99,691	\$ 268,127	\$ 256,145
Contributions in relation to the actuarially determined contribution	(99,691)	(268,127)	(256,145)
Contribution deficiency (excess)	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 3,544,771	\$ 3,803,255	\$ 3,712,569
Contributions as a percentage of covered-employee payroll	2.81%	7.05%	6.90%

Notes to Schedule of Contributions

Valuation date:

Actuarially determined contribution rates are calculated as of December

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	1.8 years
Asset valuation method	5-year smoothed value, fund value
Inflation	3.00%
Salary increases	4.90%
Investment rate of return	8.00%
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously, Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

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*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 937,579	\$ 22,186	\$ 17,563	\$ 977,328
<i>Restricted Cash</i>	127,120	19,920	--	147,040
<i>Due from Other Funds</i>	7,337	--	--	7,337
Total Assets	<u>\$ 1,072,036</u>	<u>\$ 42,106</u>	<u>\$ 17,563</u>	<u>\$ 1,131,705</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 26,084	\$ --	\$ --	\$ 26,084
<i>Due to Other Funds</i>	7,337	--	--	7,337
Total Liabilities	<u>33,421</u>	<u>--</u>	<u>--</u>	<u>33,421</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	1,028,821	--	--	1,028,821
Retirement for Long-Term Debt	--	42,106	--	42,106
Committed Fund Balance				
Constuction	--	--	17,563	17,563
Unassigned Fund Balance	9,794	--	--	9,794
Total Fund Balance	<u>1,038,615</u>	<u>42,106</u>	<u>17,563</u>	<u>1,098,284</u>
Total Liabilities and Fund Balance	<u>\$ 1,072,036</u>	<u>\$ 42,106</u>	<u>\$ 17,563</u>	<u>\$ 1,131,705</u>

BROOKS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes:				
<i>General Property Taxes</i>	\$ --	\$ 634,432	\$ --	\$ 634,432
<i>General Sales and Use Taxes</i>	300,255	--	--	300,255
<i>License and Permits</i>	125,278	--	--	125,278
<i>Intergovernmental</i>	1,120,098	--	--	1,120,098
<i>Charges for Services</i>	41,963	--	--	41,963
<i>Fines and Forfeitures</i>	112,850	--	--	112,850
<i>Fees of Office</i>	89,166	--	--	89,166
<i>Investment Earnings</i>	3,231	662	115	4,008
<i>Miscellaneous Revenues</i>	11,831	--	9,953	21,784
<i>Contributions & Donations</i>	34,718	--	--	34,718
Total revenues	<u>1,839,390</u>	<u>635,094</u>	<u>10,068</u>	<u>2,484,552</u>
Expenditures:				
Current:				
<i>General Government</i>	108,178	--	--	108,178
<i>Judicial</i>	140,966	--	--	140,966
<i>Public Safety</i>	1,046,104	--	--	1,046,104
<i>Public Transportation</i>	33,175	--	179,275	212,450
<i>Health and Welfare</i>	300,451	--	--	300,451
<i>Culture and Recreation</i>	604	--	1,122	1,726
<i>Conservation</i>	195	--	--	195
<i>Economic Development and Assistance</i>	268,087	--	--	268,087
Debt Service:				
<i>Principal</i>	31,446	465,000	--	496,446
<i>Interest and Fiscal Charges</i>	3,291	189,114	--	192,405
Total Expenditures	<u>1,932,497</u>	<u>654,114</u>	<u>180,397</u>	<u>2,767,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(93,107)</u>	<u>(19,020)</u>	<u>(170,329)</u>	<u>(282,456)</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	177,933	--	--	177,933
Total Other Financing Sources (Uses)	<u>177,933</u>	<u>--</u>	<u>--</u>	<u>177,933</u>
Net Change in Fund Balances	<u>84,826</u>	<u>(19,020)</u>	<u>(170,329)</u>	<u>(104,523)</u>
Fund Balances - Beginning	953,789	61,126	187,892	1,202,807
Fund Balances - Ending	<u>\$ 1,038,615</u>	<u>\$ 42,106</u>	<u>\$ 17,563</u>	<u>\$ 1,098,284</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Landfill Fund	Consolidation Fund	Airport Improvement Fund	Chapter 19
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 10,214	\$ 4,357	\$ 3,296	\$ 1,158
<i>Restricted Cash</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 10,214</u>	<u>\$ 4,357</u>	<u>\$ 3,296</u>	<u>\$ 1,158</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 420	\$ 1,101	\$ --	\$ --
<i>Due to Other Funds</i>	--	--	--	1,000
Total Liabilities	<u>420</u>	<u>1,101</u>	<u>--</u>	<u>1,000</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	--	3,256	3,296	158
Committed Fund Balance				
Unassigned Fund Balance	9,794	--	--	--
Total Fund Balance	<u>9,794</u>	<u>3,256</u>	<u>3,296</u>	<u>158</u>
Total Liabilities and Fund Balance	<u>\$ 10,214</u>	<u>\$ 4,357</u>	<u>\$ 3,296</u>	<u>\$ 1,158</u>

