

Line Item 3

04/12/2017 08:04:26 A/P TRANSACTIONS - BROOKS COUNTY

(VENDOR DETAIL) (by DUE DATE)

04/12/2017 thru 04/12/2017

Page 1

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
[AATISH] A & A TIRE SHOP															
109029	03/08/2017	04/12/2017	50.00	E	S	N	013-5-0000-5820	7	97			00/00/000	406329		REPAIR MAINT &
109029	03/28/2017	04/12/2017	30.00	E	S	N	013-5-0667-5820	7	97			00/00/000	406332		REPAIR MAINT &
			80.00=Total				.00=Total					80.00=Total	Owed		
[ABCOMM] A & B COMMUNICATIONS															
109031	02/02/2017	04/12/2017	150.00	E	S	N	012-5-0561-5515		97			00/00/000	728337		RADIO MAINT/MIC
			150.00=Total				.00=Total					150.00=Total	Owed		
[ABMCOI] WASTE CONNECTIONS OF TEXAS															
109149	03/01/2017	04/12/2017	651.20	E	S	N	012-5-0512-5720		97			00/00/000	1365141		TRASH REMOVAL
			651.20=Total				.00=Total					651.20=Total	Owed		
[ABKEMPH] ASK EMERGENCY PHYSICIANS															
109032	06/16/2017	04/12/2017	98.98	E	S	N	012-5-0512-5450		97			00/00/000	BAT 2-15-28-17		PRISONERS MED E
			98.98=Total				.00=Total					98.98=Total	Owed		
[ACLAWGAR] AC LAWN & GARDEN SERVICES															
109034	03/29/2017	04/12/2017	66.72	E	S	N	013-5-0000-5135		97			00/00/000	207232		MINOR SUPPLIES/
			66.72=Total				.00=Total					66.72=Total	Owed		
[AGARELE] AMANCITO GARZA JR															
109035	03/14/2017	04/12/2017	750.00	E	S	N	012-5-0510-5201	7	97			00/00/000	34895		BLDG REPAIRS/LI
109035	03/14/2017	04/12/2017	368.00	E	S	N	012-5-0510-5201	7	97			00/00/000	34895		BLDG REPAIRS/LI
109035	03/14/2017	04/12/2017	225.00	E	S	N	012-5-0510-5201	7	97			00/00/000	34854		BLDG REPAIRS/CO
109035	03/21/2017	04/12/2017	300.00	E	S	N	012-5-0510-5201	7	97			00/00/000	34861		BLDG REPAIRS/LI
109035	04/04/2017	04/12/2017	1200.00	E	S	N	012-5-0510-5201	7	97			00/00/000	34896		BLDG REPAIRS/LI
109035	04/04/2017	04/12/2017	1022.00	E	S	N	012-5-0510-5201	7	97			00/00/000	34896		BLDG REPAIRS/LI
			3865.00=Total				.00=Total					3865.00=Total	Owed		
[ALICER] ALICE COMM SERVICE INC															
109037	03/08/2017	04/12/2017	80.00	E	S	N	012-5-0630-9504		97			00/00/000	16435		COMM RADIO EQUI
109037	03/21/2017	04/12/2017	490.00	E	S	N	013-5-0667-5515		97			00/00/000	16443		COMM RADIO EQUI
			570.00=Total				.00=Total					570.00=Total	Owed		
[AOC] 5G3-PRAXAIR DISTRIBUTION, INC															
109041	03/21/2017	04/12/2017	141.67	E	S	N	013-5-0000-5136		97			00/00/000	76625452		WELDING SUPPLIE
			141.67=Total				.00=Total					141.67=Total	Owed		
[APPCON] APPLIED CONCEPTS, INC															
109039	03/01/2017	04/12/2017	125.00	E	S	N	012-5-0561-5515		97			00/00/000	303405		RADIO MAINT. RE
109039	03/31/2017	04/12/2017	575.00	E	S	N	012-5-0560-5515		97			00/00/000	303404		RADIO MAINT. RE
			700.00=Total				.00=Total					700.00=Total	Owed		
[ARMAR] ARMANDO G. BARRERA															
109049	03/06/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	7	97			00/00/000	02-10-11468FAM		CIVIL
			175.00=Total				.00=Total					175.00=Total	Owed		
[AROW] A-ROW LAND SERVICES															
109045	03/30/2017	04/12/2017	2400.00	E	S	N	013-5-0667-5865	7	97			00/00/000	201704		CONTRACT LABOR
			2400.00=Total				.00=Total					2400.00=Total	Owed		
[BELWORFR] BELTRAN'S WORRY FREE SPRINKLERS															
109051	03/15/2017	04/12/2017	341.00	E	S	N	012-5-0510-5805		97			00/00/000	1379		LAWN MAINT - MA
109051	03/15/2017	04/12/2017	128.00	E	S	N	012-5-0510-5805	7	97			00/00/000	1379		LAWN MAINT - MA
109051	03/15/2017	04/12/2017	32.00	E	S	N	012-5-0510-5805		97			00/00/000	1382		LAWN MAINT - MA
109051	03/15/2017	04/12/2017	128.00	E	S	N	012-5-0510-5805	7	97			00/00/000	1382		LAWN MAINT - MA
109051	03/15/2017	04/12/2017	68.00	E	S	N	012-5-0510-5805		97			00/00/000	1383		LAWN MAINT - MA
109051	03/15/2017	04/12/2017	128.00	E	S	N	012-5-0510-5805	7	97			00/00/000	1383		LAWN MAINT - MA
			825.00=Total				.00=Total					825.00=Total	Owed		
[BHSERV] B & H SERVICE															
109052	03/23/2017	04/12/2017	2400.00	E	S	N	013-5-0000-5820	7	97			00/00/000	170323		EQUIP. & VEH RE
			2400.00=Total				.00=Total					2400.00=Total	Owed		
[BOBACO] BOB BARKER COMPANY INC															
109048	03/15/2017	04/12/2017	54.52	E	S	N	012-5-0512-5135		97			00/00/000	UT1000413152		DEPT SUPPLIES

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
54.52=Total Trans																	
.00=Total Paid																	
1605.38=Total Owed																	
[BRISLAU] BRITE STAR SERVICES LTD																	
109056	03/07/2017	04/12/2017	8.94	E	S	N	013-5-0000	5136			97	00/00/000	22399	54176	00/00/0000	UNIFORM/423	
109056	03/14/2017	04/12/2017	8.94	E	S	N	013-5-0000	5136			97	00/00/000	22926	54176	00/00/0000	UNIFORM/423	
109056	03/21/2017	04/12/2017	8.94	E	S	N	013-5-0000	5136			97	00/00/000	23351	54176	00/00/0000	UNIFORM/423	
109056	03/28/2017	04/12/2017	8.94	E	S	N	013-5-0000	5136			97	00/00/000	23820	54176	00/00/0000	UNIFORM/423	
109056	03/07/2017	04/12/2017	80.82	E	S	N	013-5-0667	5136			97	00/00/000	22422	54176	00/00/0000	UNIFORM/427	
109056	03/14/2017	04/12/2017	68.32	E	S	N	013-5-0667	5136			97	00/00/000	22947	54176	00/00/0000	UNIFORM/427	
109056	03/21/2017	04/12/2017	68.32	E	S	N	013-5-0667	5136			97	00/00/000	23375	54176	00/00/0000	UNIFORM/427	
109056	03/28/2017	04/12/2017	71.03	E	S	N	013-5-0667	5136			97	00/00/000	23841	54176	00/00/0000	UNIFORM/427	
109056	03/07/2017	04/12/2017	47.85	E	S	N	013-5-0000	5135			97	00/00/000	22420	54176	00/00/0000	MINOR SUPPLIES/	
109056	03/14/2017	04/12/2017	47.85	E	S	N	013-5-0000	5135			97	00/00/000	22946	54176	00/00/0000	MINOR SUPPLIES/	
109056	03/21/2017	04/12/2017	47.85	E	S	N	013-5-0000	5135			97	00/00/000	23373	54176	00/00/0000	MINOR SUPPLIES/	
109056	03/28/2017	04/12/2017	47.85	E	S	N	013-5-0000	5135			97	00/00/000	23840	54176	00/00/0000	MINOR SUPPLIES/	
109056	03/07/2017	04/12/2017	122.41	E	S	N	013-5-0000	5136			97	00/00/000	22419	54176	00/00/0000	UNIFORM/424	
109056	03/14/2017	04/12/2017	127.07	E	S	N	013-5-0000	5136			97	00/00/000	22945	54176	00/00/0000	UNIFORM/424	
109056	03/21/2017	04/12/2017	128.72	E	S	N	013-5-0000	5136			97	00/00/000	23372	54176	00/00/0000	UNIFORM/424	
109056	03/28/2017	04/12/2017	188.57	E	S	N	013-5-0000	5136			97	00/00/000	23839	54176	00/00/0000	UNIFORM/424	
109056	03/14/2017	04/12/2017	33.51	E	S	N	012-5-0510	5136			97	00/00/000	22950	54176	00/00/0000	UNIFORM/2474	
109056	03/21/2017	04/12/2017	44.71	E	S	N	012-5-0510	5136			97	00/00/000	23378	54176	00/00/0000	UNIFORM/2474	
109056	03/28/2017	04/12/2017	33.51	E	S	N	012-5-0510	5136			97	00/00/000	23844	54176	00/00/0000	UNIFORM/2474	
109056	03/14/2017	04/12/2017	70.20	E	S	N	012-5-0510	5200			97	00/00/000	22951	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/28/2017	04/12/2017	8.25	E	S	N	012-5-0510	5200			97	00/00/000	23379	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/07/2017	04/12/2017	16.80	E	S	N	012-5-0510	5200			97	00/00/000	23845	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/21/2017	04/12/2017	16.80	E	S	N	012-5-0510	5200			97	00/00/000	22421	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/07/2017	04/12/2017	13.85	E	S	N	012-5-0512	5135			97	00/00/000	23374	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/14/2017	04/12/2017	13.85	E	S	N	012-5-0512	5135			97	00/00/000	22431	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/21/2017	04/12/2017	13.85	E	S	N	012-5-0512	5135			97	00/00/000	22958	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/28/2017	04/12/2017	13.85	E	S	N	012-5-0512	5135			97	00/00/000	23385	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/07/2017	04/12/2017	19.85	E	S	N	012-5-0560	5135			97	00/00/000	22430	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/14/2017	04/12/2017	19.85	E	S	N	012-5-0560	5135			97	00/00/000	22957	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/21/2017	04/12/2017	14.90	E	S	N	012-5-0560	5135			97	00/00/000	23384	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/28/2017	04/12/2017	30.85	E	S	N	012-5-0560	5135			97	00/00/000	23849	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/07/2017	04/12/2017	25.00	E	S	N	012-5-0573	5136			97	00/00/000	22956	54176	00/00/0000	UNIFORM/2522	
109056	03/14/2017	04/12/2017	25.00	E	S	N	012-5-0573	5136			97	00/00/000	23382	54176	00/00/0000	UNIFORM/2522	
109056	03/21/2017	04/12/2017	25.00	E	S	N	012-5-0573	5136			97	00/00/000	23848	54176	00/00/0000	UNIFORM/2522	
109056	03/28/2017	04/12/2017	20.90	E	S	N	020-5-0000	5120			97	00/00/000	23383	54176	00/00/0000	DEPT SUPPLIES/2	
109056	03/28/2017	04/12/2017	28.53	E	S	N	013-5-0000	5136			97	00/00/000	23383	54176	00/00/0000	UNIFORM/2474	
1605.38=Total Trans																	
.00=Total Paid																	
1605.38=Total Owed																	
[BRODART CO]																	
109054	01/24/2017	04/12/2017	15.05	E	S	N	012-5-0650	5002			97	00/00/000	84871234	54174	00/00/0000	BOOKS	
109054	02/08/2017	04/12/2017	48.34	E	S	N	012-5-0650	5002			97	00/00/000	84884939	54174	00/00/0000	BOOKS	
109054	02/13/2017	04/12/2017	31.70	E	S	N	012-5-0650	5002			97	00/00/000	84889210	54174	00/00/0000	BOOKS	
109054	02/21/2017	04/12/2017	61.76	E	S	N	012-5-0650	5002			97	00/00/000	84898135	54174	00/00/0000	BOOKS	
136.85=Total Trans																	
.00=Total Paid																	
136.85=Total Owed																	
[CATISE] CARLOS J. CARRERA																	
109055	03/09/2017	04/12/2017	20.00	E	S	N	012-5-0560	5820			97	00/00/000	848417	54175	00/00/0000	REPAIRS & MAINT	
109055	03/24/2017	04/12/2017	15.00	E	S	N	012-5-0560	5820			97	00/00/000	666961	54175	00/00/0000	REPAIRS & MAINT	
109055	03/20/2017	04/12/2017	50.00	E	S	N	012-5-0560	5820			97	00/00/000	848426	54175	00/00/0000	REPAIRS & MAINT	
109055	03/27/2017	04/12/2017	50.00	E	S	N	012-5-0560	5820			97	00/00/000	666963	54175	00/00/0000	REPAIRS & MAINT	
109055	03/28/2017	04/12/2017	20.00	E	S	N	012-5-0555	5820			97	00/00/000	666965	54175	00/00/0000	REPAIRS & MAINT	
155.00=Total Trans																	
.00=Total Paid																	
155.00=Total Owed																	
[CHARBARR] CHARLES L. BARRETT																	
109050	03/22/2017	04/12/2017	175.00	E	S	N	012-5-0435	5481			97	00/00/000	09-09-10137CV	54170	00/00/0000	CIVIL	
109050	03/22/2017	04/12/2017	562.50	E	S	N	012-5-0435	5481			97	00/00/000	09-06-10068CV	54170	00/00/0000	CIVIL	
109050	03/22/2017	04/12/2017	175.00	E	S	N	012-5-0435	5481			97	00/00/000	09-07-10140ICR	54170	00/00/0000	CRIMINAL	
912.50=Total Trans																	
.00=Total Paid																	
912.50=Total Owed																	
[CHRSPONK] CHRISTUS SPOHN HOSP KLEBERG																	
109057	04/12/2017	04/12/2017	5.92	E	S	N	012-5-0641	5457			97	00/00/000	BAT 2-16-28-17	54177	00/00/0000	INDIGENT MED EX	
109057	04/12/2017	04/12/2017	1342.01	E	S	N	012-5-0512	5450			97	00/00/000	BAT 2-16-28-17	54177	00/00/0000	PRISONERS MED E	

Trans-Num	Trans-Date	Due-Date	Amount	G/L Chk Rec	G/L Account	1099 Bnk	Check	Chk-Date	Invoice Number	Claimno	CL Date	Stub
[FILE] FLEETPRIDE (CONTINUED)												
109078	03/15/2017	04/12/2017	140.88	E S N	013-5-0000-5820		97	00/00/000	83446795	54189	00/00/0000	EQUIP VEH REPAIR
[FREINFU] FRED'S FINE FURNITURE												
109073	03/07/2017	04/12/2017	140.88=Total	Trans	.00=Total		Paid	140.88=Total	Owed			
			3.99	E S N	013-5-0000-5135		97	00/00/000	42994	54190	00/00/0000	MINOR SUPPLIES
[GEOGRPIN] THE GEO GROUP, INC. (ATTN: CONTROLLER)												
109081	03/01/2017	04/12/2017	1746.00	E S N	012-5-0512-5130		97	00/00/000	2331702108C	54195	00/00/0000	PRISONERS MEALS
109081	03/01/2017	04/12/2017	174.69	E S N	012-5-0512-5136		97	00/00/000	2531702108C	54195	00/00/0000	PRISONERS JAIL
			1920.69=Total	Trans	.00=Total		Paid	1920.69=Total	Owed			
[GONEDIL] EDIE GONZALEZ-LEMON												
109102	03/06/2017	04/12/2017	175.00	E S N	012-5-0435-5481	7	97	00/00/000	16-06-17130CPS	54207	00/00/0000	CIVIL
			175.00=Total	Trans	.00=Total		Paid	175.00=Total	Owed			
[GRAINGER] GRAINGER												
109075	03/16/2017	04/12/2017	73.44	E S N	013-5-0000-5135		97	00/00/000	9388924244	54191	00/00/0000	DEPT SUPPLIES
			73.44=Total	Trans	.00=Total		Paid	73.44=Total	Owed			
[GRDIDIST] GREEN DIAMOND DISTRIBUTORS												
109080	03/29/2017	04/12/2017	169.00	E S N	013-5-0000-5135		97	00/00/000	379163	54194	00/00/0000	MINOR SUPPLIES
			169.00=Total	Trans	.00=Total		Paid	169.00=Total	Owed			
[GULCOAPC] GULF COAST PAPER CO												
109087	03/20/2017	04/12/2017	475.84	E S N	012-5-0512-5120		97	00/00/000	1293560	54196	00/00/0000	JANITORIAL SUPP
			475.84=Total	Trans	.00=Total		Paid	475.84=Total	Owed			
[HIDCO] HIDALGO COUNTY EMS												
109092	03/16/2017	04/12/2017	431.63	E S N	012-5-0512-5450	7	97	00/00/000	BAT 2-15-28-17	54198	00/00/0000	PRISONERS MED E
			431.63=Total	Trans	.00=Total		Paid	431.63=Total	Owed			
[HOLCAT] HOLT CAT												
109090	03/16/2017	04/12/2017	261.76	E S N	013-5-0000-5820		97	00/00/000	PINE003870	54197	00/00/0000	EQUIP & VEHICLE
109090	03/30/2017	04/12/2017	103.00	E S N	013-5-0000-5820		97	00/00/000	EB31360	54197	00/00/0000	EQUIP & VEHICLE
109090	03/30/2017	04/12/2017	183.00	E S N	013-5-0000-5820	7	97	00/00/000	EB31360	54197	00/00/0000	EQUIP & VEHICLE
			547.76=Total	Trans	.00=Total		Paid	547.76=Total	Owed			
[HOWELLTU] FUNERARIA DEL ANGEL HOWARD WILLIAMS												
109151	09/23/2016	04/12/2017	595.00	E S N	012-5-0640-5451		97	00/00/000	JAMES SOTO	54236	00/00/0000	TRANSFERRING REM
109151	09/28/2016	04/12/2017	595.00	E S N	012-5-0640-5451		97	00/00/000	UNKNOWN MALE	54236	00/00/0000	TRANSFERRING REM
109151	10/11/2016	04/12/2017	595.00	E S N	012-5-0640-5451		97	00/00/000	UNKNOWN PERSON	54236	00/00/0000	TRANSFERRING REM
109151	12/28/2016	04/12/2017	595.00	E S N	012-5-0640-5451		97	00/00/000	UNKNOWN MALE	54236	00/00/0000	TRANSFERRING REM
109151	03/27/2017	04/12/2017	595.00	E S N	012-5-0640-5451		97	00/00/000	UNKNOWN MALE	54236	00/00/0000	TRANSFERRING REM
			2975.00=Total	Trans	.00=Total		Paid	2975.00=Total	Owed			
[HSRCS] BLUE TARP FINANCIAL, INC												
109053	03/14/2017	04/12/2017	89.66	E S N	013-5-0000-5135		97	00/00/000	3744938	54173	00/00/0000	MINOR SUPPLIES
109053	03/14/2017	04/12/2017	75.72	E S N	013-5-0000-5135		97	00/00/000	37440074	54173	00/00/0000	MINOR SUPPLIES
109053	03/12/2017	04/12/2017	43.72	E S N	013-5-0000-5135		97	00/00/000	37423029	54173	00/00/0000	MINOR SUPPLIES
109053	03/20/2017	04/12/2017	87.98	E S N	013-5-0000-5820		97	00/00/000	37475504	54173	00/00/0000	MINOR SUPPLIES
109053	03/22/2017	04/12/2017	63.38	E S N	013-5-0000-5820		97	00/00/000	37496178	54173	00/00/0000	MINOR SUPPLIES
			360.46=Total	Trans	.00=Total		Paid	360.46=Total	Owed			
[TCSJASU] I C S JAIL SUPPLIES INC												
109094	03/23/2017	04/12/2017	419.51	E S N	012-5-0512-5130		97	00/00/000	33000099	54199	00/00/0000	SUPPLIES
			419.51=Total	Trans	.00=Total		Paid	419.51=Total	Owed			
[IDOCOM] IDOCKET.COM												
109095	03/11/2017	04/12/2017	950.00	E S N	012-5-0409-9500	7	97	00/00/000	346177	54200	00/00/0000	SUPPORT FEE/MAY
			950.00=Total	Trans	.00=Total		Paid	950.00=Total	Owed			
[IKOFSO] RICH USA, INC.												
109121	03/15/2017	04/12/2017	4706.22	E S N	012-5-0409-5860		97	00/00/000	98490674	54221	00/00/0000	COPPER EXP
109121	03/11/2017	04/12/2017	185.81	E S N	012-5-0409-5860		97	00/00/000	98475446	54221	00/00/0000	COPPER EXP