<u>Constables Abandoned Vehicles</u>	<u>Sheriff Abandoned Vehicles</u>	<u>Sheriff's Contributions</u>	<u>Management & Preservation Fund</u>	<u>Courthouse Security</u>
\$ 3,546	\$ 50,888	\$ 5,515	\$ 29,349	\$ 70,547
--	--	--	--	--
<u>3,546</u>	<u>50,888</u>	<u>5,515</u>	<u>29,349</u>	<u>70,547</u>
\$ 320	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>320</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,226	50,888	5,515	29,349	70,547
--	--	--	--	--
<u>3,226</u>	<u>50,888</u>	<u>5,515</u>	<u>29,349</u>	<u>70,547</u>
<u>\$ 3,546</u>	<u>\$ 50,888</u>	<u>\$ 5,515</u>	<u>\$ 29,349</u>	<u>\$ 70,547</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Lateral Road Fund	Prevention & Treatment Fund	County Attorney Hot Check Fund	Homeland Security
ASSETS AND OTHER DEBITS				
<i>Assets:</i>				
<i>Cash and Cash Equivalents</i>	\$ 3,018	\$ 46,495	\$ 3,904	\$ 21,035
<i>Restricted Cash</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 3,018</u>	<u>\$ 46,495</u>	<u>\$ 3,904</u>	<u>\$ 21,035</u>
LIABILITIES AND FUND BALANCES:				
<i>Liabilities:</i>				
<i>Accounts Payable</i>	\$ --	\$ 35	\$ 6	\$ 32
<i>Due to Other Funds</i>	--	--	--	6,337
Total Liabilities	<u>--</u>	<u>35</u>	<u>6</u>	<u>6,369</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Fund Balances:</i>				
<i>Restricted Fund Balances:</i>				
<i>Federal or State Funds Grant Restriction</i>	3,018	46,460	3,898	14,666
<i>Committed Fund Balance</i>				
<i>Unassigned Fund Balance</i>	--	--	--	--
Total Fund Balance	<u>3,018</u>	<u>46,460</u>	<u>3,898</u>	<u>14,666</u>
Total Liabilities and Fund Balance	<u>\$ 3,018</u>	<u>\$ 46,495</u>	<u>\$ 3,904</u>	<u>\$ 21,035</u>

<u>Ed Rachal Sheriff Grant</u>	<u>Employee Vending Machine Commission Fund</u>	<u>Election Service Contract Fund</u>	<u>County Airport</u>	<u>Law Library Fund</u>
\$ 22,646	\$ 1,062	\$ 9,706	\$ 3,372	\$ 20,126
--	--	--	--	--
--	--	1,000	--	--
<u>\$ 22,646</u>	<u>\$ 1,062</u>	<u>\$ 10,706</u>	<u>\$ 3,372</u>	<u>\$ 20,126</u>
\$ 2,700	\$ --	\$ --	\$ --	\$ 374
--	--	--	--	--
<u>2,700</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>374</u>
19,946	1,062	10,706	3,372	19,752
--	--	--	--	--
<u>19,946</u>	<u>1,062</u>	<u>10,706</u>	<u>3,372</u>	<u>19,752</u>
<u>\$ 22,646</u>	<u>\$ 1,062</u>	<u>\$ 10,706</u>	<u>\$ 3,372</u>	<u>\$ 20,126</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Code Enforcement Arrest Fee Fund	Sheriff Seizure	Federal Arrest Drug Fund	LEOSE State Allocations
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 29,350	\$ 8,890	\$ 3,593	\$ 18,755
<i>Restricted Cash</i>	--	--	--	--
<i>Due from Other Funds</i>	--	6,337	--	--
Total Assets	<u>\$ 29,350</u>	<u>\$ 15,227</u>	<u>\$ 3,593</u>	<u>\$ 18,755</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 1,260	\$ 2,902	\$ --	\$ --
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>1,260</u>	<u>2,902</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	28,090	12,325	3,593	18,755
Committed Fund Balance				
Unassigned Fund Balance	--	--	--	--
Total Fund Balance	<u>28,090</u>	<u>12,325</u>	<u>3,593</u>	<u>18,755</u>
Total Liabilities and Fund Balance	<u>\$ 29,350</u>	<u>\$ 15,227</u>	<u>\$ 3,593</u>	<u>\$ 18,755</u>

Justice Crt Technology Fund	Drainage Improvements DRS 220016	Health Use Sales Tax Fund	Ed Rachal Audio Visual Fund	Elevated Storage Tank #7214035
\$ 75,747	\$ 7,000	\$ 10,661	\$ 1,540	\$ --
--	--	127,120	--	--
--	--	--	--	--
<u>\$ 75,747</u>	<u>\$ 7,000</u>	<u>\$ 137,781</u>	<u>\$ 1,540</u>	<u>\$ --</u>
\$ --	\$ --	\$ 1,631	\$ --	\$ --
--	--	--	--	--
--	--	1,631	--	--
75,747	7,000	136,150	1,540	--
--	--	--	--	--
<u>75,747</u>	<u>7,000</u>	<u>136,150</u>	<u>1,540</u>	<u>--</u>
<u>\$ 75,747</u>	<u>\$ 7,000</u>	<u>\$ 137,781</u>	<u>\$ 1,540</u>	<u>\$ --</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	<u>Drug Alcohol Court Diversion Program</u>	<u>DOJ/Federal Account</u>	<u>Brush Country Water District</u>	<u>Sheriff Local Border Security Fund</u>
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 141,373	\$ 30,561	\$ 50	\$ 25,273
<i>Restricted Cash</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 141,373</u>	<u>\$ 30,561</u>	<u>\$ 50</u>	<u>\$ 25,273</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ 197
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>197</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	141,373	30,561	50	25,076
Committed Fund Balance	--	--	--	--
Unassigned Fund Balance	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Fund Balance	<u>141,373</u>	<u>30,561</u>	<u>50</u>	<u>25,076</u>
Total Liabilities and Fund Balance	<u>\$ 141,373</u>	<u>\$ 30,561</u>	<u>\$ 50</u>	<u>\$ 25,273</u>