04/12/2017 08:04:30

A/P TRANSACTIONS - BROOKS COUNTY

(VENDOR DETAIL) (by DUE DATE)

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Tran-Num	Tran-Date	Due-Date	Amount	G/L	Chk Rec	G/L Account	1099 Brk	Check	CK-Date	Invoice Number	Claimno	CL Date	Stub
[KOFISO] RICOH USA, INC.													
109121	03/08/2017	04/12/2017	285.98	E	S	N	012-5-0409-5860	97	00/00/000	98461996	54221	00/00/0000	COPIER EXP
			5178.01=Total	Trans			.00=Total	Paid	00/00/000	5178.01=Total	Owed		
[INHESSO] INDIGENT HEALTHCARE SOLUTIONS, LTD													
109096	04/01/2017	04/12/2017	1508.00	E	S	N	012-5-0409-9071	97	00/00/000	63912	54201	00/00/0000	SERVICES FOR MA
			1508.00=Total	Trans			.00=Total	Paid	00/00/000	1508.00=Total	Owed		
[JATACRE] JATME'S A/C & REFRIGERATION													
109097	03/07/2017	04/12/2017	197.00	E	S	N	013-5-0667-5820	97	00/00/000	1430	54202	00/00/0000	BLDG REPAIRS/IC
109097	03/24/2017	04/12/2017	162.50	E	S	N	013-5-0000-9070	97	00/00/000	1454	54202	00/00/0000	BLDG REPAIRS/IC
109097	03/07/2017	04/12/2017	422.50	E	S	N	013-5-0667-5820	97	00/00/000	1430	54202	00/00/0000	BLDG REPAIRS/IC
109097	02/28/2017	04/12/2017	227.50	E	S	N	013-5-0000-9070	97	00/00/000	1424	54202	00/00/0000	MISC/ICE MACHIN
109097	02/28/2017	04/12/2017	65.00	E	S	N	013-5-0000-9070	97	00/00/000	1424	54202	00/00/0000	BLDG REPAIRS
109097	03/16/2017	04/12/2017	130.00	E	S	N	012-5-0510-5201	97	00/00/000	1440	54202	00/00/0000	BLDG REPAIRS/TR
109097	03/16/2017	04/12/2017	55.00	E	S	N	012-5-0510-5201	97	00/00/000	1440	54202	00/00/0000	BLDG REPAIRS/TR
109097	03/22/2017	04/12/2017	260.00	E	S	N	012-5-0510-5201	97	00/00/000	1453	54202	00/00/0000	BLDG REPAIRS/DP
109097	03/31/2017	04/12/2017	200.00	E	S	N	012-5-0510-5201	97	00/00/000	1453	54202	00/00/0000	BLDG REPAIRS/DP
109097	03/31/2017	04/12/2017	162.50	E	S	N	012-5-0510-5201	97	00/00/000	1459	54202	00/00/0000	BLDG REPAIRS/LI
109097	03/31/2017	04/12/2017	250.00	E	S	N	012-5-0510-5201	97	00/00/000	1459	54202	00/00/0000	BLDG REPAIRS/LI
109097	03/15/2017	04/12/2017	195.00	E	S	N	012-5-0510-5508	97	00/00/000	1439	54202	00/00/0000	BLDG REPAIRS/BL
109097	03/15/2017	04/12/2017	220.00	E	S	N	012-5-0510-5508	97	00/00/000	1439	54202	00/00/0000	BLDG REPAIRS/BL
			2547.00=Total	Trans			.00=Total	Paid	00/00/000	2547.00=Total	Owed		
[JENNBARB] JENNIFER BARRERA SOLIS													
109122	03/24/2017	04/12/2017	300.00	E	S	N	012-5-0426-5484	97	00/00/000	R.D.R.	54222	00/00/0000	CRIMINAL
109122	03/06/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	97	00/00/000	16-09-17234CPS	54222	00/00/0000	CIVIL
109122	03/07/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	97	00/00/000	06-09-13698CPS	54222	00/00/0000	CIVIL
			650.00=Total	Trans			.00=Total	Paid	00/00/000	650.00=Total	Owed		
[JOECRES] LAW OFFICE OF JOEL CRUZ RESENDEZ													
109119	03/06/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	97	00/00/000	16-09-17234-FAM	54219	00/00/0000	CIVIL
109119	02/24/2017	04/12/2017	250.00	E	S	N	012-5-0426-5484	97	00/00/000	16-08-11069CR	54219	00/00/0000	CRIMINAL
109119	03/22/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	97	00/00/000	17-01-17292CV	54219	00/00/0000	CIVIL
			600.00=Total	Trans			.00=Total	Paid	00/00/000	600.00=Total	Owed		
[JRMUR] JR MURPHY CO													
109074	03/06/2017	04/12/2017	76.00	E	S	N	012-5-0512-5000	97	00/00/000	76.00	54192	00/00/0000	OFFICE SUPPLIES
109074	03/07/2017	04/12/2017	79.00	E	S	N	012-5-0409-9071	97	00/00/000	67060	54192	00/00/0000	OFFICE SUPPLIES
			155.00=Total	Trans			.00=Total	Paid	00/00/000	155.00=Total	Owed		
[JUDSYS] JUDICIAL SYSTEMS INC													
109098	04/01/2017	04/12/2017	491.34	E	S	N	012-5-0409-9500	97	00/00/000	62017040101	54203	00/00/0000	ANNUAL TELEPHON
109098	04/01/2017	04/12/2017	245.67	E	S	N	029-5-0000-4335	97	00/00/000	62017040101	54203	00/00/0000	ANNUAL TELEPHON
109098	04/01/2017	04/12/2017	245.67	E	S	N	029-5-0000-4340	97	00/00/000	62017040101	54203	00/00/0000	ANNUAL TELEPHON
109098	04/01/2017	04/12/2017	245.66	E	S	N	029-5-0000-4345	97	00/00/000	62017040101	54203	00/00/0000	ANNUAL TELEPHON
109098	04/01/2017	04/12/2017	245.66	E	S	N	029-5-0000-4350	97	00/00/000	62017040101	54203	00/00/0000	ANNUAL TELEPHON
			1474.00=Total	Trans			.00=Total	Paid	00/00/000	1474.00=Total	Owed		
[KEGINC] KEGGO INC													
109099	03/13/2017	04/12/2017	49.60	E	S	N	013-5-0000-5135	97	00/00/000	0242428-JN	54204	00/00/0000	MINOR SUPPLIE &
			49.60=Total	Trans			.00=Total	Paid	00/00/000	49.60=Total	Owed		
[LASPALM] LAS PALMAS VETERINARY HOSPITAL, INC.													
109100	03/06/2017	04/12/2017	10.00	E	S	N	013-5-0000-9070	97	00/00/000	128092	54205	00/00/0000	RABIES CONTROL
109100	03/13/2017	04/12/2017	20.00	E	S	N	013-5-0000-9070	97	00/00/000	128237	54205	00/00/0000	RABIES CONTROL
109100	03/13/2017	04/12/2017	10.00	E	S	N	013-5-0000-9070	97	00/00/000	129241	54205	00/00/0000	RABIES CONTROL
109100	02/10/2017	04/12/2017	50.00	E	S	N	013-5-0000-9070	97	00/00/000	128606	54205	00/00/0000	RABIES CONTROL
109100	02/22/2017	04/12/2017	139.94	E	S	N	013-5-0000-9070	97	00/00/000	128843	54205	00/00/0000	RABIES CONTROL
109100	02/24/2017	04/12/2017	20.00	E	S	N	013-5-0000-9070	97	00/00/000	128877	54205	00/00/0000	RABIES CONTROL
109100	04/12/2017	04/12/2017	3.15	E	S	N	013-5-0000-9070	97	00/00/000	128877	54205	00/00/0000	RABIES CONTROL
			253.09=Total	Trans			.00=Total	Paid	00/00/000	253.09=Total	Owed		
[LAWENFSS] LAW ENFORCEMENT SYSTEMS INC													
109101	03/07/2017	04/12/2017	174.00	E	S	N	012-5-0560-5000	97	00/00/000	197481	54206	00/00/0000	OFFICE SUPPLIES
			174.00=Total	Trans			.00=Total	Paid	00/00/000	174.00=Total	Owed		

Trans-Num	Trans-Date	Due-Date	Amount	G/L	Chk	Rec	G/L	Account	1099	Bank	Check	CK-Date	Invoice Number	ClaimNo	CL Date	Stub
[LEMONC] JOHN C LEMON																
109145	02/02/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	7	97			00/00/000	09-03-15016CV	54231	00/00/0000	CIVIL
109145	02/02/2017	04/12/2017	175.00	E	S	N	012-5-0435-5481	7	97			00/00/000	16-08-17189CV	54231	00/00/0000	CIVIL
			350.00=Total									350.00=Total	Owed			
[LGATE] L & G CATERING																
109104	03/31/2017	04/12/2017	32.52	E	S	N	012-5-0435-9054		97			00/00/000	086138	54208	00/00/0000	GRAND JURY MEAL
			32.52=Total									32.52=Total	Owed			
[MEDIMP] MEDIMPACT HEALTHCARE SYSTEMS, INC.																
109109	03/16/2017	04/12/2017	256.00	E	S	N	012-5-0512-5450		97			00/00/000	BAT 2-16-28-17	54211	00/00/0000	PRISONERS MED E
109109	02/16/2017	04/12/2017	19.38	E	S	N	012-5-0512-5450		97			00/00/000	0009084390	54211	00/00/0000	PROCESSING FEE
109109	03/16/2017	04/12/2017	449.11	E	S	N	012-5-0512-5450		97			00/00/000	BAT 3-1-15-17	54211	00/00/0000	PRISONERS MED EX
109109	03/16/2017	04/12/2017	13.35	E	S	N	012-5-0512-5450		97			00/00/000	BAT 3-1-15-17	54211	00/00/0000	PROCESSING FEE
109109	03/16/2017	04/12/2017	161.21	E	S	N	012-5-0641-5450		97			00/00/000	BAT 2-16-28-17	54211	00/00/0000	INDIGENT MED EX
109109	03/16/2017	04/12/2017	30.58	E	S	N	012-5-0641-5450		97			00/00/000	BAT 3-1-15-17	54211	00/00/0000	INDIGENT MED EX
			929.83=Total									929.83=Total	Owed			
[MGDEVL] M & G DEVELOPMENT, LP																
109108	03/21/2017	04/12/2017	84.60	E	S	N	013-5-0000-5135		97			00/00/000	20-18892	54210	00/00/0000	MINOR SUPPLIES
109108	03/21/2017	04/12/2017	55.50	E	S	N	013-5-0000-5135		97			00/00/000	20-18893	54210	00/00/0000	MINOR SUPPLIES
			140.10=Total									140.10=Total	Owed			
[NUBELCO] NUBELCO ELEVATOR COMPANY																
109111	03/16/2017	04/12/2017	140.00	E	S	N	012-5-0510-5206		97			00/00/000	17601	54212	00/00/0000	ELEVATOR INSPEC
109111	03/16/2017	04/12/2017	240.00	E	S	N	012-5-0510-5206		97			00/00/000	17600	54212	00/00/0000	ELEVATOR INSPEC
			380.00=Total									380.00=Total	Owed			
[OGNETSOL] OGAN NETWORKING SOLUTIONS																
109113	04/03/2017	04/12/2017	2083.33	E	S	N	012-5-0409-9499	7	97			00/00/000	106	54213	00/00/0000	TECHNOLOGY/OGAN
109113	04/01/2017	04/12/2017	453.00	E	S	N	012-5-0409-9500		97			00/00/000	107	54213	00/00/0000	TECHNOLOGY/OGAN
			2538.33=Total									2538.33=Total	Owed			
[OILPATRI] OIL PATCH PETROLEUM INC																
109114	03/04/2017	04/12/2017	1024.27	E	S	N	013-5-0000-5105		97			00/00/000	137794	54214	00/00/0000	GAS & OIL EXP
109114	03/20/2017	04/12/2017	1756.01	E	S	N	013-5-0000-5105		97			00/00/000	138415	54214	00/00/0000	GAS & OIL EXP
			2780.28=Total									2780.28=Total	Owed			
[PITNBOWE] PITNEY BOWES INC																
109138	03/02/2017	04/12/2017	1275.00	E	S	N	012-5-0409-5020		97			00/00/000	3302968510	54216	00/00/0000	RENTAL CHARGES
			1275.00=Total									1275.00=Total	Owed			
[PUBHEAES] PHESCO INTERNATIONAL, LLC																
109115	03/22/2017	04/12/2017	74.95	E	S	N	013-5-0000-5820		97			00/00/000	1414	54215	00/00/0000	EQUIP & VEHICLE
			74.95=Total									74.95=Total	Owed			
[QUEEFKAS] QUEST DIAGNOSTIC																
109116	03/16/2017	04/12/2017	200.39	E	S	N	012-5-0641-5456		97			00/00/000	BAT 2-15-28-17	54217	00/00/0000	INDIGENT MED EX
			200.39=Total									200.39=Total	Owed			
[RADITVA] RADIOLOGY & IMAGING OF SOUTH TEXAS																
109118	03/16/2017	04/12/2017	6.81	E	S	N	012-5-0512-5450		97			00/00/000	BAT 2-15-28-17	54218	00/00/0000	PRISONERS MED E
			6.81=Total									6.81=Total	Owed			
[ROBARRJN] ROBERTO MARTINEZ, JR.																
109107	03/22/2017	04/12/2017	145.00	E	S	N	012-5-0560-5820		97			00/00/000	2014 CHEVY	54209	00/00/0000	REPAIRS MAINT.
109107	03/21/2017	04/12/2017	260.00	E	S	N	012-5-0560-5820	7	97			00/00/000	2014 CHEVY	54209	00/00/0000	REPAIRS MAINT.
109107	03/21/2017	04/12/2017	600.00	E	S	N	012-5-0560-5820		97			00/00/000	2014 CHEVY	54209	00/00/0000	REPAIRS MAINT.
			1005.00=Total									1005.00=Total	Owed			
[RUDFEES] RUDY'S FEED STORE																
109120	03/08/2017	04/12/2017	17.55	E	S	N	013-5-0000-5135		97			00/00/000	223678	54220	00/00/0000	DEPT SUPPLIES
109120	03/21/2017	04/12/2017	94.00	E	S	N	013-5-0000-5135		97			00/00/000	224205	54220	00/00/0000	DEPT SUPPLIES
			111.55=Total									111.55=Total	Owed			
[SIMDIST] SIMPLE DISTRIBUTORS, LLC																
109143	03/27/2017	04/12/2017	90.95	E	S	N	012-5-0403-5000		97			00/00/000	64410-1	54229	00/00/0000	OFFICE SUPPLIES

Tran-Nm	Tran-Date	Due-Date	Amount	G/L Ck Rec	G/L Account	1099 Bnk	Check	CK-Date	Invoice Number	ClaimNo	CL Date	Stub
[SOLRICH] RICARDO H SOLIZ												
109124	03/06/2017	04/12/2017	175.00	E S N	012-5-0435-5481	7 97		00/00/000	16-06-17135CPS	54223	00/00/0000	CIVIL
			175.00=Total	Trans					175.00=Total	Owed		
[SOUTERPC] SOUTH TEXAS PEST CONTROL												
109127	03/10/2017	04/12/2017	700.00	E S N	012-5-0510-5832	7 97		00/00/000	47935	54224	00/00/0000	PEST CONTROL
			700.00=Total	Trans					700.00=Total	Owed		
[SPEPRI] SPEEDY PRINTING												
109139	03/20/2017	04/12/2017	220.00	E S N	012-5-0497-5000	97		00/00/000	6599	54225	00/00/0000	OFFICE SUPPLIES
			220.00=Total	Trans					220.00=Total	Owed		
[FUELFLEET] FUELMAN												
109152	03/12/2017	04/12/2017	228.34	E S N	012-5-0561-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/12/2017	04/12/2017	24.62	E S N	012-5-0550-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/12/2017	04/12/2017	87.67	E S N	012-5-0553-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/12/2017	04/12/2017	22.73	E S N	012-5-0555-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/12/2017	04/12/2017	83.88	E S N	012-5-0554-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/12/2017	04/12/2017	1239.16	E S N	013-5-0000-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/12/2017	04/12/2017	975.02	E S N	012-5-0560-5105	97		00/00/000	BAT 3-6-12-17	54237	00/00/0000	GASOLINE EXP
109152	03/19/2017	04/12/2017	249.76	E S N	012-5-0561-5105	97		00/00/000	BAT 3-13-19-17	54237	00/00/0000	GASOLINE EXP
109152	03/19/2017	04/12/2017	24.99	E S N	012-5-0550-5105	97		00/00/000	BAT 3-13-19-17	54237	00/00/0000	GASOLINE EXP
109152	03/19/2017	04/12/2017	93.87	E S N	012-5-0554-5105	97		00/00/000	BAT 3-13-19-17	54237	00/00/0000	GASOLINE EXP
109152	03/19/2017	04/12/2017	46.92	E S N	012-5-0510-5105	97		00/00/000	BAT 3-13-19-17	54237	00/00/0000	GASOLINE EXP
109152	03/19/2017	04/12/2017	955.67	E S N	013-5-0000-5105	97		00/00/000	BAT 3-13-19-17	54237	00/00/0000	GASOLINE EXP
109152	03/19/2017	04/12/2017	1008.71	E S N	012-5-0560-5105	97		00/00/000	BAT 3-13-19-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	308.63	E S N	012-5-0561-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	23.12	E S N	012-5-0510-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	93.18	E S N	012-5-0553-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	24.12	E S N	012-5-0555-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	46.49	E S N	012-5-0554-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	1257.92	E S N	013-5-0000-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
109152	03/26/2017	04/12/2017	1486.44	E S N	012-5-0560-5105	97		00/00/000	BAT 3-20-26-17	54237	00/00/0000	GASOLINE EXP
			8282.07=Total	Trans					8282.07=Total	Owed		
[THPROCTR] THE PRODUCTIVITY CENTER, INC												
109142	01/31/2017	04/12/2017	156.00	E S N	012-5-0553-5230	97		00/00/000	BCCP02013117	54228	00/00/0000	SUPPLIES
			156.00=Total	Trans					156.00=Total	Owed		
[TREVINQ] TREVINQ AUTO WORKS												
109144	03/08/2017	04/12/2017	7.00	E S N	012-5-0560-5820	7 97		00/00/000	28430	54230	00/00/0000	REPAIRS & VEH R
109144	03/08/2017	04/12/2017	7.00	E S N	012-5-0560-5820	7 97		00/00/000	28433	54230	00/00/0000	REPAIRS & VEH R
109144	03/08/2017	04/12/2017	7.00	E S N	012-5-0560-5820	7 97		00/00/000	28438	54230	00/00/0000	REPAIRS & VEH R
109144	03/21/2017	04/12/2017	7.00	E S N	012-5-0560-5820	7 97		00/00/000	28518	54230	00/00/0000	REPAIRS & VEH R
109144	03/29/2017	04/12/2017	7.00	E S N	012-5-0510-5820	7 97		00/00/000	28575	54230	00/00/0000	REPAIRS & VEH R
			35.00=Total	Trans					35.00=Total	Owed		
[VALCOLM] VALENTIN COLUMENRO												
109059	03/06/2017	04/12/2017	175.00	E S N	012-5-0435-5481	7 97		00/00/000	03-07-11874	54179	00/00/0000	CIVIL
109059	03/06/2017	04/12/2017	175.00	E S N	012-5-0435-5481	7 97		00/00/000	08-09-14869	54179	00/00/0000	CIVIL
109059	03/06/2017	04/12/2017	175.00	E S N	012-5-0435-5481	7 97		00/00/000	10-04-15561	54179	00/00/0000	CIVIL
			525.00=Total	Trans					525.00=Total	Owed		
[VISTITRC] VISTA TIRE COMPANY												
109146	03/10/2017	04/12/2017	1168.00	E S N	012-5-0560-5820	97		00/00/000	14096	54232	00/00/0000	EQUIP & VEHICLE
109146	03/28/2017	04/12/2017	26.00	E S N	013-5-0667-5820	97		00/00/000	14127	54232	00/00/0000	EQUIP & VEHICLE
			1194.00=Total	Trans					1194.00=Total	Owed		
[VULSTG] VULCAN INC												
109147	03/11/2017	04/12/2017	95.00	E S N	013-5-0000-5826	97		00/00/000	304587	54233	00/00/0000	ROAD REPAIRS/ M
			95.00=Total	Trans					95.00=Total	Owed		
[XEROX] XEROX CORPORATION												
109150	03/02/2017	04/12/2017	442.81	E S N	012-5-0409-5860	97		00/00/000	088373874	54235	00/00/0000	COPIER EXP/DIST
109150	04/01/2017	04/12/2017	85.78	E S N	012-5-0409-5860	97		00/00/000	088656536	54235	00/00/0000	COPIER EXP/HR D