Sheriff Federal Seizure Fund	Constable Seizure Fund	Pre-Trial Fund	Juvenile Probation Match	TJPC-E VERTEX FUND
\$ 196,792	\$ 176	\$ 3,055	\$ 68,158	\$ 1,337
--	--	--	--	--
<u>\$ 196,792</u>	<u>\$ 176</u>	<u>\$ 3,055</u>	<u>\$ 68,158</u>	<u>\$ 1,337</u>
\$ 2,621	\$ --	\$ --	\$ 12,485	\$ --
--	--	--	--	--
<u>2,621</u>	<u>--</u>	<u>--</u>	<u>12,485</u>	<u>--</u>
194,171	176	3,055	55,673	1,337
--	--	--	--	--
<u>194,171</u>	<u>176</u>	<u>3,055</u>	<u>55,673</u>	<u>1,337</u>
<u>\$ 196,792</u>	<u>\$ 176</u>	<u>\$ 3,055</u>	<u>\$ 68,158</u>	<u>\$ 1,337</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Celebration Fund	Ed Rachal Carter Family Foundation	J.M. Alaniz Fairgrounds Fees Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 651	\$ 2,800	\$ 1,583	\$ 937,579
<i>Restricted Cash</i>	--	--	--	127,120
<i>Due from Other Funds</i>	--	--	--	7,337
Total Assets	<u>\$ 651</u>	<u>\$ 2,800</u>	<u>\$ 1,583</u>	<u>\$ 1,072,036</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ 26,084
<i>Due to Other Funds</i>	--	--	--	7,337
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>33,421</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	651	2,800	1,583	1,028,821
Committed Fund Balance				
Unassigned Fund Balance	--	--	--	9,794
Total Fund Balance	<u>651</u>	<u>2,800</u>	<u>1,583</u>	<u>1,038,615</u>
Total Liabilities and Fund Balance	<u>\$ 651</u>	<u>\$ 2,800</u>	<u>\$ 1,583</u>	<u>\$ 1,072,036</u>

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BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Landfill Fund	Consolidation Fund	Airport Improvement Fund	Alien Death Processing
Revenue:				
Taxes:				
<i>General Sales and Use Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>License and Permits</i>	--	--	--	--
<i>Intergovernmental</i>	--	52,242	--	46,602
<i>Charges for Services</i>	10,202	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	11	--	--	--
<i>Miscellaneous Revenues</i>	1	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total revenues	<u>10,214</u>	<u>52,242</u>	<u>--</u>	<u>46,602</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	420	80,981	--	46,602
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
Debt Service:				
<i>Principal</i>	--	--	--	--
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>420</u>	<u>80,981</u>	<u>--</u>	<u>46,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,794</u>	<u>(28,739)</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	26,933	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>26,933</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	9,794	(1,806)	--	--
Fund Balances - Beginning	--	5,062	3,296	--
Fund Balances - Ending	<u>\$ 9,794</u>	<u>\$ 3,256</u>	<u>\$ 3,296</u>	<u>\$ --</u>

Chapter 19	Radio Antenna & Repeater Grant	Constables Abandoned Vehicles	Sheriff Abandoned Vehicles	Sheriff's Contributions
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	125,278	--
1,340	19,850	12,035	--	--
--	--	--	--	--
--	--	--	--	--
--	--	33	176	--
--	--	--	--	--
--	--	--	--	34,718
<u>1,340</u>	<u>19,850</u>	<u>12,068</u>	<u>125,454</u>	<u>34,718</u>
1,340	--	--	--	30,347
--	--	--	--	--
--	19,850	9,112	101,637	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,340</u>	<u>19,850</u>	<u>9,112</u>	<u>101,637</u>	<u>30,347</u>
--	--	2,956	23,817	4,371
--	--	--	--	--
--	--	--	--	--
--	--	2,956	23,817	4,371
158	--	270	27,071	1,144
<u>\$ 158</u>	<u>\$ --</u>	<u>\$ 3,226</u>	<u>\$ 50,888</u>	<u>\$ 5,515</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Management & Preservation Fund	Courthouse Security	Lateral Road Fund	Prevention & Treatment Fund
Revenue:				
Taxes:				
<i>General Sales and Use Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>License and Permits</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	9,068	7,309
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	13,222	38,061	--	--
<i>Investment Earnings</i>	199	326	23	215
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total revenues	<u>13,421</u>	<u>38,387</u>	<u>9,091</u>	<u>7,524</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	35,837	--	--	--
<i>Public Safety</i>	--	27,386	7,676	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	2,471
<i>Culture and Recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
Debt Service:				
<i>Principal</i>	--	--	--	--
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>35,837</u>	<u>27,386</u>	<u>7,676</u>	<u>2,471</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22,416)</u>	<u>11,001</u>	<u>1,415</u>	<u>5,053</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(22,416)</u>	<u>11,001</u>	<u>1,415</u>	<u>5,053</u>
Fund Balances - Beginning	51,765	59,546	1,603	41,407
Fund Balances - Ending	<u>\$ 29,349</u>	<u>\$ 70,547</u>	<u>\$ 3,018</u>	<u>\$ 46,460</u>