04/12/2017 08:04:32

A/P TRANSACTIONS - BROOKS COUNTY

(VENDOR DETAIL) (by DUE DATE)

04/12/2017 thru 04/12/2017

Page 8

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
			528.59=Total Trans				.00=Total Paid	528.59=Total Owed				
77	Vendors Listed		64983.56=Grand Trans				.00=Grand Paid	64983.56=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-Trans	+ Canceled	NO-GL-Action	Encumbered	Expensed	Accrued
012	47599.63	.00	47599.63	47599.63	.00	.00	.00	.00	47599.63	.00	.00
013	16380.37	.00	16380.37	16380.37	.00	.00	.00	.00	16380.37	.00	.00
020	20.90	.00	20.90	20.90	.00	.00	.00	.00	20.90	.00	.00
029	982.66	.00	982.66	982.66	.00	.00	.00	.00	982.66	.00	.00
Total	64983.56	.00	64983.56	64983.56	.00	.00	.00	.00	64983.56	.00	.00



TEXAS ASSOCIATION of COUNTIES RISK MANAGEMENT POOL

CLAIM DEDUCTIBLE INVOICE

Brooks County
Attn: Mr. August Patroelj
PO Box 517
Falfurrias, TX 78945-8945

Balance Due Upon Receipt

Invoice #: NRDD-0002419-PO
Invoice Date: April 7, 2017
Claim #: PO20161365-1
Member ID: 0240

Deductible payment is due.

Description	Amount Due
Claim PO20161365-1: Invoice for Deductible Subsidiary/office associated with claim: Other Date of Loss: 9/26/16 Claimant: Cavazos, Solia	\$120.00
Total Policy Deductible Amount per Claim	\$10,000.00
Total Amount Received to Date	\$1,594.70
Overdue Invoice No.: NRDD-0002419-PO	
Total Amount Due	\$120.00

Total Amount Due May Be Less Than Deductible Amount Depending On Claim Payments Made

Claim Deductible Payment Remittance Form

Brooks County
Attn: Mr. August Patroelj
PO Box 517
Falfurrias, TX 78945-8945

Invoice Date: April 7, 2017
Invoice #: NRDD-0002419-PO
Claim #: PO20161365-1
Amount Due: \$120.00

If the total amount enclosed is not \$120.00,
please use the notes section below to explain:

Amount Enclosed: _____

Please make checks payable to (and include invoice #):
Texas Association of Counties Risk Management Pool
PO Box 2426
San Antonio, TX 78298-9900

GUERRA, LEEDS, SABO & HERNANDEZ, PLLC
ATTORNEYS AT LAW
10213 N 10th STREET
McALLEN, TEXAS 78504
TELEPHONE (956) 383-4300
TELEFAX (956) 383-4304

Federal ID #74-2809979

Debbie Bonner
TEXAS ASSOCIATION OF COUNTIES
Attn.: Claims Department
P O Box 2131
Austin TX 78768-2131

Page: 1
January 31, 2017
Matter: 937-1622600M
Statement No: 151777

Cavazos, Soila v Brooks County Election Adm.
Claim# PO20161365

For Professional Services Rendered

			Hours	
01/10/2017	EL	Receipt and consideration of email from EEOC investigator, Sybil Edwards requesting additional information.	0.10	20.00
	EL	Telephone conference with Sybil Edwards regarding additional information she needs.	0.20	40.00
01/11/2017	EL	Drafting, working on and finalizing email to Katy Salinas requesting additional information needed for the EEOC.	0.10	20.00
01/17/2017	EL	Receipt and consideration of EEOC's Dismissal and Notice of Rights.	0.10	20.00
01/18/2017	EL	Drafting, working on and finalizing letter to you enclosing the Dismissal and Notice of Rights from the EEOC and advising we will leave the file open for 90 days in which claimant can file a lawsuit.	0.10	20.00
		Total Professional Services	0.60	120.00

Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Eileen Leeds	Senior Partner	0.60	\$200.00	\$120.00

Total Current Work 120.00

Balance Due \$120.00

Approved to pay
\$120.00 dob
2/28/17

<u>Billing History</u>				
<u>Fees</u>	<u>Expenses</u>	<u>Advances</u>	<u>Finance Charge</u>	<u>Payments</u>
1,680.00	34.70	0.00	0.00	1,594.70

Line Item 4

**FROM: HORACIO VILLARREAL, III
BROOKS COUNTY TREASURER**

OFFICIAL'S MONTHLY REPORTS FOR MARCH 2017:

[illegible]

MARCH 2017

BROOKS COUNTY TREASURER'S
MONTHLY REPORT

CHECKING	BEGINNING	INTEREST	REVENUES	DEPOSITS	DISBURSEMENTS	TRANSEER TO	ENDING	TOTAL	TOTAL
OPERATING FUND	BALANCE	EARNED		FROM INVESTMENTS		INVESTMENTS	BALANCE	INVESTMENTS	FUND
GENERAL	\$ 546,330.49	\$ 246.62	\$ 295,993.31	\$ -	\$ 520,846.48	\$ -	\$ 322,323.94	\$ 1,500,000.00	\$ 1,822,323.94
ROAD & BRIDGE	\$ 285,981.76	\$ 133.27	\$ 182,352.91	\$ -	\$ 124,546.28	\$ -	\$ 343,921.66	\$ 750,000.00	\$ 1,093,921.66
RECORD PRESERVATION	\$ 42,667.66	\$ 17.56	\$ 749.00	\$ -	\$ 8,622.36	\$ -	\$ 35,011.86	\$ -	\$ 35,011.86
COURTHOUSE SECURITY	\$ 64,359.69	\$ 27.94	\$ 2,766.76	\$ -	\$ 2,868.24	\$ -	\$ 64,286.15	\$ -	\$ 64,286.15
LATERAL FUND	\$ 3,008.92	\$ 1.28	\$ -	\$ -	\$ -	\$ -	\$ 3,010.20	\$ -	\$ 3,010.20
DRUG PREVENTION	\$ 40,588.92	\$ 17.70	\$ 3,558.00	\$ -	\$ 35.00	\$ -	\$ 44,129.62	\$ -	\$ 44,129.62
CO. ATTY. HOT CHECK	\$ 7,918.63	\$ 2.99	\$ 195.00	\$ -	\$ 2,338.94	\$ -	\$ 5,777.68	\$ -	\$ 5,777.68
HOMELAND SECURITY	\$ 29,211.54	\$ -	\$ 3,508.73	\$ -	\$ 21,634.89	\$ -	\$ 11,085.38	\$ -	\$ 11,085.38
AIRPORT FUND	\$ 13,513.54	\$ 3.77	\$ 5,000.00	\$ -	\$ 11,414.88	\$ -	\$ 7,102.43	\$ -	\$ 7,102.43
LAW LIBRARY	\$ 19,956.54	\$ 8.48	\$ 315.00	\$ -	\$ 1,028.72	\$ -	\$ 19,251.30	\$ -	\$ 19,251.30
CODE ENFORCEMENT FEES	\$ 21,141.62	\$ 9.52	\$ 2,129.10	\$ -	\$ 1,070.81	\$ -	\$ 22,209.43	\$ -	\$ 22,209.43
DIST. ATTY. ESCROW	\$ 380,942.55	\$ 161.77	\$ -	\$ -	\$ -	\$ -	\$ 381,104.32	\$ -	\$ 381,104.32
SHERIFF SEIZURE	\$ 70,538.67	\$ 27.51	\$ -	\$ -	\$ 25,454.59	\$ -	\$ 45,111.59	\$ -	\$ 45,111.59
FEDERAL DRUG ARREST/SWBPI	\$ 3,582.09	\$ 1.52	\$ -	\$ -	\$ -	\$ -	\$ 3,583.61	\$ -	\$ 3,583.61
LEOSE ALLOCATION	\$ 23,935.33	\$ 10.16	\$ -	\$ -	\$ 1,467.20	\$ -	\$ 22,478.29	\$ -	\$ 22,478.29
JUSTICE COURT TECHNOLOGY	\$ 75,987.72	\$ 33.29	\$ 2,716.65	\$ -	\$ -	\$ -	\$ 76,737.66	\$ -	\$ 76,737.66
DRAINAGE IMPR DRS 220016	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
HEALTH USE SALES TAX	\$ 18,272.17	\$ 10.00	\$ 17,709.62	\$ -	\$ 26,212.83	\$ -	\$ 9,778.96	\$ 125,478.55	\$ 135,257.51
ED RACHAL LIBRARY GRANT	\$ 23.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.62	\$ -	\$ 23.62
AUDIO VISUAL	\$ 1,089.94	\$ 0.46	\$ -	\$ -	\$ -	\$ -	\$ 1,090.40	\$ -	\$ 1,090.40
DETENTION CENTER	\$ 16.66	\$ 14.83	\$ 787,536.06	\$ -	\$ 787,552.72	\$ -	\$ 14.83	\$ -	\$ 14.83
CERTIFICATE OF OBLIGATION	\$ 7,531.75	\$ 7.43	\$ -	\$ -	\$ -	\$ -	\$ 7,539.18	\$ -	\$ 7,539.18
CERT. OF OBLIG INTEREST & SINKING	\$ 28,501.47	\$ 15.88	\$ 12,636.51	\$ -	\$ -	\$ -	\$ 41,053.86	\$ -	\$ 41,053.86
DELINQUENT TAXES FUND	\$ 23,885.32	\$ 13.08	\$ 14,895.15	\$ -	\$ 11,401.53	\$ -	\$ 27,392.02	\$ -	\$ 27,392.02
CDDBG GRANT #721460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCDF #720015-HWY 281 WATER PROJ.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TDHCA GRANT #721015 WATER MAIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCDF #724017/ST. IMPROVEMENT	\$ -	\$ -	\$ 7,825.80	\$ -	\$ 7,825.80	\$ -	\$ -	\$ -	\$ -
79TH JUDICIAL DIST. DRUG/ALCOHOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TXCDBG CONTRACT #7215075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ELEVATED STORAGE TANK/ENCINO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D.A.C.D.P. FUND	\$ 137,194.83	\$ 57.17	\$ 4,008.57	\$ -	\$ 8,000.00	\$ -	\$ 133,260.57	\$ -	\$ 133,260.57
DOJ / FEDERAL ACCT.	\$ 107,051.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,051.55	\$ -	\$ 107,051.55
BRUSH COUNTRY WATER DISTRICT	\$ 49.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49.63	\$ -	\$ 49.63
SHERIFF LOCAL BORDER SECURITY	\$ 18,966.69	\$ -	\$ 7,727.86	\$ -	\$ 4,735.43	\$ -	\$ 21,889.12	\$ -	\$ 21,889.12
SHERIFF FEDERAL SEIZURE	\$ 16,966.75	\$ 7.20	\$ -	\$ -	\$ -	\$ -	\$ 16,963.95	\$ -	\$ 16,963.95
CONSTABLE SEIZURE FUND	\$ 175.62	\$ 0.07	\$ -	\$ -	\$ -	\$ -	\$ 175.69	\$ -	\$ 175.69
JUVENILE PROBATION MATCH FUND	\$ 82,543.63	\$ -	\$ -	\$ -	\$ 16,125.63	\$ -	\$ 66,417.80	\$ -	\$ 66,417.80
TJPC-E-VERTEX FUND	\$ 1,337.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,337.20	\$ -	\$ 1,337.20
CERT OF OLG SERIES 2011	\$ 13,515.33	\$ 6.77	\$ 3,423.51	\$ -	\$ -	\$ -	\$ 16,945.61	\$ -	\$ 16,945.61
CERT OF OBLIG SERIES 2013	\$ 55,785.79	\$ 26.93	\$ 10,759.24	\$ -	\$ -	\$ -	\$ 66,571.96	\$ -	\$ 66,571.96
CELEBRATION FUND	\$ 651.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 651.60	\$ -	\$ 651.60

BROOKS COUNTY TREASURER'S MONTHLY REPORT

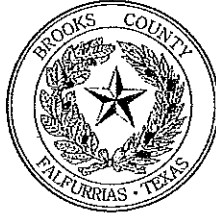
CHECKING	INTEREST	REVENUES	DEPOSITS	DISBURSEMENTS	TRANSFER TO	ENDING	TOTAL	TOTAL
OPERATING FUND	ACCOUNT	REVENUE	FROM INVESTMENTS	EXPENSE	INVESTMENTS	BALANCE	INVESTMENTS	FUND
ED RACHAL-CARTER FAMILY	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	4,000.00	-	4,000.00
EMPLOYEE WELLNESS	\$ 1,118.64	\$ -	\$ -	\$ -	\$ -	1,118.64	-	1,118.64
SELF-FUNDED MEDICAL INS.	\$ 24,081.67	\$ 17.66	\$ -	\$ 68,476.98	\$ -	25,216.50	-	25,216.50
PAYROLL FUND	\$ 632.93	\$ -	\$ -	\$ 400,172.96	\$ -	908.31	-	908.31
STATE FEES	\$ 61,668.92	\$ 45.04	\$ -	\$ -	\$ -	113,326.35	-	113,326.35
APPELLATE JUDICIAL	\$ 30.00	\$ -	\$ -	\$ -	\$ -	50.00	-	50.00
J.M. ALANIZ FAIRGROUNDS	\$ 1,477.91	\$ -	\$ -	\$ -	\$ -	1,477.91	-	1,477.91
COURTHOUSE RENOVATION FUND	\$ 3.11	\$ -	\$ -	\$ -	\$ -	3.11	-	3.11
TXCDBG #727031 NEW WATER WELL	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
TXCDBG #727025 PHASE 2 SEPTIC	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
ED RACHAL SHERIFF GRANT	\$ 12,650.08	\$ 5.05	\$ -	\$ 1,876.00	\$ -	10,780.13	-	10,780.13
EMPLOYEE VENDING MACHINE	\$ 1,062.49	\$ -	\$ -	\$ -	\$ -	1,062.49	-	1,062.49
BORDER PROSECUTOR'S PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
J.A.G RURAL CRIME INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ 103,812.91	\$ -	-	-	-
ELECTION SERVICE CONTRACT	\$ 4,243.96	\$ 1.79	\$ -	\$ 30.00	\$ -	4,215.75	-	4,215.75
TEXAS DSHS GRANT	\$ -	\$ -	\$ -	\$ 7,825.80	\$ -	-	-	-
DIASSTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
TOBACCO COMPLIANCE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
TXCDBG CONTRACT #712015	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
CONSOLIDATION FUND	\$ 21,610.52	\$ -	\$ -	\$ 8,420.97	\$ -	13,189.55	-	13,189.55
AIRPORT IMPROVEMENT FUND	\$ 3,286.00	\$ -	\$ -	\$ -	\$ -	3,286.00	-	3,286.00
ALIEN DEATH PROCESSING	\$ -	\$ -	\$ -	\$ 3,508.73	\$ -	-	-	-
CHAPTER 19 FUND	\$ 1,157.28	\$ -	\$ -	\$ -	\$ -	1,157.28	-	1,157.28
RADIO ANTENNA & REPEATER	\$ 5,163.14	\$ -	\$ -	\$ 7,727.86	\$ -	-	-	-
CONSTABLES ABANDONED VEHICLES	\$ 10,168.29	\$ 4.03	\$ -	\$ 1,260.78	\$ -	8,911.54	-	8,911.54
SHERIFFS ABANDONED VEHICLES	\$ 21,782.63	\$ 8.89	\$ -	\$ 7,544.00	\$ -	20,843.52	-	20,843.52
SHERIFFS CONTRIBUTION	\$ 100.00	\$ -	\$ -	\$ -	\$ -	100.00	-	100.00
GRAND TOTAL	\$ 2,315,472.79	\$ 945.66	\$ 2,021,709.82	\$ 2,193,838.52	\$ 2,315,479.75	\$ 2,315,479.75	\$ 2,315,479.75	\$ 4,519,458.30

**#12 GENERAL FUND
INVESTMENT REPORT
FISCAL YEAR 2016-2017**

DATE ISSUED	C.D.#	AMT. INVESTED	INTEREST RATE%	MATURES	INTEREST EARNED	WITHDRAWAL	INVESTED TO DATE
11/08/16	359408	\$ 500,000.00	0.10	2/5/17	\$ 123.29	\$ -	\$ 500,123.29
11/08/16	359416	\$ 250,000.00	0.10	2/5/17	\$ 61.64	\$ -	\$ 250,061.64
12/08/16	359505	\$ 250,000.00	0.10	3/8/17	\$ 61.64	\$ -	\$ 250,061.64
12/08/16	359491	\$ 250,000.00	0.10	3/8/17	\$ 61.64	\$ -	\$ 250,061.64
2/5/2017	359408	\$ 500,123.29	0.10	11/7/017	\$ -	\$ -	\$ -
2/5/2017	359416	\$ 250,061.84	0.10	11/7/17	\$ -	\$ -	\$ -
2/14/2017	359645	\$ 250,000.00	0.10	5/15/17	\$ -	\$ -	\$ -
3/8/2017	359505	\$ 250,061.64	0.10	6/6/17	\$ -	\$ -	\$ -
3/8/2017	359491	\$ 250,061.64	0.10	6/6/17	\$ -	\$ -	\$ -
		\$ 1,500,000.00			\$ 308.21	\$ -	\$ 1,500,308.21

INVESTMENT REPORT

FISCAL YEAR 2016-2017[illegible]



April 11, 2017

County Auditor's Financial Report
Months Ending March 31, 2017

Commissioners' Court Meeting Held on Wednesday, April 12, 2017

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 April 2017.

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

Revenues:

\$17,709.62 (Direct Deposit) was received for District Sales & Use Tax Allocations for March 2017 and was deposited to 31-4-0000-4035(Health Use Sales Tax Fund).