County Attorney Hot Check Fund	Homeland Security	Ed Rachal Sheriff Grant	Employee Vending Machine Commission Fund	Election Service Contract Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	94,158	98,500	--	--
--	--	--	--	--
--	--	--	--	--
671	--	--	--	--
35	--	96	--	33
--	--	--	--	10,680
--	--	--	--	--
<u>706</u>	<u>94,158</u>	<u>98,596</u>	<u>--</u>	<u>10,713</u>
--	--	--	--	--
9,911	--	--	--	--
--	124,965	46,014	--	5,599
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	31,446	--	--
--	--	3,291	--	--
<u>9,911</u>	<u>124,965</u>	<u>80,751</u>	<u>--</u>	<u>5,599</u>
<u>(9,205)</u>	<u>(30,807)</u>	<u>17,845</u>	<u>--</u>	<u>5,114</u>
--	--	--	--	--
--	--	--	--	--
<u>(9,205)</u>	<u>(30,807)</u>	<u>17,845</u>	<u>--</u>	<u>5,114</u>
13,103	45,473	2,101	1,062	5,592
<u>\$ 3,898</u>	<u>\$ 14,666</u>	<u>\$ 19,946</u>	<u>\$ 1,062</u>	<u>\$ 10,706</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	County Airport	Law Library Fund	Code Enforcement Arrest Fee Fund	Sheriff Seizure
Revenue:				
Taxes:				
<i>General Sales and Use Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>License and Permits</i>	--	--	--	--
<i>Intergovernmental</i>	11,101	--	--	--
<i>Charges for Services</i>	360	3,850	27,551	--
<i>Fines and Forfeitures</i>	--	--	--	67,392
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	31	99	118	255
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total revenues	<u>11,492</u>	<u>3,949</u>	<u>27,669</u>	<u>67,647</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	3,900	15,380	140,311
<i>Public Transportation</i>	33,175	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
Debt Service:				
<i>Principal</i>	--	--	--	--
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>33,175</u>	<u>3,900</u>	<u>15,380</u>	<u>140,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(21,683)</u>	<u>49</u>	<u>12,289</u>	<u>(72,664)</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	32,000	--	--	--
Total Other Financing Sources (Uses)	<u>32,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	10,317	49	12,289	(72,664)
Fund Balances - Beginning	(6,945)	19,703	15,801	84,989
Fund Balances - Ending	<u>\$ 3,372</u>	<u>\$ 19,752</u>	<u>\$ 28,090</u>	<u>\$ 12,325</u>

Federal Arrest Drug Fund	LEOSE State Allocations	Justice Crt Technology Fund	Drainage Improvements DRS 220016	Health Use Sales Tax Fund
\$ --	\$ --	\$ --	\$ --	\$ 300,255
--	--	--	--	--
--	7,517	--	--	--
--	--	--	--	--
--	--	37,212	--	--
18	97	384	--	117
--	--	--	--	--
--	--	--	--	--
<u>18</u>	<u>7,614</u>	<u>37,596</u>	<u>--</u>	<u>300,372</u>
--	--	--	--	--
--	--	55,685	--	--
--	5,764	--	--	--
--	--	--	--	--
--	--	--	--	297,980
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>5,764</u>	<u>55,685</u>	<u>--</u>	<u>297,980</u>
18	1,850	(18,089)	--	2,392
--	--	--	--	--
--	--	--	--	--
<u>18</u>	<u>1,850</u>	<u>(18,089)</u>	<u>--</u>	<u>2,392</u>
3,575	16,905	93,836	7,000	133,758
<u>\$ 3,593</u>	<u>\$ 18,755</u>	<u>\$ 75,747</u>	<u>\$ 7,000</u>	<u>\$ 136,150</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Ed Rachal Audio Visual Fund	CDBG Grant #7214060	79th Judicial Dist/Drug Alcohol Fund	TXCDBG Contract #7215075
Revenue:				
Taxes:				
<i>General Sales and Use Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>License and Permits</i>	--	--	--	--
<i>Intergovernmental</i>	--	36,769	93,310	131,897
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	6	--	--	--
<i>Miscellaneous Revenues</i>	1,150	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total revenues	<u>1,156</u>	<u>36,769</u>	<u>93,310</u>	<u>131,897</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	--	93,310	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	604	--	--	--
<i>Conservation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	36,769	--	131,897
Debt Service:				
<i>Principal</i>	--	--	--	--
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>604</u>	<u>36,769</u>	<u>93,310</u>	<u>131,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>552</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	552	--	--	--
Fund Balances - Beginning	988	--	--	--
Fund Balances - Ending	<u>\$ 1,540</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Elevated Storage Tank #7214035	Drug Alcohol Court Diversion Program	DOJ/Federal Account	Brush Country Water District	Sheriff Local Border Security Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
99,451	--	--	50	35,000
--	--	--	--	--
--	45,458	--	--	--
--	--	--	--	--
--	655	--	--	--
--	--	--	--	--
<u>99,451</u>	<u>46,113</u>	<u>--</u>	<u>50</u>	<u>35,000</u>
--	--	76,491	--	--
--	39,533	--	--	--
--	--	--	--	44,065
--	--	--	--	--
--	--	--	--	--
99,421	--	--	--	--
--	--	--	--	--
<u>99,421</u>	<u>39,533</u>	<u>76,491</u>	<u>--</u>	<u>44,065</u>
30	6,580	(76,491)	50	(9,065)
--	--	--	--	--
<u>30</u>	<u>6,580</u>	<u>(76,491)</u>	<u>50</u>	<u>(9,065)</u>
(30)	134,793	107,052	--	34,141
<u>\$ --</u>	<u>\$ 141,373</u>	<u>\$ 30,561</u>	<u>\$ 50</u>	<u>\$ 25,076</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Sheriff Federal Seizure Fund	Constable Seizure Fund	Pre-Trial Fund	Juvenile Probation Match
Revenue:				
Taxes:				
General Sales and Use Taxes	\$ --	\$ --	\$ --	\$ --
License and Permits	--	--	--	--
Intergovernmental	183,848	--	3,050	176,701
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	--	--
Fees of Office	--	--	--	--
Investment Earnings	298	1	5	--
Miscellaneous Revenues	--	--	--	--
Contributions & Donations	--	--	--	--
Total revenues	<u>184,146</u>	<u>1</u>	<u>3,055</u>	<u>176,701</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	--	--	--
Public Safety	6,897	--	--	264,939
Public Transportation	--	--	--	--
Health and Welfare	--	--	--	--
Culture and Recreation	--	--	--	--
Conservation	--	--	--	--
Economic Development and Assistance	--	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>6,897</u>	<u>--</u>	<u>--</u>	<u>264,939</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>177,249</u>	<u>1</u>	<u>3,055</u>	<u>(88,238)</u>
Other Financing Sources (Uses):				
Transfers In	--	--	--	119,000
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>119,000</u>
Net Change in Fund Balances	177,249	1	3,055	30,762
Fund Balances - Beginning	16,922	175	--	24,911
Fund Balances - Ending	<u>\$ 194,171</u>	<u>\$ 176</u>	<u>\$ 3,055</u>	<u>\$ 55,673</u>