For comparison purposes only:

Deposit for February:	\$27,337.67
Deposit for January:	\$18,187.78
Deposit for December:	\$19,203.44
Deposit for November:	\$16,295.24

For Information Purposes:

• ***New Employees***

Antonio Garza P/T (R&B)

Hired on 03/03/2017

Noel Garza P/T (R&B)

Hired on 03/01/2017

Dillon Villegas (Dispatcher)

Hired on 03/16/2017

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

Javier Lopez (R&B)

Terminated on 03/31/2017

- ***Released/Unelected Employees***

- Deceased Employees

None

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)

Road & Bridge

Comp Time
as of February 2017

	Hours	Rate of Pay	Total
David Guerra	5.5	\$16.83	\$92.57
Adan Alegria	0	\$12.00	\$0.00
Jose Azocar	52.5	\$14.90	\$782.25
Juan Azocar	10.5	\$13.00	\$136.50
Maria Banda	8.5	\$12.00	\$102.00
James Frazer	27.5	\$15.00	\$412.50
Antonio Garza	0	\$15.00	\$0.00
Paz Longoria	6	\$12.00	\$72.00
Rene Salazar	4	\$13.00	\$52.00
Tony Galindo	0.25	\$13.00	\$3.25
Pedro Cantu	6	\$10.49	\$62.94
Rudy Martinez	27.5	\$10.49	\$288.48
Arturo Villarreal	27.75	\$10.49	\$291.10
Juan Villarreal	0	\$14.00	\$0.00
Samuel Maldonado	11	\$10.49	\$115.39
Felix Adan	13.25	\$10.49	\$138.99
Rosendo Garcia	2.25	\$10.49	\$23.60
Carlos Ruiz	28.5	10.49	\$298.97
Alan Hernandez	0.5	\$15.39	\$7.70
Thomas Garza	59.5	\$10.49	\$624.16
Jose Perez	64.25	\$15.00	\$963.75
Hector Salinas	24.5	\$14.00	\$343.00
Richard Saenz	55.75	\$13.00	\$724.75
Luis Soliz	6	\$10.49	\$62.94
Javier Lopez	2	\$10.49	\$20.98
Ruby Allen	1	\$12.26	\$12.26
	<u>444.5</u>		<u>\$5,632.06</u>

Road & Bridge

Comp Time
as of August 2016

	Hours	Rate of Pay	Total
David Guerra	5.5	\$15.39	\$84.65
Adan Alegria	0	\$12.00	\$0.00
Isabel Pena	10.75	\$10.49	\$112.77
Jose Azocar	50	\$14.00	\$700.00
Juan Azocar	13.25	\$12.00	\$159.00
Maria Banda	8.5	\$12.00	\$102.00
James Frazer	32	\$15.00	\$480.00
Antonio Garza	23.75	\$15.00	\$356.25
Paz Longoria	0	\$12.00	\$0.00
Rene Salazar	15.5	\$10.49	\$162.60
Tony Galindo	0	\$10.49	\$0.00
Pedro Cantu	4	\$10.49	\$41.96
Arturo Villarreal	13.25	\$10.49	\$138.99
Juan Villarreal	1.75	\$14.00	\$24.50
Samuel Maldonado	8.75	\$10.49	\$91.79
Felix Adan	7	\$10.49	\$73.43
Rosendo Garcia	1.5	\$10.49	\$15.74
Alan Hernandez	0	\$15.39	\$0.00
Jose Arredondo	0	\$10.49	\$0.00
Jose Perez	82.25	\$15.00	\$1,233.75
Hector Salinas	36.5	\$14.00	\$511.00
Luis Soliz	7.5	\$10.49	\$78.68
	<u>321.75</u>		<u>\$4,367.09</u>

Road & Bridge

Comp Time
as of June 2016

	Hours	Rate of Pay	Total
David Guerra	5.5	\$15.39	\$84.65
Adan Alegria	0	\$12.00	\$0.00
Isabel Pena	6.75	\$10.49	\$70.81
Jose Azocar	27.5	\$14.00	\$385.00
Juan Azocar	13.25	\$12.00	\$159.00
Maria Banda	8.5	\$12.00	\$102.00
James Frazer	32.5	\$15.00	\$487.50
Antonio Garza	15	\$15.00	\$225.00
Paz Longoria	2.25	\$12.00	\$27.00
Rene Salazar	14.25	\$10.49	\$149.48
Tony Galindo	3	\$10.49	\$31.47
Pedro Cantu	9	\$10.49	\$94.41
Arturo Villarreal	8.25	\$10.49	\$86.54
Juan Villarreal	1.75	\$14.00	\$24.50
Samuel Maldonado	19.75	\$10.49	\$207.18
Felix Adan	0	\$10.49	\$0.00
Rosendo Garcia	9	\$10.49	\$94.41
Alan Hernandez	0	\$15.39	\$0.00
Jose Arredondo	9.25	\$10.49	\$97.03
Jose Perez	59.75	\$15.00	\$896.25
Hector Salinas	34	\$14.00	\$476.00
Luis Soliz	7	\$10.49	\$73.43
	<u>286.25</u>		<u>\$3,771.66</u>

General Fund

Comp-Time

as of February 2017

Per Department

County Clerk	\$2.03
District Clerk	\$7.94
Treasurer	\$1,787.12
Tax	\$48.89
Maintance	\$1,268.36
Traffic	\$2,980.91
Auditor	\$524.68
Co. Ext	\$44.82
Library	\$299.70
Jail	\$19,057.30
Deputy	\$8,560.64
Dispatcher	\$1,331.17
Sheriff Sec + others	\$4,696.44

\$40,609.98

General Fund

Comp-Time

as of February 2017

	Hours	Rate of Pay	Total
Missy Saavedra	0.15	\$13.50	\$2.03
Annette Johnson	0.25	\$12.60	\$3.15
Lesvia Gonzales	0.38	\$12.60	\$4.79
Erica Mirelez	61.25	\$14.02	\$858.73
Katy Salinas	68.77	\$13.50	\$928.40
Angela Sosa	3.88	\$12.60	\$48.89
Adalberto Muniz	74.5	\$12.40	\$923.80
Dante Huerta	36.5	\$9.44	\$344.56
Romeo Noel Benavides	136	\$16.82	\$2,287.52
Balde Lozano	9	\$15.41	\$138.69
Rodney Belasquez	19	\$19.24	\$365.56
Angie Saenz	7.37	\$17.18	\$126.62
Debra Garcia	2.5	\$13.00	\$32.50
Angelita Regalado	27.75	\$10.80	\$299.70
Marivette Mirelez	407	\$13.34	\$5,429.38
Michael Cates	157.25	\$11.03	\$1,734.47
Jose Garcia	254.5	\$12.83	\$3,265.24
Corina Madrigal	88.25	\$11.03	\$973.40
Anthony Flores	34	\$11.03	\$375.02
Jaime Ruelas Jr.	4.5	\$11.03	\$49.64
Veronica Salazar	4.5	\$9.96	\$44.82
Jose Torres Jr.	28.5	\$11.03	\$314.36
Nisa Castillo	27.5	\$11.03	\$303.33
Sarah Bazan	3	\$11.03	\$33.09
Ryan Cruz	79.5	\$11.03	\$876.89
Corina Trevino	203.75	\$12.83	\$2,614.11
Jennifer Salinas	152.5	\$11.03	\$1,682.08

Elda Shultz	127.5	\$11.03	\$1,406.33
Noe Cantu	10.5	\$12.90	\$135.45
Jose Garcia	64.5	\$17.25	\$1,112.63
Rolando Gutierrez	181.5	\$14.42	\$2,617.23
Luis Reyes	159.75	\$12.26	\$1,958.54
Elias Pompa	168	\$12.84	\$2,157.12
Magdalena Saenz	273.25	\$14.02	\$3,830.97
Brenda Ligas	32.5	\$12.90	\$419.25
Jennifer Garza	52	\$15.64	\$813.28
Isidra Robledo	9	\$14.63	\$131.67
Illeana Lopez	17	\$12.83	\$218.11
Amber Perez	1	\$11.37	\$11.37
Jorge Esparza	13.5	\$16.83	\$227.21
Ben Gomez	38	\$12.84	\$487.92
Leonel Munoz	59	\$12.58	\$742.22
La-nani Perez	2.5	\$10.49	\$26.23
Leticia Davila	9.25	\$10.49	\$97.03
Ismael Gonzalez	13.5	\$11.61	\$156.74

3,124.30

\$40,609.98

General Fund

Comp-Time

as of August 2016

	Hours	Rate of Pay	Total
Diana Cantu	2.92	\$15.00	\$43.80
Missy Saavedra	2.08	\$14.00	\$29.12
Elvaray Silvas	2.27	\$15.58	\$35.37
Viola Garcia	39	\$15.00	\$585.00
Annette Johnson	0.25	\$14.00	\$3.50
Lesvia Gonzales	8.38	\$14.00	\$117.32
Janie Sanchez	6.75	\$10.49	\$70.81
Erica Mirelez	2.38	\$15.58	\$37.08
Katy Salinas	29.02	\$15.00	\$435.30
Angela Sosa	0	\$14.00	\$0.00
Adalberto Muniz	21	\$13.78	\$289.38
Dante Huerta	1	\$10.49	\$10.49
Romeo Noel Benavides	144	\$17.25	\$2,484.00
Balde Lozano	12	\$12.26	\$147.12
Rodney Belasquez	19	\$19.24	\$365.56
Angie Saenz	17.87	\$17.18	\$307.01
Mary Ann Pulido	10	\$15.58	\$155.80
Nora Salinas	0	\$10.49	\$0.00
Angelita Regalado	39.75	\$12.00	\$477.00
Marivette Mirelez	386.5	\$14.83	\$5,731.80
Michael Cates	47.25	\$12.26	\$579.29
Heaven Zamora	75	\$12.26	\$919.50
Jose Garcia	213	\$14.25	\$3,035.25
Javier Morales	292.5	\$12.26	\$3,586.05
Rafael Longoria	318.5	\$14.25	\$4,538.63
Sylvia Ruiz	29.5	\$12.26	\$361.67
Robert Ramos	192.5	\$12.26	\$2,360.05

Amy Torres	182.5	\$14.25	\$2,600.63
Corina Trevino	209.75	\$14.25	\$2,988.94
Jennifer Salinas	73	\$12.26	\$894.98
Jacob Jones	144.5	\$12.26	\$1,771.57
Cristol Munoz	24	\$12.26	\$294.24
Urbino martinez	983	\$16.83	\$16,543.89
Noe Cantu	10.5	\$12.26	\$128.73
Jose Garcia	243.5	\$17.25	\$4,200.38
Rolando Gutierrez	181.5	\$14.25	\$2,586.38
Luis Reyes	516.25	\$16.25	\$8,389.06
Elias Pompa	188	\$12.26	\$2,304.88
Magdalena Saenz	349.25	\$15.58	\$5,441.32
Brenda Ligas	48.5	\$12.26	\$594.61
Diana Deleon	411	\$16.83	\$6,917.13
Jennifer Garza	24	\$16.25	\$390.00
Miguel Reyna	24.5	\$12.26	\$300.37
Maria Gonzalez	2.5	\$17.25	\$43.13
Isidra Robledo	2	\$16.25	\$32.50
Illeana Lopez	36.75	\$14.25	\$523.69
Amber Perez	17	\$12.26	\$208.42
Diana DeLos Santos	0	\$12.26	\$0.00
Jorge Esparza	13.5	\$12.26	\$165.51
Ben Gomez	41	\$12.26	\$502.66
Leonel Munoz	59	\$12.58	\$742.22
La-nani Perez	18	\$10.49	\$188.82
Leticia Davila	3	\$10.49	\$31.47
	<u>5,718.92</u>		<u>\$85,491.38</u>

Road & Bridge

Vacation
as of January 2017

	Hours	Rate of Pay	Total
David Guerra	48	\$16.83	\$807.84
Adan Alegria	24	\$12.00	\$288.00
Jose Azocar	108	\$14.90	\$1,609.20
Juan Azocar	104	\$13.00	\$1,352.00
Maria Banda	116	\$12.00	\$1,392.00
James Frazer	160	\$15.00	\$2,400.00
Antonio Garza	0	\$15.00	\$0.00
Paz Longoria	56	\$12.00	\$672.00
Rene Salazar	64	\$13.00	\$832.00
Tony Galindo	0	\$13.00	\$0.00
Pedro Cantu	16	\$10.49	\$167.84
Arturo Villarreal	100	\$10.49	\$1,049.00
Juan Villarreal	80	\$14.00	\$1,120.00
Samuel Maldonado	120	\$10.49	\$1,258.80
Felix Adan	0	\$10.49	\$0.00
Rosendo Garcia	64	\$10.49	\$671.36
Alan Hernandez	68	\$15.39	\$1,046.52
Jose Perez	120	\$15.00	\$1,800.00
Hector Salinas	80	\$14.00	\$1,120.00
Luis Soliz	96	\$10.49	\$1,007.04
Ruby Allen	0	12.26	\$0.00
	<u>1424</u>		<u>\$18,593.60</u>

Road & Bridge

Vacation
as of August 2016

	Hours	Rate of Pay	Total
David Guerra	0	\$15.39	\$0.00
Adan Alegria	64	\$12.00	\$768.00
Isabel Pena	80	\$10.49	\$839.20
Jose Azocar	92	\$14.00	\$1,288.00
Juan Azocar	40	\$12.00	\$480.00
Maria Banda	56	\$12.00	\$672.00
James Frazer	160	\$15.00	\$2,400.00
Antonio Garza	104	\$15.00	\$1,560.00
Paz Longoria	32	\$12.00	\$384.00
Rene Salazar	80	\$10.49	\$839.20
Tony Galindo	24	\$10.49	\$251.76
Pedro Cantu	72	\$10.49	\$755.28
Arturo Villarreal	60	\$10.49	\$629.40
Juan Villarreal	80	\$14.00	\$1,120.00
Samuel Maldonado	56	\$10.49	\$587.44
Felix Adan	0	\$10.49	\$0.00
Rosendo Garcia	0	\$10.49	\$0.00
Alan Hernandez	20	\$15.39	\$307.80
Jose Arredondo	0	\$10.49	\$0.00
Jose Perez	104	\$15.00	\$1,560.00
Hector Salinas	40	\$14.00	\$560.00
Luis Soliz	40	\$10.49	\$419.60
	<u>1204</u>		<u>\$15,421.68</u>

Road & Bridge

Vacation
as of June 2016

	Hours	Rate of Pay	Total
David Guerra	16	\$15.39	\$246.24
Adan Alegria	0	\$12.00	\$0.00
Isabel Pena	80	\$10.49	\$839.20
Jose Azocar	92	\$14.00	\$1,288.00
Juan Azocar	72	\$12.00	\$864.00
Maria Banda	104	\$12.00	\$1,248.00
James Frazer	160	\$15.00	\$2,400.00
Antonio Garza	104	\$15.00	\$1,560.00
Paz Longoria	32	\$12.00	\$384.00
Rene Salazar	80	\$10.49	\$839.20
Tony Galindo	32	\$10.49	\$335.68
Pedro Cantu	8	\$10.49	\$83.92
Arturo Villarreal	60	\$10.49	\$629.40
Juan Villarreal	80	\$14.00	\$1,120.00
Samuel Maldonado	72	\$10.49	\$755.28
Felix Adan	0	\$10.49	\$0.00
Rosendo Garcia	0	\$10.49	\$0.00
Alan Hernandez	40	\$15.39	\$615.60
Jose Arredondo	0	\$10.49	\$0.00
Jose Perez	120	\$15.00	\$1,800.00
Hector Salinas	64	\$14.00	\$896.00
Luis Soliz	80	\$10.49	\$839.20
	<u>1296</u>		<u>\$16,743.72</u>

**General
Vacation
as of January 2017**

	Hours	Rate of Pay	Total
Diana Cantu	162	\$14.02	\$2,271.24
Missy Saavedra	64	\$13.50	\$864.00
Chistelia Arevalo	80	\$24.40	\$1,952.00
Annette Johnson	128	\$12.60	\$1,612.80
Lesvia Gonzales	80	\$12.60	\$1,008.00
Erica Mirelez	32	\$14.02	\$448.64
Katy Salinas	80	\$13.50	\$1,080.00
Angela Sosa	44	\$12.60	\$554.40
Dante Huerta	62	\$9.44	\$585.28
Romeo Noel Benavides	200	\$16.82	\$3,364.00
Balde Lozano	56	\$15.41	\$862.96
Rodney Belasquez	88	\$19.24	\$1,693.12
Angie Saenz	120	\$17.18	\$2,061.60
Julia Trevino	60	\$12.60	\$756.00
Nora Salinas	72	\$13.50	\$972.00
Angelita Regalado	112	\$10.80	\$1,209.60
Marivette Mirelez	168	\$13.34	\$2,241.12
Jose Garcia	422	\$12.83	\$5,414.26
Corina Trevino	175	\$12.83	\$2,245.25
Jennifer Salinas	120	\$11.03	\$1,323.60
Noe Cantu	30	\$12.90	\$387.00
Jose Garcia	560	\$17.25	\$9,660.00
Rolando Gutierrez	160	\$14.42	\$2,307.20
Luis Reyes	440	\$12.26	\$5,394.40
Elias Pompa	64	\$12.84	\$821.76
Magdalena Saenz	208	\$14.02	\$2,916.16
Brenda Ligas	80	\$12.90	\$1,032.00
Jennifer Garza	464	\$15.64	\$7,256.96
Isidra Robledo	191	\$14.63	\$2,794.33
Illeana Lopez	123.5	\$12.83	\$1,584.51
Amber Perez	120	\$11.37	\$1,364.40
Leonel Munoz	80	\$12.58	\$1,006.40
La-nani Perez	48	\$10.49	\$503.52
Leticia Davila	40	\$10.49	\$419.60
Nora Ramos	80	\$10.80	\$864.00

Melissa Cisneros	80	\$9.44	\$755.20
Debra Garcia	80	\$13.00	\$1,040.00
Palmira Gutierrez	24	\$13.00	\$312.00
Angela Perez	40	\$15.41	\$616.40
Belinda Salinas	60	\$17.70	\$1,062.00
Norma Trevino	80	\$13.12	\$1,049.60
Ofelia Carbajal	49.5	\$10.49	\$519.26
Teresa Silvas	0	\$14.37	\$0.00
elida Vera	80	\$13.50	\$1,080.00
Anna Garcia	36	\$15.14	\$545.04

5,543.00

\$77,811.60

**General
Vacation
as of June 2016**

	Hours	Rate of Pay	Total
Diana Cantu	112	\$15.00	\$1,680.00
Missy Saavedra	8	\$14.00	\$112.00
Elvaray Silvas	104	\$15.58	\$1,620.32
Viola Garcia	116	\$15.00	\$1,740.00
Annette Johnson	136	\$14.00	\$1,904.00
Lesvia Gonzales	0	\$14.00	\$0.00
Janie Sanchez	0	\$10.49	\$0.00
Erica Mirelez	0.5	\$15.58	\$7.79
Katy Salinas	0	\$15.00	\$0.00
Angela Sosa	92	\$14.00	\$1,288.00
Adalberto Muniz	0	\$13.78	\$0.00
Dante Huerta	30	\$10.49	\$314.70
Romeo Noel Benavides	200	\$17.25	\$3,450.00
Balde Lozano	0	\$12.26	\$0.00
Rodney Belasquez	104	\$19.24	\$2,000.96
Angie Saenz	120	\$17.18	\$2,061.60
Mary Ann Pulido	160	\$15.58	\$2,492.80
Nora Salinas	0	\$10.49	\$0.00
Angelita Regalado	80	\$12.00	\$960.00
Marivette Mirelez	88	\$14.83	\$1,305.04
Michael Cates	0	\$12.26	\$0.00
Heaven Zamora	0	\$12.26	\$0.00
Jose Garcia	348	\$14.25	\$4,959.00
Javier Morales	120	\$12.26	\$1,471.20
Rafael Longoria	108	\$14.25	\$1,539.00
Sylvia Ruiz	0	\$12.26	\$0.00
Robert Ramos	0	\$12.26	\$0.00
Amy Torres	144	\$14.25	\$2,052.00
Corina Trevino	231	\$14.25	\$3,291.75
Jennifer Salinas	120	\$12.26	\$1,471.20
Jacob Jones	24	\$12.26	\$294.24
Cristol Munoz	0	\$12.26	\$0.00
Urbino martinez	400	\$16.83	\$6,732.00
Noe Cantu	0	\$12.26	\$0.00
Jose Garcia	730	\$17.25	\$12,592.50

Rolando Gutierrez	200	\$14.25	\$2,850.00
Luis Reyes	550	\$16.25	\$8,937.50
Elias Pompa	120	\$12.26	\$1,471.20
Magdalena Saenz	88	\$15.58	\$1,371.04
Brenda Ligas	0	\$12.26	\$0.00
Diana Deleon	460	\$16.83	\$7,741.80
Jennifer Garza	442	\$16.25	\$7,182.50
Miguel Reyna	0	\$12.26	\$0.00
Maria Gonzalez	240	\$17.25	\$4,140.00
Isidra Robledo	344	\$16.25	\$5,590.00
Illeana Lopez	120	\$14.25	\$1,710.00
Amber Perez	168	\$12.26	\$2,059.68
Jorge Esparza	0	\$12.26	\$0.00
Ben Gomez	0	\$12.26	\$0.00
Leonel Munoz	50	\$12.58	\$629.00
La-nani Perez	8	\$10.49	\$83.92
Leticia Davila	0	\$10.49	\$0.00
Mary Alice Longoria	60	\$20.23	\$1,213.80
Teresa Silva	80	\$15.96	\$1,276.80
Nora Ramos	76	\$12.00	\$912.00
Sade Bello	56	\$12.00	\$672.00
Julie Trevino	48	\$14.00	\$672.00
Christelia Arevalo	42	\$25.82	\$1,084.44
Palmira Gutierrez	80	\$13.00	\$1,040.00
Angela Perez	48	\$15.41	\$739.68
Anna Garcia	140	\$16.83	\$2,356.20
Melissa Cisneros	64	\$10.49	\$671.36
Norma Trevino	64	\$14.58	\$933.12
Robert Saenz	48	\$17.79	\$853.92
Rosavel Huerta	80	\$12.00	\$960.00
Elida Vera	60	\$15.00	\$900.00
Gonzalo Benavides	200	\$17.25	\$3,450.00
	<u>7,511.50</u>		<u>\$111,532.06</u>

**General
Vacation
as of August 2016**

	Hours	Rate of Pay	Total
Diana Cantu	104	\$15.00	\$1,560.00
Missy Saavedra	64	\$14.00	\$896.00
Elvaray Silvas	68	\$15.58	\$1,059.44
Viola Garcia	96	\$15.00	\$1,440.00
Annette Johnson	128	\$14.00	\$1,792.00
Lesvia Gonzales	0	\$14.00	\$0.00
Janie Sanchez	0	\$10.49	\$0.00
Erica Mirelez	0.5	\$15.58	\$7.79
Katy Salinas	80	\$15.00	\$1,200.00
Angela Sosa	76	\$14.00	\$1,064.00
Adalberto Muniz	72	\$13.78	\$992.16
Dante Huerta	0	\$10.49	\$0.00
Romeo Noel Benavides	160	\$17.25	\$2,760.00
Balde Lozano	0	\$12.26	\$0.00
Rodney Belasquez	80	\$19.24	\$1,539.20
Angie Saenz	80	\$17.18	\$1,374.40
Mary Ann Pulido	92	\$15.58	\$1,433.36
Nora Salinas	0	\$10.49	\$0.00
Angelita Regalado	64	\$12.00	\$768.00
Marivette Mirelez	168	\$14.83	\$2,491.44
Michael Cates	0	\$12.26	\$0.00
Heaven Zamora	0	\$12.26	\$0.00
Jose Garcia	348	\$14.25	\$4,959.00
Javier Morales	120	\$12.26	\$1,471.20
Rafael Longoria	108	\$14.25	\$1,539.00
Sylvia Ruiz	0	\$12.26	\$0.00
Robert Ramos	0	\$12.26	\$0.00
Amy Torres	136.5	\$14.25	\$1,945.13
Corina Trevino	231	\$14.25	\$3,291.75
Jennifer Salinas	120	\$12.26	\$1,471.20
Jacob Jones	24	\$12.26	\$294.24
Cristol Munoz	0	\$12.26	\$0.00
Urbino martinez	400	\$16.83	\$6,732.00
Noe Cantu	0	\$12.26	\$0.00
Jose Garcia	730	\$17.25	\$12,592.50

Rolando Gutierrez	200	\$14.25	\$2,850.00
Luis Reyes	550	\$16.25	\$8,937.50
Elias Pompa	80	\$12.26	\$980.80
Magdalena Saenz	88	\$15.58	\$1,371.04
Brenda Ligas	0	\$12.26	\$0.00
Diana Deleon	384.5	\$16.83	\$6,471.14
Jennifer Garza	432	\$16.25	\$7,020.00
Miguel Reyna	0	\$12.26	\$0.00
Maria Gonzalez	215	\$17.25	\$3,708.75
Isidra Robledo	336	\$16.25	\$5,460.00
Illeana Lopez	85.5	\$14.25	\$1,218.38
Amber Perez	144	\$12.26	\$1,765.44
Jorge Esparza	0	\$12.26	\$0.00
Ben Gomez	0	\$12.26	\$0.00
Leonel Munoz	0	\$12.58	\$0.00
La-nani Perez	72	\$10.49	\$755.28
Leticia Davila	0	\$10.49	\$0.00
Mary Alice Longoria	28	\$20.23	\$566.44
Teresa Silva	80	\$15.96	\$1,276.80
Nora Ramos	52	\$12.00	\$624.00
Sade Bello	48	\$12.00	\$576.00
Julie Trevino	0	\$14.00	\$0.00
Christelia Arevalo	24	\$25.82	\$619.68
Palmira Gutierrez	40	\$13.00	\$520.00
Angela Perez	40	\$15.41	\$616.40
Anna Garcia	108	\$16.83	\$1,817.64
Melissa Cisneros	64	\$10.49	\$671.36
Norma Trevino	40	\$14.58	\$583.20
Robert Saenz	0	\$17.79	\$0.00
Rosavel Huerta	80	\$12.00	\$960.00
Elida Vera	52	\$15.00	\$780.00
Gonzalo Benavides	136	\$17.25	\$2,346.00
	<u>6,929.00</u>		<u>\$107,169.65</u>

Brooks County Revenues

JP'S						
	Oct	Nov	Dec	Jan	Feb	March
Fines	\$102,345.15	\$77,304.23	\$65,287.89	\$64,548.77	\$55,101.85	\$79,244.14
Yr Budget	\$460,000.00					
50% of Yr Budget	\$230,000.00					
Actual	\$443,832.03					
Over/Short (\$)	\$213,832.03					
Code Enforcement						
	Oct	Nov	Dec	Jan	Feb	March
Fines	\$48,936.15	\$39,648.85	\$34,718.56	\$40,735.55	\$54,471.05	\$70,623.86
Yr Budget	\$450,000.00					
50% of Yr Budget	\$225,000.00					
Actual	\$289,134.02					
Over/Short (\$)	\$64,134.02					
District Clerk						
	Oct	Nov	Dec	Jan	Feb	March
Fees	\$3,590.07	\$737.54	\$1,154.98	\$1,233.54	\$678.00	
Yr Budget	\$17,000.00					
42% of Yr Budget	\$7,140.00					
Actual	\$7,394.13					
Over/Short (\$)	\$254.13					
District Clerk						
	Oct	Nov	Dec	Jan	Feb	March
Fines	\$3,463.91	\$4,322.00	\$7,462.25	\$2,101.00	\$2,279.50	
Yr Budget	\$80,000.00					
42% of Yr Budget	\$33,600.00					
Actual	\$19,628.66					
Over/Short (\$)	-\$13,971.34					
County Clerk						
	Oct	Nov	Dec	Jan	Feb	March
Fees	\$4,261.30	\$3,119.60	\$2,689.80	\$3,294.00	\$3,592.40	
Yr Budget	\$44,000.00					
42% of Yr Budget	\$18,480.00					
Actual	\$16,957.10					
Over/Short (\$)	-\$1,522.90					
County Clerk						
	Oct	Nov	Dec	Jan	Feb	March
Fines	\$1,700.00	\$300.00	\$0.00	\$500.00	\$300.00	
Yr Budget	\$7,000.00					
42% of Yr Budget	\$2,940.00					
Actual	\$2,800.00					
Over/Short (\$)	-\$140.00					
LCS						
	Oct	Nov	Dec	Jan	Feb	March
LCS Transfer	\$0.00	\$57,376.00	\$32,704.00	\$8,414.00	\$23,708.00	
Yr Budget	\$330,000.00					
42% of Yr Budget	\$138,600.00					
Actual	\$122,202.00					
Over/Short (\$)	-\$16,398.00					

April	May	June	JP'S	Total		
			Fines	\$443,832.03		
			S/B % of budget	50%		
			Acual % of budget	96.49%		
			Over/Short (%)	46.49%		
April	May	June	Code Enforcement	Total		
			Fines	\$289,134.02		
			S/B % of budget	50%		
			Acual % of budget	64.25%		
			Over/Short (%)	14.25%		
April	May	June	District Clerk	Total		
			Fees	\$7,394.13		
			S/B % of budget	42%		
			Acual % of budget	43.49%		
			Over/Short (%)	1.49%		
April	May	June	District Clerk	Total		
			Fines	\$19,628.66		
			S/B % of budget	42%		
			Acual % of budget	24.54%		
			Over/Short (%)	-17.46%		
April	May	June	County Clerk	Total		
			Fees	\$16,957.10		
			S/B % of budget	42%		
			Acual % of budget	38.54%		
			Over/Short (%)	-3.46%		
April	May	June	County Clerk	Total		
			Fines	\$2,800.00		
			S/B % of budget	42%		
			Acual % of budget	40.00%		
			Over/Short (%)	-2.00%		
April	May	June	LCS	Total		
				\$122,202.00		
			S/B % of budget	42%		
			Acual % of budget	37.03%		
			Over/Short (%)	-4.97%		
			Page 6			

Library						
	Oct	Nov	Dec	Jan	Feb	March
Fines & Copies	\$126.35	\$119.60	\$159.05	\$189.35	\$166.65	
Yr Budget	\$1,500.00					
42% of Yr Budget	\$630.00					
Actual	\$761.00					
Over/Short (\$)	\$131.00					
Sheriff						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$275.00	\$700.00	\$715.00	\$2,382.43	\$851.10	
Yr Budget	\$15,000.00					
42% of Yr Budget	\$6,300.00					
Actual	\$4,923.53					
Over/Short (\$)	-\$1,376.47					
Sheriff Prisoner's Board						
	Oct	Nov	Dec	Jan	Feb	March
City Inmates	\$0.00	\$0.00	\$5,300.00	\$2,040.00	\$0.00	
Yr Budget	\$16,000.00					
42% of Yr Budget	\$6,720.00					
Actual	\$7,340.00					
Over/Short (\$)	\$620.00					
County Judge						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$15.00	\$0.00	\$15.00	\$30.00	\$15.00	
Yr Budget	\$1,000.00					
42% of Yr Budget	\$420.00					
Actual	\$75.00					
Over/Short (\$)	-\$345.00					
County Attorney						
	Oct	Nov	Dec	Jan	Feb	March
Fines of Office	\$75.00	\$25.00	\$0.00	\$50.00	\$0.00	
Yr Budget	\$1,000.00					
42% of Yr Budget	\$420.00					
Actual	\$150.00					
Over/Short (\$)	-\$270.00					
Constables						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$295.00	\$375.00	\$15.00	\$365.00	\$5.00	
Yr Budget	\$1,500.00					
42% of Yr Budget	\$630.00					
Actual	\$1,055.00					
Over/Short (\$)	\$425.00					
Taxes-Current						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$6,200.33	\$824,569.64	\$825,755.77	\$535,685.57	\$99,476.07	
Yr Budget	\$2,672,744.54					
42% of Yr Budget	\$1,122,552.71					
Actual	\$2,291,687.38					
Over/Short (\$)	\$1,169,134.67					
Taxes - Del						

			Library				
April	May	June		Total			
				\$761.00			
			S/B % of budget	42%			
			Acual % of budget	50.73%			
			Over/Short (%)	8.73%			
			Sheriff				
April	May	June		Total			
				\$4,923.53			
			S/B % of budget	42%			
			Acual % of budget	32.82%			
			Over/Short (%)	-9.18%			
			Sheriff				
April	May	June		Total			
				\$7,340.00			
			S/B % of budget	42%			
			Acual % of budget	45.88%			
			Over/Short (%)	3.88%			
April	May	June		Total			
				\$75.00			
			S/B % of budget	42%			
			Acual % of budget	7.50%			
			Over/Short (%)	-34.50%			
			County Attorney				
April	May	June		Total			
				\$150.00			
			S/B % of budget	42%			
			Acual % of budget	15.00%			
			Over/Short (%)	-27.00%			
			Constables				
April	May	June		Total			
				\$1,055.00			
			S/B % of budget	42%			
			Acual % of budget	70.33%			
			Over/Short (%)	28.33%			
			Taxes-Current				
April	May	June		Total			
				\$2,291,687.38			
			S/B % of budget	42%			
			Acual % of budget	85.74%			
			Over/Short (%)	43.74%			
			Taxes - Del				

	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$566.19	\$4,998.08	\$3,275.93	\$9,973.94	\$9,318.08	
Yr Budget	\$160,000.00					
42% of Yr Budget	\$67,200.00					
Actual	\$28,132.22					
Over/Short (\$)	-\$39,067.78					
Taxes P&I						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$1,517.22	\$2,191.71	\$2,952.07	\$4,641.66	\$6,744.30	
Yr Budget	\$80,000.00					
42% of Yr Budget	\$33,600.00					
Actual	\$18,046.96					
Over/Short (\$)	-\$15,553.04					
Comm Beer Lic						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$17.50	\$42.50	\$15.00	\$0.00	\$0.00	
Yr Budget	\$0.00					
42% of Yr Budget	\$0.00					
Actual	\$75.00					
Over/Short (\$)	\$75.00					
Beer License						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Yr Budget	\$200.00					
42% of Yr Budget	\$84.00					
Actual	\$0.00					
Over/Short (\$)	-\$84.00					
Mixed Bev Tax						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$658.68	\$0.00	\$0.00	\$0.00	\$0.00	
Yr Budget	\$3,200.00					
42% of Yr Budget	\$1,344.00					
Actual	\$658.68					
Over/Short (\$)	-\$685.32					
Titles						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$0.00	\$0.00	\$0.00	\$0.00	\$1,690.00	
Yr Budget	\$2,000.00					
42% of Yr Budget	\$840.00					
Actual	\$1,690.00					
Over/Short (\$)	\$850.00					
Comm Auto/Mail Fees						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$0.00	\$0.00	\$0.00	\$0.00	\$8,155.00	
Yr Budget	\$7,000.00					
42% of Yr Budget	\$2,940.00					
Actual	\$8,155.00					
Over/Short (\$)	\$5,215.00					
Total Over/Short with Current Collections:			\$1,365,257.00			
Total Over/Short without Current Collections:			\$196,122.33			

April	May	June		Total			
				\$28,132.22			
			S/B % of budget	42%			
			Acual % of budget	17.58%			
			Over/Short (%)	-24.42%			
			Taxes P&I				
April	May	June		Total			
				\$18,046.96			
			S/B % of budget	42%			
			Acual % of budget	22.56%			
			Over/Short (%)	-19.44%			
			Comm Beer Lic				
April	May	June		Total			
				\$75.00			
			S/B % of budget	42%			
			Acual % of budget	1875.00%			
			Over/Short (%)	1833.00%			
			Beer License				
April	May	June		Total			
				\$0.00			
			S/B % of budget	42%			
			Acual % of budget	0.00%			
			Over/Short (%)	-42.00%			
			Mixed Bev Tax				
April	May	June		Total			
				\$658.68			
			S/B % of budget	42%			
			Acual % of budget	20.58%			
			Over/Short (%)	-21.42%			
			Titles				
April	May	June		Total			
				\$1,690.00			
			S/B % of budget	42%			
			Acual % of budget	84.50%			
			Over/Short (%)	42.50%			
			Comm Auto/Mail Fees				
April	May	June		Total			
				\$8,155.00			
			S/B % of budget	42%			
			Acual % of budget	116.50%			
			Over/Short (%)	74.50%			

Motor Vehicle Registration						
	Oct	Nov	Dec	Jan	Feb	March
Fees of Office	\$0.00	\$552.03	\$0.00	\$0.00	\$128,737.23	
Yr Budget	\$250,000.00					
42% of Yr Budget	\$105,000.00					
Actual	\$129,289.26					
Over/Short (\$)	\$24,289.26					
Taxes-Current (R&B)						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$ 1,107.07	\$ 205,781.90	\$ 206,450.84	\$ 134,067.14	\$24,879.28	
Yr Budget	\$505,979.70					
42% of Yr Budget	\$212,511.47					
Actual	\$572,286.23					
Over/Short (\$)	\$359,774.76					
Taxes - Del (R&B)						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$ 126.68	\$ 889.31	\$ 582.88	\$ 1,774.66	\$1,657.96	
Yr Budget	\$35,000.00					
42% of Yr Budget	\$14,700.00					
Actual	\$5,031.49					
Over/Short (\$)	-\$9,668.51					
Taxes P&I (R&B)						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$ 339.47	\$ 389.97	\$ 525.27	\$ 825.89	\$1,200.02	
Yr Budget	\$0.00					
42% of Yr Budget	\$0.00					
Actual	\$3,280.62					
Over/Short (\$)	\$3,280.62					
Taxes-Current (F/M)						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$ 717.46	\$ 134,908.83	\$ 135,753.01	\$ 87,821.65	\$16,198.80	
Yr Budget	\$331,469.43					
42% of Yr Budget	\$139,217.16					
Actual	\$375,399.75					
Over/Short (\$)	\$236,182.59					
Taxes - Del (F/M)						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$ 101.07	\$ 599.80	\$ 404.91	\$ 1,154.86	\$1,080.17	
Yr Budget	\$16,000.00					
42% of Yr Budget	\$6,720.00					
Actual	\$3,340.81					
Over/Short (\$)	-\$3,379.19					
Taxes P&I (F/M)						
	Oct	Nov	Dec	Jan	Feb	March
Taxes	\$ 143.51	\$ 258.48	\$ 343.09	\$ 514.87	\$851.10	
Yr Budget	\$0.00					
42% of Yr Budget	\$0.00					
Actual	\$2,111.05					
Over/Short (\$)	\$2,111.05					

Motor Vehicle Registration							
April	May			Total			
				\$129,289.26			
			S/B % of budget	42%			
			Acual % of budget	51.72%			
			Over/Short (%)	9.72%			
			Taxes-Current (R&B)				
April	May			Total			
				\$572,286.23			
			S/B % of budget	42%			
			Acual % of budget	113.10%			
			Over/Short (%)	71.10%			
			Taxes - Del (R&B)				
April	May			Total			
				\$5,031.49			
			S/B % of budget	42%			
			Acual % of budget	14.38%			
			Over/Short (%)	-27.62%			
			Taxes P&I (R&B)				
April	May			Total			
				\$3,280.62			
			S/B % of budget	42%			
			Acual % of budget	82015.50%			
			Over/Short (%)	81973.50%			
			Taxes-Current (F/M)				
April	May			Total			
				\$375,399.75			
			S/B % of budget	42%			
			Acual % of budget	113.25%			
			Over/Short (%)	71.25%			
			Taxes - Del (F/M)				
April	May			Total			
				\$3,340.81			
			S/B % of budget	42%			
			Acual % of budget	20.88%			
			Over/Short (%)	-21.12%			
			Taxes P&I (F/M)				
April	May			Total			
				\$2,111.05			
			S/B % of budget	42%			
			Acual % of budget	52776.25%			
			Over/Short (%)	52734.25%			

Total Over/Short with Current Collections:		\$612,590.58			
Total Over/Short without Current Collections:		\$16,633.23			

April 2017 Purchase Orders

4-5-17	34907	Fuller Tractor Cylinder # 71	116.25
		# 71	174.75
4-7-17	34913	Fuller Tractor Tire for shredder	44.58
		Trailers 3 Tires R 17	
4-19-17	34931	Vista Tires 3 Tires R-16	807.00
		DAVID'S TRUCK ANTENNA	
4-24-17	34937	Alie Communications Office radio	253.00
		# 44	
4-24-17	34941	Rio Hydraulic Hydraulic Cylinder	248.19
		# 65	
4-26-17	34947	HOIT Caterpillar Expansion Valve	130.00
4-26-17	34948	L & M Starter # 31	500.00
		3 for 56, 2 Tires # 521	
4-27-17	34950	Vista Tires 2 Tires # 51, 2 Tires # 53	2386.00
		# 64 (part)	
4-27-17	34951	Diesel Engine Repair diesel injection	200.00

Brooks County Road & Bridge

April 2017 Monthly Report

Caliche – On the first week of April, Caliche was dug out and hauled from caliche pit at Los Compadres Ranch. A total of 1,140 yards were hauled to the Road & Bridge yard in 5 days. (76 dump-truck loads were hauled) 1 backhoe/operator, 1 wheel loader/operator, 1 track-loader/operator, 3 dump trucks, 3 drivers.