TJPC-E VERTEX FUND	Celebration Fund	Ed Rachal Carter Family Foundation	J.M. Alaniz Fairgrounds Fees Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 300,255
--	--	--	--	125,278
--	--	--	300	1,120,098
--	--	--	--	41,963
--	--	--	--	112,850
--	--	--	--	89,166
--	--	--	--	3,231
--	--	--	--	11,831
--	--	--	--	34,718
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--	--	--	300	1,839,390
--	--	--	--	108,178
--	--	--	--	140,966
--	96	1,200	--	1,046,104
--	--	--	--	33,175
--	--	--	--	300,451
--	--	--	--	604
--	--	--	195	195
--	--	--	--	268,087
--	--	--	--	31,446
--	--	--	--	3,291
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--	96	1,200	195	1,932,497
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--	(96)	(1,200)	105	(93,107)
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--	--	--	--	177,933
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--	--	--	--	177,933
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--	(96)	(1,200)	105	84,826
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
1,337	747	4,000	1,478	953,789
<u>\$ 1,337</u>	<u>\$ 651</u>	<u>\$ 2,800</u>	<u>\$ 1,583</u>	<u>\$ 1,038,615</u>

BROOKS COUNTY, TEXAS
 LATERAL ROAD
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 9,000	\$ 9,000	\$ 9,068	\$ 68
Investment Earnings	--	--	23	23
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>9,091</u>	<u>91</u>
EXPENDITURES:				
Public Safety				
<i>Other Services and Charges</i>	10,600	10,600	7,676	2,924
Total Public Safety	<u>10,600</u>	<u>10,600</u>	<u>7,676</u>	<u>2,924</u>
Total Expenditures	<u>10,600</u>	<u>10,600</u>	<u>7,676</u>	<u>2,924</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,600)</u>	<u>(1,600)</u>	<u>1,415</u>	<u>3,015</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(1,600)</u>	<u>(1,600)</u>	<u>1,415</u>	<u>3,015</u>
Fund Balances - Beginning	1,603	1,603	1,603	--
Fund Balances - Ending	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3,018</u>	<u>\$ 3,015</u>

BROOKS COUNTY, TEXAS
HEALTH USE SALES TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Sales and Use Taxes</i>	\$ 296,000	\$ 296,000	\$ 300,255	\$ 4,255
Investment Earnings	100	100	117	17
Total revenues	<u>296,100</u>	<u>296,100</u>	<u>300,372</u>	<u>4,272</u>
EXPENDITURES:				
Health and Welfare				
<i>Health & Welfare</i>				
<i>Personal Services</i>	50,359	50,359	43,702	6,657
<i>Other Services and Charges</i>	261,741	261,741	254,278	7,463
Total Health and Welfare	<u>312,100</u>	<u>312,100</u>	<u>297,980</u>	<u>14,120</u>
Total Expenditures	<u>312,100</u>	<u>312,100</u>	<u>297,980</u>	<u>14,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,000)</u>	<u>(16,000)</u>	<u>2,392</u>	<u>18,392</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(16,000)	(16,000)	2,392	18,392
Fund Balances - Beginning	133,758	133,758	133,758	--
Fund Balances - Ending	<u>\$ 117,758</u>	<u>\$ 117,758</u>	<u>\$ 136,150</u>	<u>\$ 18,392</u>

BROOKS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
<i>General Property Taxes</i>	\$ 650,177	\$ 650,177	\$ 634,432	\$ (15,745)
Investment Earnings	--	--	662	662
Total revenues	<u>650,177</u>	<u>650,177</u>	<u>635,094</u>	<u>(15,083)</u>
EXPENDITURES:				
<i>Debt Service:</i>				
<i>Principal</i>	594,714	594,714	465,000	129,714
<i>Interest and Fiscal Charges</i>	55,463	55,463	189,114	(133,651)
Total Expenditures	<u>650,177</u>	<u>650,177</u>	<u>654,114</u>	<u>(3,937)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>(19,020)</u>	<u>(19,020)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	--	(19,020)	(19,020)
Fund Balances - Beginning	61,126	61,126	61,126	--
Fund Balances - Ending	<u>\$ 61,126</u>	<u>\$ 61,126</u>	<u>\$ 42,106</u>	<u>\$ (19,020)</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2017