Brush Crew – Brush was picked up on County Roads – 201, 201A, 202, 203, 204, 205, 207, 209, 210, 211, 212, 213, 214, 215, 219, 220, 221, 222, 223, 223A, 224, 225, 228, 227, 229, 230, 231, 232, 230A, Encino, Rachal, La Mesa, Tacubaya, Co. Rds. 101, 300, 301, 302, 303, 405, 404, 403, 402, 401, 102, 100, 105, 200, 1 backhoe/operator, 3 trucks/trailers and drivers.

County Roads Shredding – Co. Rds.- 209, 210, 210A, 211, Lopez Park, Showgrounds, 304, 305, 306, 307, 308, 309, 309A, 310, 311, 311A, 312, 313, 314, 315 & Airport. Used 2, sometimes 4 tractors/Bat wing shredders, 2 or 4 operators.

Mowing and Weed-eating – was done at Cemetery, Lopez Park (twice), Encino Bldg., Park on 755, Old Hospital, Halo pad, ditches were done twice in front of Road & Bridge warehouse, Constable's yard & Show Barn. 1 truck & utility trailer, 2 riding mowers, 2 weed eaters, 2 men.

County Roads Bladed & Leveled – 90 yards of Caliche were used on County Road 408. A lot of work was done on Co. Rd. 111. The Road was in very bad shape, the rain had made craters on the road and it had a lot of wash outs. 60 yards of Rap material & 75 yards of caliche were used. It took 3 days to complete work on Co. Rd. 111. Worked on Co. Rd. 213, used 15 yard of Coal Mix. Used 60 yards of Rap material & 15 yards of Coal mix on Co. Rd. 212. 1 motor grader/operator, 2 dump trucks/drivers.

Dirt Deliveries – Homer Villarreal, 755, 8 yards, Hilda Lopez, 608 N. Nava, 6 yards, Erasmo Perez, 340 N. Nava, 6 yards, Amancio Rosas, 510 W. Bennett, 6 yards, Robert R. Perez, 601 Co. Rd. 219, 6 yards, Imelda Barrera, Taylor Rd., 6 yards, Lina Olivarez, 127 W. Lee, 6 yards, Manuel Trevino, 720 E. Rice, 6 yards, Elizabeth Perez, 1205 S. Caldwell, 6 yards, Jessica Longoria, 415 W. Blucher, 6 yards, Victor Vargas, 830 N. Nava, 6 yards, Amanda De La Cerda, 1407 Co. Rd. 405, 6 yards, Rosendo Garcia Sr. 420 W. Trevino, 6 yards, Rosendo Esquivel, 1212 W. Maupin, 6 yards, Susana Martinez, 254 Co. Rd. 218, 6 yards, Irene Escalante, 754 & W. 285, 6 yards, Second load, Imelda Barrera, Taylor Road, 6 yards.

Tree Trimming – Trimming of trees was done on Co. Rds. 102 & 213, 2 men, 2 pole saws, 1 truck.

County Road Signs – Re-installed speed limit sign that had been knocked down on Co. Rd. 220.

Constable's Yard - Assisted the Constable's department with the front entrance gates by putting chains to hold the gates to stay open. The gates were closing with the wind and they needed to stay open for vehicles to drive in.

Animal Control – Lydia Cadena, 2390 Co. Rd. 105, 3 dogs, Nora Garcia, 426 W. F.M. 1418, 1 dog.

Garbage Route Continues on a weekly basis –

Monday - Encino, Rachal, La Mesa, & Tacubaya area.

Tuesday - La Parrita Route.

Wednesday - Ranchito & surrounding area.

1 Garbage truck/driver & 2 helpers.

Garbage truck is washed & disinfected weekly for health reasons.

County Mechanics – Several trips were made to Airport and to Encino to make repairs on County vehicles. Radiators were blown out & other repairs were made to machinery & vehicles. A trip was made to McAllen to take a hydraulic cylinder for backhoe/loader unit # 41 for repairs. Made a trip to Corpus Christi to take an injection pump for unit # 64 - tractor for repairs. New tires were mounted on trucks & trailers and flat tires were fixed. 2 mechanics & service trucks.

Assisted Fire Department – E. Highway 285 - Thursday April 27 - Road & Bridge personnel used 2 tractors – # 45 & # 46 to pull and remove the roof of a trailer home that had collapsed with fire. This needed to be done so that fire department could water embers under the collapsed roof, thus preventing the fire from re-igniting. 2 tractors/operators, 1 supervisor.

Monthly Disburse Totals
March 2017

Line Item 7

Current M&O	\$	86,107.52	Attorney Fees Collected		
Current M&O Discount	\$	5.43			
Current I&S	\$	20,890.96	M&O/Debt	\$	4,535.59
CAD Portion General	\$	0.16	Road & Bridge	\$	748.49
Current I&S Discount	\$	1.31	FM/FC	\$	470.15
Current Road & Bridge	\$	21,434.56	Attorney Fee Remittance	\$	5,754.23
Current Road & Bridge Discount	\$	1.35			
CAD Portion R&B	\$	0.04			
County Ad Valorem	\$	128,440.93	Interest	\$	78.76
Delinquent M&O	\$	13,248.08	Overpayment/Tolerance	\$	-
Debt	\$	1.11			
Delinquent I&S	\$	1,793.19	Miscellaneous Fees	\$	-
Delinquent Road & Bridge	\$	2,432.19			
Total Delinquent CO/RB	\$	17,474.57	Beer License Renewal	\$	-
M&O Current Penalty & Interest	\$	7,080.77	Tax Certificates	\$	10.00
Delinquent M&O Penalties & Interest	\$	6,831.44			
Debt Penalties & Interest	\$	3.86			
Current I&S Penalty & Interest	\$	1,718.05			
Delinquent I&S Penalties & Interest	\$	646.87			
Current R&B Penalties & Interest	\$	1,764.90			
Delinquent R&B Penalties & Interest	\$	1,174.04			
Total Penalty & Interest	\$	19,219.93			
Total CO/RB Ad Valorem Tax	\$	165,135.43			
Farm to Market Disburse Totals					
Current M&O	\$	13,943.15			
Delinquent M&O	\$	1,535.95			
CAD Portion	\$	0.01			
Total M&O All Years	\$	15,479.09			
Current Penalty & Interest	\$	1,146.25			
Delinquent Penalty & Interest	\$	767.98			
Total Penalty & Interest	\$	1,914.23			
Discount	\$	0.57			
Total Farm to Market Remittance	\$	17,393.89	Total County Remittance		\$182,529.32

04/03/2017 16:06:49 2726173
TC298-D SELECTION: DEPOSIT
RECEIPT DATE: ALL

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
FROM: 03/01/2017 THRU 03/31/2017
JURISDICTION: 0100 BROOKS COUNTY

PAGE: 1
INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2016	M & O	.598600	86,107.52	5.43	7,080.77	.00	93,193.72	327.98	.00	.00	93,521.70
	I & S	.145229	20,890.96	1.31	1,718.05	.00	22,610.32	.00	.00	.00	22,610.32
	TOTAL	.743829	106,998.48	6.74	8,798.82	.00	115,804.04	327.98	.00	.00	116,132.02
2015	M & O	.645018	6,914.11	.00	1,791.60	.00	8,705.71	2,015.20	.00	.00	10,720.91
	I & S	.105026	1,125.83	.00	291.74	.00	1,417.57	.00	.00	.00	1,417.57
	TOTAL	.750044	8,039.94	.00	2,083.34	.00	10,123.28	2,015.20	.00	.00	12,138.48
2014	M & O	.599409	1,513.09	.00	578.25	.00	2,091.34	464.77	.00	.00	2,556.11
	I & S	.065324	164.92	.00	63.01	.00	227.93	.00	.00	.00	227.93
	TOTAL	.664733	1,678.01	.00	641.26	.00	2,319.27	464.77	.00	.00	2,784.04
2013	M & O	.648630	1,365.29	.00	683.14	.00	2,048.43	498.11	.00	.00	2,546.54
	I & S	.146370	308.10	.00	154.15	.00	462.25	.00	.00	.00	462.25
	TOTAL	.795000	1,673.39	.00	837.29	.00	2,510.68	498.11	.00	.00	3,008.79
2012	M & O	.705500	965.74	.00	596.68	.00	1,562.42	324.55	.00	.00	1,886.97
	I & S	.063800	87.33	.00	53.96	.00	141.29	.00	.00	.00	141.29
	TOTAL	.769300	1,053.07	.00	650.64	.00	1,703.71	324.55	.00	.00	2,028.26
2011	M & O	.655000	672.22	.00	487.67	.00	1,159.89	245.00	.00	.00	1,404.89
	I & S	.061100	62.70	.00	45.47	.00	108.17	.00	.00	.00	108.17
	TOTAL	.716100	734.92	.00	533.14	.00	1,268.06	245.00	.00	.00	1,513.06
2010	M & O	.523800	342.88	.00	281.22	.00	624.10	123.85	.00	.00	747.95
	I & S	.038500	25.20	.00	20.69	.00	45.89	.00	.00	.00	45.89
	TOTAL	.562300	368.08	.00	301.91	.00	669.99	123.85	.00	.00	793.84
2009	M & O	.443219	242.67	.00	226.42	.00	469.09	92.02	.00	.00	561.11
	I & S	.034938	19.11	.00	17.85	.00	36.96	.00	.00	.00	36.96
	TOTAL	.478157	261.78	.00	244.27	.00	506.05	92.02	.00	.00	598.07
2008	M & O	.431785	162.97	.00	166.62	.00	329.59	56.56	.00	.00	386.15
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.431785	162.97	.00	166.62	.00	329.59	56.56	.00	.00	386.15
2007	M & O	.408451	173.21	.00	197.55	.00	370.76	64.36	.00	.00	435.12
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.408451	173.21	.00	197.55	.00	370.76	64.36	.00	.00	435.12
2006	M & O	.374932	75.27	.00	85.97	.00	161.24	21.99	.00	.00	183.23
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.374932	75.27	.00	85.97	.00	161.24	21.99	.00	.00	183.23
2005	M & O	.495686	97.09	.00	126.14	.00	223.23	34.21	.00	.00	257.44
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.495686	97.09	.00	126.14	.00	223.23	34.21	.00	.00	257.44

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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2004	M & O	.508900	35.84	.00	56.62	.00	92.46	13.87	.00	.00	106.33
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.508900	35.84	.00	56.62	.00	92.46	13.87	.00	.00	106.33
2003	M & O	.535960	55.91	.00	95.14	.00	151.05	22.66	.00	.00	173.71
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.535960	55.91	.00	95.14	.00	151.05	22.66	.00	.00	173.71
2002	M & O	.491360	23.70	.00	43.32	.00	67.02	10.05	.00	.00	77.07
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.491360	23.70	.00	43.32	.00	67.02	10.05	.00	.00	77.07
2001	M & O	.643820	91.16	.00	177.04	.00	268.20	40.24	.00	.00	308.44
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.643820	91.16	.00	177.04	.00	268.20	40.24	.00	.00	308.44
2000	M & O	.655820	52.20	.00	107.52	.00	159.72	23.95	.00	.00	183.67
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.655820	52.20	.00	107.52	.00	159.72	23.95	.00	.00	183.67
1999	M & O	.650690	156.55	.00	287.11	.00	443.66	50.30	.00	.00	493.96
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.650690	156.55	.00	287.11	.00	443.66	50.30	.00	.00	493.96
1998	M & O	.615847	12.54	.00	22.71	.00	35.25	3.44	.00	.00	38.69
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.615847	12.54	.00	22.71	.00	35.25	3.44	.00	.00	38.69
1997	M & O	.615850	16.79	.00	40.63	.00	57.42	8.62	.00	.00	66.04
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.615850	16.79	.00	40.63	.00	57.42	8.62	.00	.00	66.04
1996	M & O	.791880	9.95	.00	21.58	.00	31.53	3.63	.00	.00	35.16
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.791880	9.95	.00	21.58	.00	31.53	3.63	.00	.00	35.16
1993	M & O	.090767	59.01	.00	165.70	.00	224.71	29.27	.00	.00	253.98
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.090767	59.01	.00	165.70	.00	224.71	29.27	.00	.00	253.98
1992	M & O	.092019	144.39	.00	369.33	.00	513.72	20.01	.00	.00	533.73
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.092019	144.39	.00	369.33	.00	513.72	20.01	.00	.00	533.73
1990	M & O	.076232	6.48	.00	21.16	.00	27.64	4.15	.00	.00	31.79
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.076232	6.48	.00	21.16	.00	27.64	4.15	.00	.00	31.79

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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
1989	M & O	.066489	10.74	.00	31.58	.00	42.32	3.21	.00	.00	45.53
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.066489	10.74	.00	31.58	.00	42.32	3.21	.00	.00	45.53
1988	M & O	.062200	35.59	.00	124.53	.00	160.12	24.02	.00	.00	184.14
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.062200	35.59	.00	124.53	.00	160.12	24.02	.00	.00	184.14
1987	M & O	.046700	11.82	.00	42.79	.00	54.61	8.19	.00	.00	62.80
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.046700	11.82	.00	42.79	.00	54.61	8.19	.00	.00	62.80
1984	M & O	.033500	.87	.00	3.42	.00	4.29	.64	.00	.00	4.93
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.033500	.87	.00	3.42	.00	4.29	.64	.00	.00	4.93
ALL	M & O		99,355.60	5.43	13,912.21	.00	113,273.24	4,534.85	.00	.00	117,808.09
ALL	I & S		22,684.15	1.31	2,364.92	.00	25,050.38	.00	.00	.00	25,050.38
ALL	TOTAL		122,039.75	6.74	16,277.13	.00	138,323.62	4,534.85	.00	.00	142,858.47
DLQ	M & O		13,248.08	.00	6,831.44	.00	20,079.52	4,206.87	.00	.00	24,286.39
DLQ	I & S		1,793.19	.00	646.87	.00	2,440.06	.00	.00	.00	2,440.06
DLQ	TOTAL		15,041.27	.00	7,478.31	.00	22,519.58	4,206.87	.00	.00	26,726.45
CURR	M & O		86,107.52	5.43	7,080.77	.00	93,193.72	327.98	.00	.00	93,521.70
CURR	I & S		20,890.96	1.31	1,718.05	.00	22,610.32	.00	.00	.00	22,610.32
CURR	TOTAL		106,998.48	6.74	8,798.82	.00	115,804.04	327.98	.00	.00	116,132.02

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2016	M & O	.150000	21,434.56	1.35	1,764.90	.00	23,200.81	64.72	.00	.00	23,265.53
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.150000	21,434.56	1.35	1,764.90	.00	23,200.81	64.72	.00	.00	23,265.53
2015	M & O	.114780	1,231.31	.00	319.09	.00	1,550.40	308.58	.00	.00	1,858.98
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.114780	1,231.31	.00	319.09	.00	1,550.40	308.58	.00	.00	1,858.98
2014	M & O	.134093	336.78	.00	128.98	.00	465.76	93.65	.00	.00	559.41
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.134093	336.78	.00	128.98	.00	465.76	93.65	.00	.00	559.41
2013	M & O	.144093	302.04	.00	151.31	.00	453.35	90.11	.00	.00	543.46
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.144093	302.04	.00	151.31	.00	453.35	90.11	.00	.00	543.46
2012	M & O	.119200	163.27	.00	100.85	.00	264.12	50.29	.00	.00	314.41
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.119200	163.27	.00	100.85	.00	264.12	50.29	.00	.00	314.41
2011	M & O	.111000	114.03	.00	82.65	.00	196.68	37.96	.00	.00	234.64
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.111000	114.03	.00	82.65	.00	196.68	37.96	.00	.00	234.64
2010	M & O	.088900	58.22	.00	47.75	.00	105.97	19.58	.00	.00	125.55
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.088900	58.22	.00	47.75	.00	105.97	19.58	.00	.00	125.55
2009	M & O	.081200	44.14	.00	41.31	.00	85.45	15.63	.00	.00	101.08
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.081200	44.14	.00	41.31	.00	85.45	15.63	.00	.00	101.08
2008	M & O	.073310	27.37	.00	28.10	.00	55.47	9.61	.00	.00	65.08
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.073310	27.37	.00	28.10	.00	55.47	9.61	.00	.00	65.08
2007	M & O	.070486	29.54	.00	33.85	.00	63.39	11.12	.00	.00	74.51
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.070486	29.54	.00	33.85	.00	63.39	11.12	.00	.00	74.51
2006	M & O	.064703	12.61	.00	14.53	.00	27.14	3.79	.00	.00	30.93
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.064703	12.61	.00	14.53	.00	27.14	3.79	.00	.00	30.93
2005	M & O	.085540	16.50	.00	21.54	.00	38.04	5.90	.00	.00	43.94
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.085540	16.50	.00	21.54	.00	38.04	5.90	.00	.00	43.94

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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	5.73	.00	9.03	.00	14.76	2.21	.00	.00	16.97
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.081100	5.73	.00	9.03	.00	14.76	2.21	.00	.00	16.97
2003	M & O	.101010	10.54	.00	17.91	.00	28.45	4.26	.00	.00	32.71
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.101010	10.54	.00	17.91	.00	28.45	4.26	.00	.00	32.71
2002	M & O	.092600	4.46	.00	8.16	.00	12.62	1.89	.00	.00	14.51
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.092600	4.46	.00	8.16	.00	12.62	1.89	.00	.00	14.51
2001	M & O	.115330	16.22	.00	31.50	.00	47.72	7.16	.00	.00	54.88
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.115330	16.22	.00	31.50	.00	47.72	7.16	.00	.00	54.88
2000	M & O	.111020	8.84	.00	18.24	.00	27.08	4.07	.00	.00	31.15
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.111020	8.84	.00	18.24	.00	27.08	4.07	.00	.00	31.15
1999	M & O	.087460	21.04	.00	38.58	.00	59.62	6.76	.00	.00	66.38
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.087460	21.04	.00	38.58	.00	59.62	6.76	.00	.00	66.38
1998	M & O	.108919	2.22	.00	4.02	.00	6.24	.61	.00	.00	6.85
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.108919	2.22	.00	4.02	.00	6.24	.61	.00	.00	6.85
1997	M & O	.096130	2.63	.00	6.34	.00	8.97	1.34	.00	.00	10.31
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.096130	2.63	.00	6.34	.00	8.97	1.34	.00	.00	10.31
1996	M & O	.117290	1.48	.00	3.22	.00	4.70	.54	.00	.00	5.24
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.117290	1.48	.00	3.22	.00	4.70	.54	.00	.00	5.24
1993	M & O	.009248	6.02	.00	16.87	.00	22.89	2.98	.00	.00	25.87
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.009248	6.02	.00	16.87	.00	22.89	2.98	.00	.00	25.87
1992	M & O	.006572	10.30	.00	26.35	.00	36.65	1.42	.00	.00	38.07
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.006572	10.30	.00	26.35	.00	36.65	1.42	.00	.00	38.07
1990	M & O	.000000	.33	.00	1.06	.00	1.39	.21	.00	.00	1.60
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.000000	.33	.00	1.06	.00	1.39	.21	.00	.00	1.60