	<u>Ed Rachal Memorial Library Grant</u>	<u>Capital Improvements Fund</u>	<u>Courthouse Renovation</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 24	\$ 17,536	\$ 3	\$ 17,563
Total Assets	<u>\$ 24</u>	<u>\$ 17,536</u>	<u>\$ 3</u>	<u>\$ 17,563</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Committed Fund Balance				
Constuction	\$ 24	\$ 17,536	\$ 3	\$ 17,563
Unassigned Fund Balance	--	--	--	--
Total Fund Balance	<u>24</u>	<u>17,536</u>	<u>3</u>	<u>17,563</u>
Total Liabilities and Fund Balance	<u>\$ 24</u>	<u>\$ 17,536</u>	<u>\$ 3</u>	<u>\$ 17,563</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Ed Rachal Memorial Library Grant	Capital Improvements Fund	Courthouse Renovation	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
<i>Investment Earnings</i>	\$ --	\$ 115	\$ --	\$ 115
<i>Miscellaneous Revenues</i>	--	9,953	--	9,953
Total revenues	<u>--</u>	<u>10,068</u>	<u>--</u>	<u>10,068</u>
Expenditures:				
Current:				
<i>Public Transportation</i>	--	179,275	--	179,275
<i>Culture and Recreation</i>	1,122	--	--	1,122
Total Expenditures	<u>1,122</u>	<u>179,275</u>	<u>--</u>	<u>180,397</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,122)</u>	<u>(169,207)</u>	<u>--</u>	<u>(170,329)</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(1,122)	(169,207)	--	(170,329)
Fund Balances - Beginning	1,146	186,743	3	187,892
Fund Balances - Ending	<u>\$ 24</u>	<u>\$ 17,536</u>	<u>\$ 3</u>	<u>\$ 17,563</u>

BROOKS COUNTY, TEXAS
CAPITAL IMPROVEMENTS FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 115	\$ (885)
Miscellaneous Revenues	--	--	9,953	9,953
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>10,068</u>	<u>9,068</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
<i>Other Services and Charges</i>	187,000	187,000	179,275	7,725
Total Public Transportation	<u>187,000</u>	<u>187,000</u>	<u>179,275</u>	<u>7,725</u>
Total Expenditures	<u>187,000</u>	<u>187,000</u>	<u>179,275</u>	<u>7,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(186,000)</u>	<u>(186,000)</u>	<u>(169,207)</u>	<u>16,793</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(186,000)	(186,000)	(169,207)	16,793
Fund Balances - Beginning	186,743	186,743	186,743	--
Fund Balances - Ending	<u>\$ 743</u>	<u>\$ 743</u>	<u>\$ 17,536</u>	<u>\$ 16,793</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2017

	District Attorney Escrow	Sheriff Bond Account	Payroll Fund	State Fees Fund
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 388,030	\$ 19,321	\$ 41,092	\$ 166,179
Total Assets	<u>\$ 388,030</u>	<u>\$ 19,321</u>	<u>\$ 41,092</u>	<u>\$ 166,179</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 388,030	\$ 19,321	\$ 41,092	\$ 166,179
Total Liabilities	<u>\$ 388,030</u>	<u>\$ 19,321</u>	<u>\$ 41,092</u>	<u>\$ 166,179</u>

NET POSITION

Appellate Judicial System	County Clerk Fund	District Clerk Fund	FICA Tax Fund	Withholding Tax Fund
\$ 95	\$ 70,048	\$ 68,683	\$ 23,299	\$ 12,109
\$ 95	\$ 70,048	\$ 68,683	\$ 23,299	\$ 12,109
\$ 95	\$ 70,048	\$ 68,683	\$ 23,299	\$ 12,109
\$ 95	\$ 70,048	\$ 68,683	\$ 23,299	\$ 12,109

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2017

	Sheriff Regular Account	TCDRS Fund	Total Agency Funds (See Exhibit A-10)
ASSETS:			
<i>Cash and Cash Equivalents</i>	\$ 1,641	\$ 18,039	\$ 808,536
Total Assets	<u>\$ 1,641</u>	<u>\$ 18,039</u>	<u>\$ 808,536</u>
LIABILITIES:			
<i>Due to Other Governments and Agencies</i>	\$ 1,641	\$ 18,039	\$ 808,536
Total Liabilities	<u>\$ 1,641</u>	<u>\$ 18,039</u>	<u>\$ 808,536</u>
NET POSITION			

BROOKS COUNTY, TEXAS

EXHIBIT C-12

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
Payroll Fund				
ASSETS				
Cash & Investments	\$ 71,402	\$ 4,661,423	\$ 4,691,733	\$ 41,092
Total Assets	<u>\$ 71,402</u>	<u>\$ 4,661,423</u>	<u>\$ 4,691,733</u>	<u>\$ 41,092</u>
LIABILITIES				
Due to Other Governments	\$ 71,402	\$ 4,661,423	\$ 4,691,733	\$ 41,092
Total Liabilities	<u>\$ 71,402</u>	<u>\$ 4,661,423</u>	<u>\$ 4,691,733</u>	<u>\$ 41,092</u>
State Fees Fund				
ASSETS				
Cash & Investments	\$ 175,336	\$ 738,246	\$ 747,403	\$ 166,179
Total Assets	<u>\$ 175,336</u>	<u>\$ 738,246</u>	<u>\$ 747,403</u>	<u>\$ 166,179</u>
LIABILITIES				
Due to Other Governments	\$ 175,336	\$ 738,246	\$ 747,403	\$ 166,179
Total Liabilities	<u>\$ 175,336</u>	<u>\$ 738,246</u>	<u>\$ 747,403</u>	<u>\$ 166,179</u>
Appellate Judicial System				
ASSETS				
Cash & Investments	\$ 60	\$ 280	\$ 245	\$ 95
Total Assets	<u>\$ 60</u>	<u>\$ 280</u>	<u>\$ 245</u>	<u>\$ 95</u>
LIABILITIES				
Due to Other Governments	\$ 60	\$ 280	\$ 245	\$ 95
Total Liabilities	<u>\$ 60</u>	<u>\$ 280</u>	<u>\$ 245</u>	<u>\$ 95</u>
District Attorney Escrow Fund				
ASSETS				
Cash & Investments	\$ 418,237	\$ 18,003	\$ 48,210	\$ 388,030
Total Assets	<u>\$ 418,237</u>	<u>\$ 18,003</u>	<u>\$ 48,210</u>	<u>\$ 388,030</u>
LIABILITIES				
Due to Other Governments	\$ 418,237	\$ 18,003	\$ 48,210	\$ 388,030
Total Liabilities	<u>\$ 418,237</u>	<u>\$ 18,003</u>	<u>\$ 48,210</u>	<u>\$ 388,030</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-12