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2004	M & O	.055500	3.23	.00	5.11	.00	8.34	1.25	.00	.00	9.59
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.055500	3.23	.00	5.11	.00	8.34	1.25	.00	.00	9.59
2003	M & O	.067370	4.55	.00	7.78	.00	12.33	1.86	.00	.00	14.19
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.067370	4.55	.00	7.78	.00	12.33	1.86	.00	.00	14.19
2002	M & O	.062050	2.12	.00	3.92	.00	6.04	.91	.00	.00	6.95
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.062050	2.12	.00	3.92	.00	6.04	.91	.00	.00	6.95
2001	M & O	.090280	12.69	.00	24.61	.00	37.30	5.61	.00	.00	42.91
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.090280	12.69	.00	24.61	.00	37.30	5.61	.00	.00	42.91
2000	M & O	.077060	6.13	.00	12.61	.00	18.74	2.81	.00	.00	21.55
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.077060	6.13	.00	12.61	.00	18.74	2.81	.00	.00	21.55
1999	M & O	.114380	27.52	.00	50.48	.00	78.00	8.84	.00	.00	86.84
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.114380	27.52	.00	50.48	.00	78.00	8.84	.00	.00	86.84
1998	M & O	.064936	1.32	.00	2.39	.00	3.71	.36	.00	.00	4.07
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.064936	1.32	.00	2.39	.00	3.71	.36	.00	.00	4.07
1997	M & O	.058920	1.61	.00	3.89	.00	5.50	.82	.00	.00	6.32
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.058920	1.61	.00	3.89	.00	5.50	.82	.00	.00	6.32
1996	M & O	.078190	.97	.00	2.15	.00	3.12	.36	.00	.00	3.48
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.078190	.97	.00	2.15	.00	3.12	.36	.00	.00	3.48
1993	M & O	.007657	4.93	.00	13.98	.00	18.91	2.47	.00	.00	21.38
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.007657	4.93	.00	13.98	.00	18.91	2.47	.00	.00	21.38
1992	M & O	.006379	10.01	.00	25.61	.00	35.62	1.39	.00	.00	37.01
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.006379	10.01	.00	25.61	.00	35.62	1.39	.00	.00	37.01
1990	M & O	.003686	.31	.00	1.03	.00	1.34	.20	.00	.00	1.54
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.003686	.31	.00	1.03	.00	1.34	.20	.00	.00	1.54

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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
1989	M & O	.006198	1.04	.00	3.02	.00	4.06	.30	.00	.00	4.36
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.006198	1.04	.00	3.02	.00	4.06	.30	.00	.00	4.36
1988	M & O	.007700	4.40	.00	15.39	.00	19.79	2.98	.00	.00	22.77
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.007700	4.40	.00	15.39	.00	19.79	2.98	.00	.00	22.77
1987	M & O	.005300	1.34	.00	4.84	.00	6.18	.93	.00	.00	7.11
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.005300	1.34	.00	4.84	.00	6.18	.93	.00	.00	7.11
1984	M & O	.012000	.30	.00	1.23	.00	1.53	.23	.00	.00	1.76
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.012000	.30	.00	1.23	.00	1.53	.23	.00	.00	1.76
ALL	M & O		15,479.10	.57	1,914.23	.00	17,393.90	470.15	.00	.00	17,864.05
ALL	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
ALL	TOTAL		15,479.10	.57	1,914.23	.00	17,393.90	470.15	.00	.00	17,864.05
DLQ	M & O		1,535.95	.00	767.98	.00	2,303.93	428.75	.00	.00	2,732.68
DLQ	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
DLQ	TOTAL		1,535.95	.00	767.98	.00	2,303.93	428.75	.00	.00	2,732.68
CURR	M & O		13,943.15	.57	1,146.25	.00	15,089.97	41.40	.00	.00	15,131.37
CURR	I & S		.00	.00	.00	.00	.00	.00	.00	.00	.00
CURR	TOTAL		13,943.15	.57	1,146.25	.00	15,089.97	41.40	.00	.00	15,131.37

[illegible]

FISCAL START: 10/01/2016 END: 09/30/2017 JURISDICTION: 0100 BROOKS COUNTY

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
CURRENT YEAR	483,891,963	2,134,241-	481,757,722	00.743829	3,536,877.78	13,256

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2016	3,605,975.08	411.12-	69,097.30-	106,998.48	3,236,025.15	300,852.63	91.49	0.00
2015	236,531.62	41.91-	10,829.71-	8,039.94	33,594.47	192,107.44	14.88	0.00
2014	117,105.17	61.88-	573.30	1,678.01	9,632.12	108,046.35	8.19	0.00
2013	112,483.00	74.86-	699.99	1,673.39	6,549.98	106,633.01	5.79	33.46-
2012	62,905.01	72.44-	677.35	1,053.07	4,662.23	58,920.13	7.33	32.37-
2011	49,015.80	.00	30.13-	734.92	4,012.11	44,973.56	8.19	30.13-
2010	34,581.40	25.10-	48.76-	368.08	1,459.15	33,073.49	4.23	48.76-
2009	26,287.95	.00	20.12-	261.78	1,084.57	25,183.26	4.13	20.12-
2008	17,464.80	.00	18.17-	162.97	544.43	16,902.20	3.12	18.17-
2007	14,949.43	.00	17.19-	173.21	539.71	14,392.53	3.61	17.19-
2006	14,641.61	.00	15.78-	75.27	297.13	14,328.70	2.03	15.78-
2005	15,692.18	.00	20.87-	97.09	329.69	15,341.62	2.10	20.87-
2004	14,172.72	.00	21.42-	35.84	147.67	14,003.63	1.04	21.42-
2003	13,978.67	.00	22.57-	55.91	139.85	13,816.25	1.00	22.57-
2002	11,874.39	.00	24.61-	23.70	68.28	11,781.50	.58	24.61-
2001	18,782.42	.00	32.48-	91.16	167.38	18,582.56	.89	32.48-
2000	14,957.34	.00	32.85-	52.20	76.51	14,847.98	.51	32.85-
1999	16,051.09	.00	35.20-	156.55	191.56	15,824.33	1.20	35.20-
1998	14,515.33	.00	33.31-	12.54	137.96	14,344.06	.95	33.31-
1997	15,422.18	.00	33.31-	16.79	113.32	15,275.55	.74	33.31-
1996	16,596.14	.00	42.84-	9.95	97.01	16,456.29	.59	42.84-
1995	130,364.14	.00	395.13-	268.90	565.68	129,403.33	.44	395.13-
****	4,574,347.47	687.31-	78,821.11-	122,039.75	3,300,435.96	1,195,090.40		910.57-

FISCAL START: 10/01/2016 END: 09/30/2017 JURISDICTION: 0101 BROOKS COUNTY RD AND BRIDGE

CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
483,891,963	2,134,241-	481,757,722	00.150000	710,759.15	13,262

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2016	724,696.51	79.45-	13,937.36-	21,434.56	650,715.86	60,043.29	91.55	0.00
2015	36,299.24	6.97-	1,657.85-	1,231.31	5,160.20	29,481.19	14.90	0.00
2014	23,402.17	12.48-	115.65	336.78	1,931.23	21,586.59	8.21	0.00
2013	20,270.02	13.57-	126.88	302.04	1,182.33	19,214.57	5.80	6.06-
2012	9,783.87	11.22-	104.95	163.27	722.66	9,166.16	7.31	5.02-
2011	7,635.61	.00	4.67-	114.03	622.23	7,008.71	8.15	4.67-
2010	5,492.61	3.96-	7.70-	58.22	230.80	5,254.11	4.21	7.70-
2009	4,444.96	.00	3.41-	44.14	183.85	4,257.70	4.14	3.41-
2008	2,963.99	.00	3.09-	27.37	92.11	2,868.79	3.11	3.09-
2007	2,578.35	.00	2.97-	29.54	92.76	2,482.62	3.60	2.97-
2006	2,153.33	.00	2.72-	12.61	50.90	2,099.71	2.37	2.72-
2005	2,690.24	.00	3.60-	16.50	56.63	2,630.01	2.11	3.60-
2004	2,258.63	.00	3.41-	5.73	23.52	2,231.70	1.04	3.41-
2003	2,634.53	.00	4.25-	10.54	26.37	2,603.91	1.00	4.25-
2002	2,238.09	.00	4.64-	4.46	12.88	2,220.57	.58	4.64-
2001	5,333.83	.00	5.78-	16.22	29.77	5,298.28	.56	5.78-
2000	2,519.57	.00	5.56-	8.84	12.95	2,501.06	.52	5.56-
1999	2,457.37	.00	4.73-	21.04	25.75	2,426.89	1.05	4.73-
1998	2,567.08	.00	5.89-	2.22	24.41	2,536.78	.95	5.89-
1997	2,407.33	.00	5.20-	1.63	17.71	2,384.42	.74	5.20-
1996	2,458.13	.00	6.34-	2.48	14.37	2,437.42	.59	6.34-
1995	12,959.94	.00	38.58-	23.22	50.21	12,871.15	.39	38.58-
****	880,245.40	127.65-	15,360.27-	23,866.75	661,279.50	203,605.63		123.62-

FISCAL START: 10/01/2016 END: 09/30/2017 JURISDICTION: 0104 BROOKS COUNTY FM EC

CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
481,360,910	2,036,576-	479,324,334	00.098837	465,488.43	13,283

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2016	474,577.55	31.29-	9,089.12-	13,943.15	426,773.91	38,714.52	91.68	0.00
2015	23,000.66	2.81-	1,059.30-	782.95	3,307.73	18,633.63	15.08	0.00
2014	14,763.12	6.67-	91.85	211.93	1,214.10	13,640.87	8.17	0.00
2013	11,916.49	8.19-	89.39	179.37	688.11	11,317.77	5.73	3.66-
2012	5,669.69	6.77-	73.88	99.66	422.60	5,320.97	7.36	3.03-
2011	4,417.26	.00	2.82-	70.34	363.54	4,050.90	8.24	2.82-
2010	3,196.71	2.41-	4.68-	35.41	132.21	3,059.82	4.14	4.68-
2009	2,579.69	.00	2.07-	26.72	102.87	2,474.75	3.99	2.07-
2008	1,685.72	.00	1.87-	15.01	49.85	1,634.00	2.96	1.87-
2007	1,470.02	.00	1.80-	51.25	1,417.20	1,417.20	3.47	1.80-
2006	1,218.77	.00	1.65-	6.83	26.20	1,190.92	2.15	1.65-
2005	1,567.49	.00	2.18-	29.53	1,535.78	1,535.78	1.89	2.18-
2004	1,475.83	.00	2.34-	3.23	14.40	1,459.09	.98	2.34-
2003	1,676.88	.00	2.84-	4.55	14.23	1,659.81	.85	2.84-
2002	1,423.03	.00	3.11-	2.12	6.74	1,413.18	.47	3.11-
2001	2,532.84	.00	4.52-	12.69	20.91	2,507.41	.83	4.52-
2000	1,687.73	.00	3.86-	6.13	8.99	1,674.88	.53	3.86-
1999	2,664.41	.00	6.18-	27.52	33.67	2,624.56	1.27	6.18-
1998	1,452.34	.00	3.52-	1.32	14.54	1,434.28	1.00	3.52-
1997	1,396.57	.00	3.19-	1.61	10.39	1,382.99	.75	3.19-
1996	1,546.93	.00	4.23-	0.97	9.56	1,533.14	.62	4.23-
1995	11,536.10	.00	34.88-	22.33	50.49	11,470.73	.44	34.88-
****	573,475.83	58.14-	9,979.04-	15,479.10	433,345.59	130,151.20		92.43-

BROOKS COUNTY TAX OFFICE

MOTOR VEHICLE MONTHLY REPORT

MARCH 2017

LINE ITEM	FEES	AMT COLLECTED	TOTAL
	County Commission	\$ 7.60	\$ 7.60
	Vendor County Commission	\$ -	\$ -
	Mailing Fees	\$ -	\$ -
	P & H Cnty Mailin	\$ 2.30	\$ 2.30
	P & H Tmpt F	\$ 95.00	\$ 95.00
	P & H Walkin	\$ 1,230.50	\$ 1,230.50
	P & H Cnty TXO	\$ 1.75	\$ 1.75
	Special County Commission	\$ 3.50	\$ 3.50
	County Mobily Fee	\$ -	\$ -
	Delinquent Transfer County	\$ 487.50	\$ 487.50
	Delinquent Transfer	\$ 5.00	\$ 5.00
	Duplicate Receipt	\$ 2.00	\$ 2.00
	Miscellaneous Fees	\$ -	\$ -
	Replacement Fee \$5	\$ -	\$ -
	Replacement Fee \$6	\$ 42.50	\$ 42.50
	Transfer of Registration	\$ 90.00	\$ 90.00
	Inquiry Fees	\$ 26.00	\$ 26.00
12-4-0005-4381	Sub-Total:	\$ 1,993.65	\$ 1,993.65
	Optional R&B Fee	\$ 5,020.00	\$ 5,020.00
	Co R&B Fund	\$ 33,327.17	\$ 33,327.17
13-4-0000-4145	Sub-Total:	\$ 38,347.17	\$ 38,347.17
	Registration Refund	\$ -	\$ -
	Child Safety Fund	\$ 753.00	\$ 753.00
12-4-0005-4860	Subtotal:	\$ 753.00	\$ 753.00
	Grand Total:	\$ 41,093.82	\$ 41,093.82

Titles			
3/1/17 - 3/17/17	\$ 285.00	\$ 285.00	
3/20/17 - 3/24/17	\$ 110.00	\$ 110.00	
3/27/17 - 3/31/17	\$ 75.00	\$ 75.00	
12-4-0005-4380	Grand-Total:	\$ 470.00	
County Remittance:	\$ 41,563.82		

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL

OFFICIAL, JUSTICE OF THE PEACE MONTHLY REPORT --MARCH, 2017

Check if new
Judge/ Clerk
or Precinct:

_____ JUSTICE OF THE PEACE: ADELA QUINTANILLA
COUNTY: BROOKS

_____ PRECINCT: 1 PLACE: 1/2

_____ COURT CLERK: MELISSA CISNEROS
ADDRESS OF COURT: 300 N. LAS PITAS
CITY: FALFURRIAS, TEXAS 78355

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

PREPARED BY: MELISSA CISNEROS

DATE: April 4, 2017

PHONE: 361-325-4901 ext: 209

FAX: 512-895-9683

OFFICIAL JUSTICE OF THE PEACE REPORT

CRIMINAL CASES

CIVIL CASES

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

Misdemeanor

Suits

New Cases Filed: 204 (DPS – 32/ SHERIFF – 20/ CONST. - 2/ C & T – 150)

Dispositions Prior To Trial: 109

No. Of Complains to see Judge: 16

Deposit Forfeited: 0

Fined (Before Trial only): 0

Cases Dismissed: 1

Dispositions At Trial: 0

Trial by Judge- Guilty
- Not Guilty 0

Dismissed At Trial: 0

After Driver Safety Course: 3

After Deferred Disposition: 2

After Proof of Financial Resp: 1

Cases Appealed: 0

Community Service: 0

Juvenile Magstration: 1

Parent Con.: 0

License Suspension Hearings Held: 0

Bond Condition-----0

Peace Bond Hearings Held: 0

Emergency protect order (E.P.O.); 0

Magstration: 22

Inquest Conducted: 4

Felony Complaints: 0

Arrest Warrants Issued: 0

Class C. Misdemeanors only: 0

Felonies and Class A and B Misdem: 0

Emergency Mental Health: 4

Total Revenue Collected \$23,205.77

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: 300 N LAS PITAS
CITY: FALFURRIAS

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

PREPARED BY: JANIE SANCHEZ

DATE: March, 2017

PHONE: 361-667-3302 EXT 201/108

FAX: 512-895-9683

OFFICIAL JUSTICE OF THE PEACE REPORT

CRIMINAL CASES

CIVIL CASES

BROOKS COUNTY TRAFFIC & NON TRAFFIC

SMALL CLAIMS:

FORCE ENTRY DETAINER:

EVICTIIONS: 1

MISDEMEANORS:

SUITS:

TICKETS BROUGHT TO PRECINCT 2 FOR THE MONTH OF JANUARY 2017

-CODE AND TRAFFIC: 384

-DPS: 53

-SHERIFFS DEPT: 65

-WEIGHT STATION: 103

-GAME WARDEN: 0

NEW CASES FILED: 605

DISPOSTIONS PRIOR TO TRIAL:

NO. OF COMPLAINTS TO SEE JUDGE: 32

DEPOSITS FORFEITED:

FINED BEFORE TRIAL:

CASES DISPOSED: 222

DISPOSITION AT TRIAL:

COURTS HELD: 0 DOCKET:

TRIAL BY JUDGE

GUILTY:

NOT GUILTY:

DISMISSED AT TRIAL:

DISMISSED AFTER DRIVER SAFETY COURSE: 3

DISMISSED AFTER DEFERRED DISPOSITION: 2

DISMISSED AFTER PROOF OF FINANCIAL RESP: 1

CASES APPEALED:

JUVENILE ACTIVITY: 0

LICENSE SUSPENSION HEARINGS HELD

PEACE BOND HEARINGS HELD:

MAGISTRATIONS: 22

INQUEST CONDUCTED: 1

FELONY COMPLAINTS:

ARREST WARRANTS ISSUED: 2

BAIL BOND CONDITIONS: 10

CLASS C MISDEMEANORS

FELONIES AND CLASS A AND B MISDEM:

EMERGENCY MENTAL HEALTH HEARINGS HELD: 2

TOTAL REVENUE COLLECTED: \$124,854.90

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL
OFFICIAL, JUSTICE OF THE PEACE MONTHLY REPORT
MARCH 2017

Check if new
Judge/ Clerk
or Precinct:

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

PRECINCT: 3 PLACE: 1

COURT CLERK: JULIE TREVINO
COURT CLERK: VANESSA ALANIZ
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: April 5, 2017

PHONE; 361-325-4901 ext:3
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 69

TX C.V.E 86

CODE ENFORCEMENT 86

SHERIFF'S OFFICE 35

PARKS & WILDLIFE 0

CONSTABLE DEPT. 0

Small Claims 0

Force Entry Detainer 0

EVICTIIONS 0

Dispositions Prior To Trial: 0

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: 1

Dismissed At Trial: 0

Magistration: 0

Dismissed: 0

Juvenile Activity: 0

After Driver Safety Course: 5

Inquest Conducted: 0

After Deferred Disposition: 3

After Proof of Financial Resp: 0

Total Revenue Collected \$ 74,140.86

CourtView Justice Solutions

Brooks TX JP3

End Of Period Maintenance

CashbookBrooks JP3 Cashbook
 Code
 Start 03/01/2017 09:23:59 AM
 Date
 End Date 03/31/2017 05:28:20 PM