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
County Clerk Funds				
ASSETS				
Cash & Investments	\$ 66,961	\$ 100,940	\$ 97,853	\$ 70,048
Total Assets	<u>\$ 66,961</u>	<u>\$ 100,940</u>	<u>\$ 97,853</u>	<u>\$ 70,048</u>
LIABILITIES				
Due to Other Governments	\$ 66,961	\$ 100,940	\$ 97,853	\$ 70,048
Total Liabilities	<u>\$ 66,961</u>	<u>\$ 100,940</u>	<u>\$ 97,853</u>	<u>\$ 70,048</u>
District Clerk Funds				
ASSETS				
Cash & Investments	\$ 69,189	\$ 123,240	\$ 123,746	\$ 68,683
Total Assets	<u>\$ 69,189</u>	<u>\$ 123,240</u>	<u>\$ 123,746</u>	<u>\$ 68,683</u>
LIABILITIES				
Due to Other Governments	\$ 69,189	\$ 123,240	\$ 123,746	\$ 68,684
Total Liabilities	<u>\$ 69,189</u>	<u>\$ 123,240</u>	<u>\$ 123,746</u>	<u>\$ 68,684</u>
FICA Tax Fund				
ASSETS				
Cash & Investments	\$ 25,315	\$ 549,068	\$ 551,084	\$ 23,299
Total Assets	<u>\$ 25,315</u>	<u>\$ 549,068</u>	<u>\$ 551,084</u>	<u>\$ 23,299</u>
LIABILITIES				
Due to Other Governments	\$ 25,315	\$ 549,068	\$ 551,084	\$ 23,299
Total Liabilities	<u>\$ 25,315</u>	<u>\$ 549,068</u>	<u>\$ 551,084</u>	<u>\$ 23,299</u>
Withholding Tax Fund				
ASSETS				
Cash & Investments	\$ 13,702	\$ 292,483	\$ 294,076	\$ 12,109
Total Assets	<u>\$ 13,702</u>	<u>\$ 292,483</u>	<u>\$ 294,076</u>	<u>\$ 12,109</u>
LIABILITIES				
Due to Other Governments	\$ 13,702	\$ 292,483	\$ 294,076	\$ 12,109
Total Liabilities	<u>\$ 13,702</u>	<u>\$ 292,483</u>	<u>\$ 294,076</u>	<u>\$ 12,109</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>Tax Assessor Collector Fund</u>				
ASSETS				
Cash & Investments	\$ 78,915	\$ 12,913,529	\$ 12,944,032	\$ 48,412
	--	--	--	--
Total Assets	<u>\$ 78,915</u>	<u>\$ 12,913,529</u>	<u>\$ 12,944,032</u>	<u>\$ 48,412</u>
LIABILITIES				
Due to Other Governments	\$ 78,915	\$ 12,913,529	\$ 12,944,032	\$ 48,412
	--	--	--	--
Total Liabilities	<u>\$ 78,915</u>	<u>\$ 12,913,529</u>	<u>\$ 12,944,032</u>	<u>\$ 48,412</u>
<u>Sheriff Regular Account</u>				
ASSETS				
Cash & Investments	\$ 4,773	\$ 19,715	\$ 22,847	\$ 1,641
	--	--	--	--
Total Assets	<u>\$ 4,773</u>	<u>\$ 19,715</u>	<u>\$ 22,847</u>	<u>\$ 1,641</u>
LIABILITIES				
Due to Other Governments	\$ 4,773	\$ 19,715	\$ 22,847	\$ 1,641
	--	--	--	--
Total Liabilities	<u>\$ 4,773</u>	<u>\$ 19,715</u>	<u>\$ 22,847</u>	<u>\$ 1,641</u>
<u>Sheriff Bond Account</u>				
ASSETS				
Cash & Investments	\$ 19,260	\$ 156	\$ 95	\$ 19,321
	--	--	--	--
Total Assets	<u>\$ 19,260</u>	<u>\$ 156</u>	<u>\$ 95</u>	<u>\$ 19,321</u>
LIABILITIES				
Due to Other Governments	\$ 19,260	\$ 156	\$ 95	\$ 19,321
	--	--	--	--
Total Liabilities	<u>\$ 19,260</u>	<u>\$ 156</u>	<u>\$ 95</u>	<u>\$ 19,321</u>
<u>TCDRS Fund</u>				
ASSETS				
Cash & Investments	\$ 47,935	\$ 293,448	\$ 323,344	\$ 18,039
	--	--	--	--
Total Assets	<u>\$ 47,935</u>	<u>\$ 293,448</u>	<u>\$ 323,344</u>	<u>\$ 18,039</u>
LIABILITIES				
Due to Other Governments	\$ 47,935	\$ 293,448	\$ 323,344	\$ 18,039
	--	--	--	--
Total Liabilities	<u>\$ 47,935</u>	<u>\$ 293,448</u>	<u>\$ 323,344</u>	<u>\$ 18,039</u>
<u>TOTAL AGENCY FUNDS:</u>				
ASSETS				
Cash & Investments	\$ 991,084	\$ 19,710,532	\$ 19,844,669	\$ 856,948
	--	--	--	--
Total Assets	<u>\$ 991,084</u>	<u>\$ 19,710,532</u>	<u>\$ 19,844,669</u>	<u>\$ 856,948</u>
LIABILITIES				
Due to Other Governments	\$ 991,084	\$ 19,710,532	\$ 19,844,669	\$ 856,948
	--	--	--	--
Total Liabilities	<u>\$ 991,084</u>	<u>\$ 19,710,532</u>	<u>\$ 19,844,669</u>	<u>\$ 856,948</u>

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Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

BROOKS COUNTY, TEXAS
BOND SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Date of Issue	Description	Interest Rate Payable	Amounts Original Issue	10 Amounts Outstanding 10/1/16	20 Issued Current Year	30 Retired Current Year
March 2004	Certificates of Obligation	3.60% - 5.0%	\$ 4,000,000	\$ 2,020,000	\$ --	\$ 215,000
September 2011	Certificates of Obligation	4.59%	1,100,000	910,000	--	45,000
September 2013	Certificates of Obligation	5.00% - 8.50%	1,200,000	780,000	--	205,000
1000 Totals			\$ 6,300,000	\$ 3,710,000	\$ --	\$ 465,000

40 Amounts Outstanding 9/30/17	50 Interest Current Year	Requirements				I 10/1/17 To Maturity Interest
		Year Ending 9/30/18		Year Ending 9/30/19		
		Principal	Interest	Principal	Interest	
\$ 1,805,000	\$ 88,977	\$ 225,000	\$ 79,625	\$ 235,000	\$ 69,618	\$ 167,502
865,000	40,736	45,000	40,736	50,000	36,491	229,500
575,000	55,463	22,000	38,975	240,000	19,975	4,888
<u>\$ 3,245,000</u>	<u>\$ 185,176</u>	<u>\$ 292,000</u>	<u>\$ 159,336</u>	<u>\$ 525,000</u>	<u>\$ 126,084</u>	<u>\$ 401,890</u>

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5402 Holly Road, Suite 102
Corpus Christi, Texas 78411
Office: (361) 980-0428 Fax: (361) 980-1002

Independent Auditors' Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With *Government Auditing Standards*

Commissioners' Court
Brooks County, Texas
P.O. Box 517
Falfurrias, Texas 78355

Members of the Commissioners' Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Brooks County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Brooks County, Texas's basic financial statements, and have issued our report thereon dated March 19, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Brooks County, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Brooks County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the Brooks County, Texas's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brooks County, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Raul Hernandez & Company, P.C.

Corpus Christi, Texas
March 19, 2018

BROOKS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards - N/A

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
N/A	

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

BROOKS COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Finding/Recommendation	Current Status	Management's Explanation if Not Implemented
N/A		

BROOKS COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2017

N/A

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IN THE MATTER OF AMENDING THE BUDGET THROUGH A LINE ITEM TRANSFER FOR BROOKS COUNTY

FY 2017-2018

ON THIS 23rd DAY OF ~~March~~ 2018, AT A COMMISSIONERS' COURT MEETING THE FOLLOWING MEMBERS BEING PRESENT:

IMELDA BARRERA	COUNTY JUDGE
GLORIA GARZA	COMMISSIONER, PCT. #1
VINCE VARGAS	COMMISSIONER, PCT. #2
ARMANDO OLIVAREZ	COMMISSIONER, PCT. #3
JOSE A. "TONY" MARTINEZ	COMMISSIONER, PCT. #4

NOW THEREFORE, BE IT RESOLVED UPON MOTION OF COMMISSIONER Olivarez SECONDED BY COMMISSIONER Martinez AND DULY CARRIED BY THE FOLLOWING VOTES:

AYES:
NAYES:

THE FOLLOWING ADJUSTMENTS(S) TO SAID BUDGET ARE HEREBY AUTHORIZED:

COMMISSIONERS' COURT MEETING March 23 2018

GENERAL FUND

(ADJUSTMENT)
LINE ITEM TRANSFER

<u>DEPARTMENT</u>	<u>FROM</u>	<u>TO</u>	<u>INCREASE/ DECREASE</u>
5-012-0455-5000 OFFICE SUPPLIES	\$ 1,000.00	\$ 965.00	- \$ 35.00
5-012-0455-9010 MEMBERSHIP DUES	\$ 100.00	\$ 135.00	+\$ 35.00
NET CHANGE TO BUDGET			.00

IMELDA BARRERA, COUNTY JUDGE



 GLORIA GARZA, COMM. PCT #1

VINCE VARGAS, COMM. PCT#2



 ARMANDO OLIVAREZ, COMM. PCT #3



 JOSE A. "TONY" MARTINEZ, COMM. PCT #4

RESOLUTION

(Federal or State - TxDOT acting as Agent)

WHEREAS, the Brooks County intends to make certain improvements to the Brooks County Airport; and

WHEREAS, the general description of the project is described as: install new runway lighting system at the airport; and


WHEREAS, the Brooks County intends to request financial assistance from the Texas Department of Transportation for these improvements; and

WHEREAS, total project cost are estimated to be \$645,000, and the Brooks County will be responsible for 10% of the total project costs currently estimated to be \$64,500; and

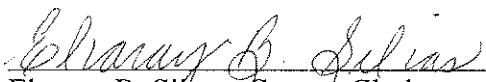
WHEREAS, the Brooks County names the Texas Department of Transportation as its agent for the purposes of applying for, receiving and disbursing all funds for these improvements and for the administration of contracts necessary for the implementation of these improvements.

NOW, THEREFORE, BE IT RESOLVED, that the Brooks County hereby directs Bond Cosby, Airport Manager to execute on behalf of the Brooks County, at the appropriate time, and with the appropriate authorizations of this governing body, all contracts and agreements with the State of Texas, represented by the Texas Department of Transportation, and such other parties as shall be necessary and appropriate for the implementation of the improvements to the Brooks County Airport.

PASSED and APPROVED this 23rd day of March, 2018.


Imelda Barrera, County Judge

Attest:


Elvaray B. Silvas, County Clerk