Comments

END OF MONTH FOR MARCH 2017

Disbursements

Account	Payee Name	Disbursed Amount
Arrest Fee 12-4-0005-4600	Brooks County Treasurer	465.00
Arrest Fee State 87-4-0000-4601	Brooks County Treasurer	671.90
Consolidated Crt Cost 87-4-0000-4604	Brooks County Treasurer	9112.10
Court House Security 15-4-0000-4334	Brooks County Treasurer	644.20
Delinquent Collections 38-4-0000-4351	Brooks County Treasurer	2088.85
Driver Safety Course 12-4-0005-4345	Brooks County Treasurer	190.00
Electronic Filing/State 87-4-0000-4635	Brooks County Treasurer	10.00
Failure to Appear Omnl 87-4-0000-4617	Brooks County Treasurer	360.00
FILING FEE 12-4-0005-4050	Brooks County Treasurer	25.00
Fines/General Fund 12-4-0005-4334	Brooks County Treasurer	48440.90
Indigent Defense 87-4-0000-4628	Brooks County Treasurer	456.00
Indigent Legal Srv Fee 87-4-0000-4607	Brooks County Treasurer	6.00
Interest Earned 12-4-0005-4860	Brooks County Treasurer	19.71
Jst Crt Bldg Security fee 15-4-0000-4308	Brooks County Treasurer	267.00
Judicial Support Fee 87-4-0000-4625	Brooks County Treasurer	1362.00
Jury Reimbursement 87-4-0000-4626	Brooks County Treasurer	912.00
Justice Court Tech 29-4-0000-4345	Brooks County Treasurer	908.00
Moving Violation 87-4-0000-4633	Brooks County Treasurer	14.20
Subtitle C/St Traf fine 87-4-0000-4616	Brooks County Treasurer	4260.00
Texas Parks and Wildlife	Parks & Wildlife	850.00
Time Pymt Fee 87-4-0000-4612	Brooks County Treasurer	2200.00
Traffic Fees 87-4-0000-4613	Brooks County Treasurer	426.00
Truancy Prevention fee 87-4-0000-4634	Brooks County Treasurer	452.00

Disbursed Total

74140.86

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: 300 N. LAS PITAS
CITY: FALFURRIAS, TEXAS 78355

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

PREPARED BY: MELISSA CISNEROS

DATE: APRIL 5, 2017

PHONE: 361-325-4901 ext: 203

FAX: 512-895-9683

OFFICIAL JUSTICE OF THE PEACE REPORT
For the month ending March, 2017

CRIMINAL CASES

CIVIL CASES

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

Misdemeanor

Suits

New Cases Filed: 121 (Code & Traffic – 104 / DPS – 15 / Sherriff – 1/ Const. – 1)

Dispositioned: 106

Dispositions Prior To Trial: 0

No. of Complains to see Judge: 9

Deposit Forfeited: 0

Fined (Before Trial only):0

Cases Dismissed: 6

Dispositions at Trial: 0

Trial by Judge- Guilty:
- Not Guilty: 1

Dismissed at Trial: 0

After Driver Safety Course: 6

After Deferred Disposition: 4

After Proof of Financial Resp.: 1

Community Service: 1

Cases Appealed: 0

Juvenile Activity: 0

Parent Contributing to Non-Attendance: 7

Jury Trial: 0

License Suspension Hearings Held: 0

Occupational Driver License Hearing: 0

Peace Bond Hearings Held: 0

Magistrations: 7

Inquest Conducted: 2

Felony Complaints: 0

Arrest Warrants Issued: 0

Class C. Misdemeanors only: 0

Felonies and Class A and B Misdem.: 0

Emergency Mental Health Hearings Held: 0

Small Claims: 1

Evictions: 0

Show Cause Hearings: 8

Pre-Trial/ Bench Trial w/County Attorney: 6

Total Revenue Collected \$22,080.92

MARCH 2017

BROOKS COUNTY CODE & TRAFFIC

TRAFFIC
STOPS 809

CITATIONS
GIVEN 731

WARNING
GIVEN 78

UNAUTHORIZED
DISPOSAL OF
LITTER FM754 WAS IN JIM WELLS COUNTY

TIRES
COLLECTED _____

ASSIST CALLS:

SHERIFF DEPT. ASST

ASST ON FM 2191 POSSIBLE ILLEGAL N HOUSE / DOMESTIC ON CR. 301 / CATTLE ON E. 285 / CATTLE ON 214
ASST ON TRAFFIC STOP ILLEGAL / ASST RECKLESS DRIVER ON HWY S. 281

POLICE DEPT. ASST

DOMESTIC ON McPENA ST / DOMESTIC ON CENTER ST / DOMESTIC ON LEE ST. / DOMESTIC ON NOBLE ST.
ASST. WITH ACCIDENT HWY 281 & 285 / ASST ACCIDENT BY STRIPS

E.M.S. . ASST

OTHER DEPT. ASST

ASST. WITH TWO ACCIDENTS ON S. HWY 281/ ASST. WITH BOMB THREAT ON ST. MARY ST.
ASST BORDER PATROL ON W. 285 TRAFFIC STOP ILLEGAL

OTHER CALLS

BENAVIDES 449 - 175

LOZANO 448 - 242

CANTU 447 - 193

LIGAS 446 - 121 TOTAL CITATIONS 731



Ogan Networking Solutions
Adam Ogan
649 W Magnolia Ave
Aransas Pass Texas

PROPOSAL

To: BROOKS COUNTY
100 E. Allen St.
P.O. Box 517
Falfurrias TX 78355

Purpose:

To build and install a new sound system for the Brooks County Courtroom.

Scope of Work:

1. Assemble equipment and prepare for install. Installation and initial sound leveling.
2. Equipment to include the following parts:

Alto Trouper Compact Performance PA System Speaker	6
Alto Stealth Wireless System Kit (for two remote speakers)	1
Alto Additional Stealth Wireless Receiver (Pack of 2)	1
AKG DMSTetrad Digital Wireless Vocal Set 4 Ch, includes 1 P5 Mic	2
AKG DHTTetrad P5 Professional 2.4 GHz Digital Handheld Transmitter	6
Rolls RM82 - 8 Channel Microphone and Line Mixer	1
XLR audio cables 3' long	8
Dual Mount Speaker Bracket Adapter	3
Rack Mount case, rolling	1
Desktop mic stands	8

Cost:

Ogan Networking Solutions will order all parts, assemble all parts in preparation for installation and install the parts in the Brooks County Courtroom. Initial sound leveling included.

Equipment in Scope of Work including Shipping/Handling:	\$ 5933.50
Labor to complete scope of work based on estimate of 38 man hours:	\$ 3230.00
	Tax Exempt
TOTAL:	\$ 9163.50

Deposit for the full amount of equipment will be required prior to order of any parts.

Warranty:

All equipment covered by original manufacturer warranty (normal warranty from most manufacturers is 1 year).

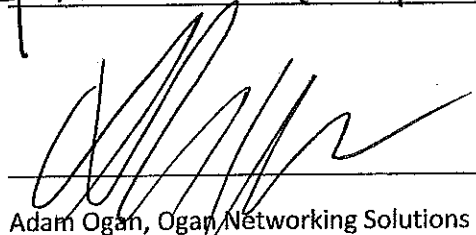
Maintenance of this system will fall under the Ogan Networking Solutions Maintenance Contract with Brooks County.

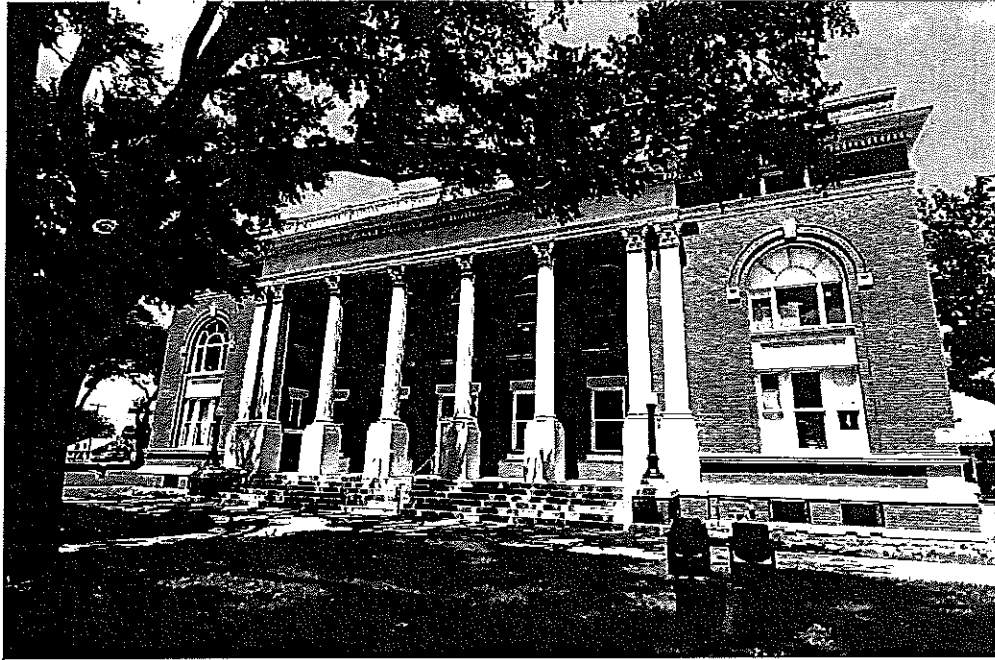
Thank you for the opportunity to submit a proposal for the needed work.

Adam Ogan
Ogan Networking Solutions
361-332-8672

Acceptance of proposal:

 4/12/17

 4/12/17
Adam Ogan, Ogan Networking Solutions



COUNTY OF BROOKS, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2016

Raul Hernandez & Company, P. C.

Certified Public Accountants

5422 Holly Rd.

Holly-Staples Square

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, 2016. 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, 2016. 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 April 5, 2017.

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.

April 5, 2017

Raul Hernandez & Company, P. C.

Certified Public Accountants

5422 Holly Rd.

Holly-Staples Square

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, 2016, 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 City Council, 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

April 5, 2017

BROOKS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Brooks County, Texas
Annual Financial Report
For The Year Ended September 30, 2016

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BROOKS COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS

SEPTEMBER 30, 2016

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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Financial Section

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411

Independent Auditors' Report

To the Commissioner's 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, 2016, 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 of 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, 2016, 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

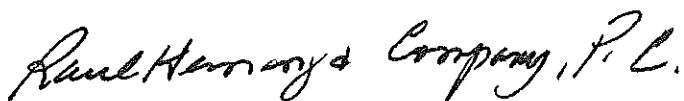
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brooks County, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F -- Audit Requirements (Uniform Guidance) and is also not a required part 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 April 5, 2017 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
April 5, 2017

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, 2016. 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, 2016 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 \$12,613,423 (Net Position). Of this amount, \$3,300,021 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 \$2,714,668. Of this amount, \$809,569 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 \$816,514.
- The County of Brooks' total debt decreased by a net of (\$339,747).

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**

<u>Type of Statements</u>	<u>Government-wide</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
<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>	Statement of Net Position Statement of Activities	Balance Sheet Statement of revenues, expenditures & changes in fund balances Statement of cash flows	Statement of Net Position Statement of rev, exp, & changes in Net Position Statement of flows	Statement of fiduciary Net Position Statement of in fiduciary Net Position
<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 \$12,613,523 at September 30, 2016. (See Table A-1).

Table A-1
County's Net Position

	Governmental Activities		Increase (Decrease)
	<u>2016</u>	<u>2015</u>	<u>2016-2015</u>
Current assets:			
Cash/Cash equivalents	\$ 2,820,051	\$ 2,928,094	\$ (108,043)
Restricted Cash	154,259	124,170	30,089
Taxes receivable	991,051	998,609	(7,558)
Intergovernmental Receivable	100,490	-	100,490
Prepaid Items	-	10,652	(10,652)
Total current assets:	<u>\$ 4,065,851</u>	<u>\$ 4,061,525</u>	<u>\$ 4,326</u>
Non-current assets:			
Capital Assets	19,338,629	17,809,781	1,528,848
Less: Accumulated Depreciation	(8,430,368)	(7,931,832)	(498,536)
Net Pension Asset	4,469	1,766,806	(1,762,337)
Total non-current assets:	<u>10,912,730</u>	<u>11,644,755</u>	<u>1,030,312</u>
Total Assets	<u>\$ 14,978,581</u>	<u>\$ 15,706,280</u>	<u>\$ 1,034,638</u>
Deferred Outflows of Resources			
Deferred Outflow Related to Pension Plan	1,971,640	382,310	1,589,330
Total Deferred Outflows of Resources	<u>1,971,640</u>	<u>382,310</u>	<u>1,589,330</u>
Current Liabilities			
Accounts payable and other current liabilities	219,199	225,202	(6,003)
Accrued Interest Payable	38,731	38,731	-
Due to Other Government & Agencies	-	36,250	(36,250)
Total current liabilities	<u>257,930</u>	<u>300,183</u>	<u>(42,253)</u>
Long-term Liabilities			
Due within one year	569,635	495,340	74,295
Due in more than one year	3,492,973	3,907,016	(414,043)
Total Liabilities	<u>\$ 4,320,538</u>	<u>\$ 4,702,539</u>	<u>\$ (382,001)</u>
Deferred Inflows of Resources:			
Deferred Amounts Related to Pensions	16,260	32,519	(16,259)
Total Deferred Inflows of Resources	<u>16,260</u>	<u>32,519</u>	<u>(16,259)</u>
Net Position:			
Invested in capital assets, net of related debt	6,845,653	5,732,949	1,112,704
Restricted For:			
Debt Service	496,126	307,289	188,837
Capital Projects	1,971,623	517,859	1,453,764
Unrestricted	3,300,021	4,795,435	(1,495,414)
Total Net Position	<u>\$ 12,613,423</u>	<u>\$ 11,353,532</u>	<u>\$ 1,259,891</u>

BROOKS COUNTY, TEXAS

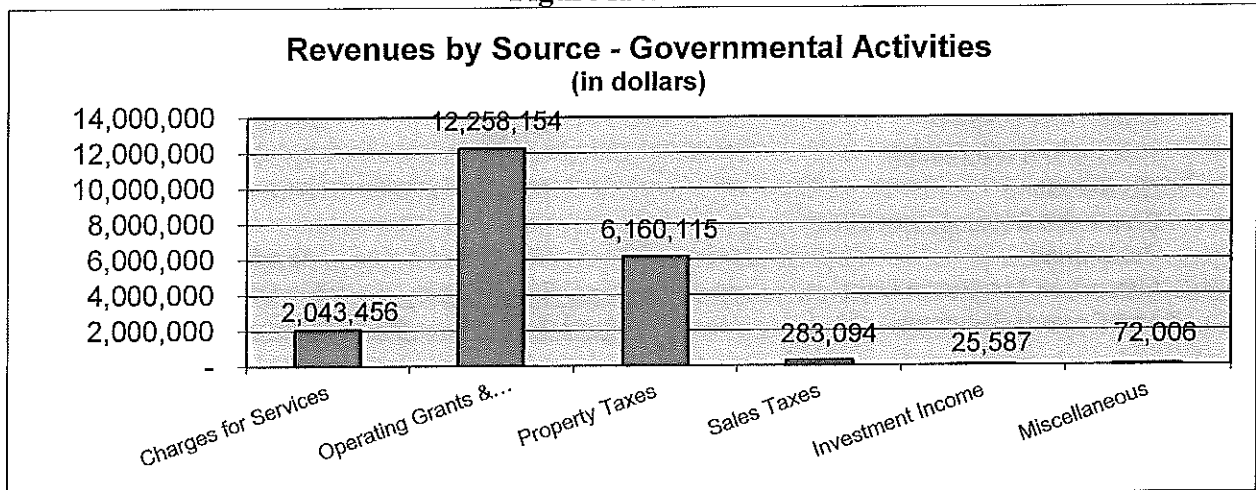
The increase of \$522,976 in accumulated depreciation was due to depreciation expense. \$496,126 of the County's restricted Net Position represents funds available for the debt service, while \$1,971,623 represents funds for capital project funds. These funds when spent are restricted for repayment of 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, 2016 was \$3,300,021, which is a decrease of (\$1,495,414) from the prior year.

Revenues. The County's total revenues were \$20,842,412. A significant portion, \$12,258,154 of the County's revenue comes from operating grants & contributions. \$6,160,115 comes from property taxes and \$2,043,456 relates to charges for services. (See Figure A-2 and Table A-2).

Governmental Activities

- Sales taxes had revenue of \$283,094 while miscellaneous revenues had revenues of \$72,006.

Figure A-2



BROOKS COUNTY, TEXAS

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

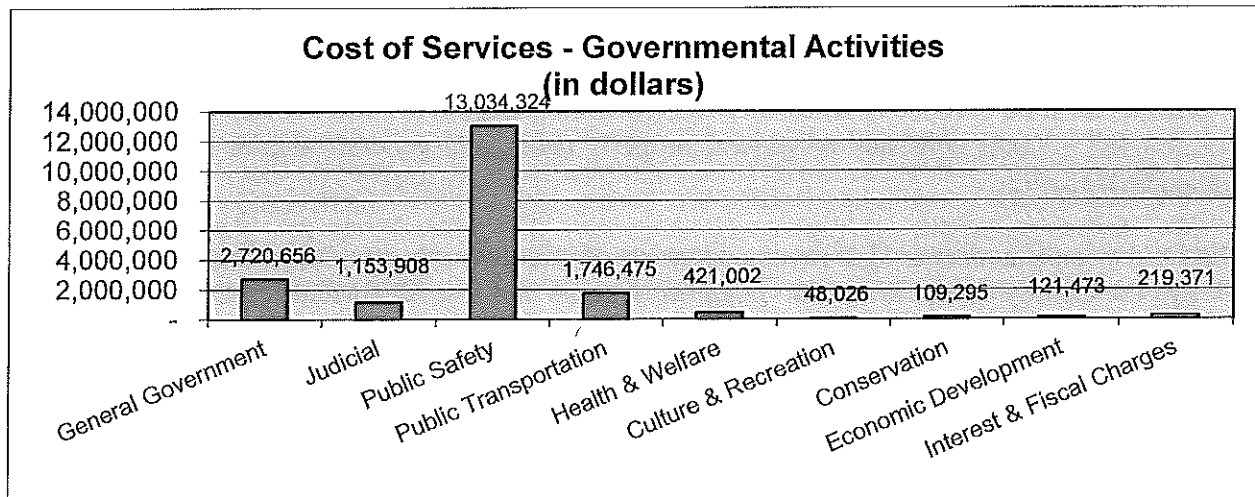
	Governmental Activities		Increase (Decrease)
	<u>2016</u>	<u>2015</u>	<u>2016-2015</u>
Revenues:			
Program:			
Charges for services	\$ 2,043,456	\$ 2,042,783	673
Operating Grants and Contributions	12,258,154	10,368,489	1,889,665
General:			
Property Taxes	6,160,115	5,971,606	188,509
Sales Taxes	283,094	465,068	(181,974)
Investment Income	25,587	6,058	19,529
Miscellaneous	72,006	106,379	(34,373)
Total Revenues	<u>\$ 20,842,412</u>	<u>\$ 18,960,383</u>	<u>1,882,029</u>
Cost of Services:			
General Government	2,720,656	3,431,432	(710,776)
Judicial	1,153,908	910,039	243,869
Public Safety	13,034,324	10,889,210	2,145,114
Public Transportation	1,746,475	1,381,070	365,405
Health and Welfare	421,002	649,081	(228,079)
Culture and Recreation	48,026	76,536	(28,510)
Conservation	109,295	81,842	27,453
Economic Development and Assistance	121,473	42,564	78,909
Interest on Long-term Debt	219,371	205,963	13,408
Total Cost of Services	<u>\$ 19,574,530</u>	<u>\$ 17,667,737</u>	<u>1,906,793</u>
Change in net position	1,267,882	1,292,646	2,560,528
Net position - beginning	11,353,532	8,350,403	3,003,129
Reclassification of Beginning Net Position	(7,991)	1,710,483	(1,718,474)
Net position-beginning-restated	<u>11,345,541</u>	<u>10,060,886</u>	<u>1,284,655</u>
Net position - ending	<u>\$ 12,613,423</u>	<u>\$ 11,353,532</u>	<u>\$ 1,259,891</u>

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 \$19,574,530.
- However, the amount that our taxpayers paid for these activities through property taxes was approximately \$6,160,115.
- \$13,034,324 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 \$2,714,668, which is a decrease of (\$156,456) 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 \$816,514. 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 \$61,126, which is a decrease of \$10,133.

BROOKS COUNTY, TEXAS

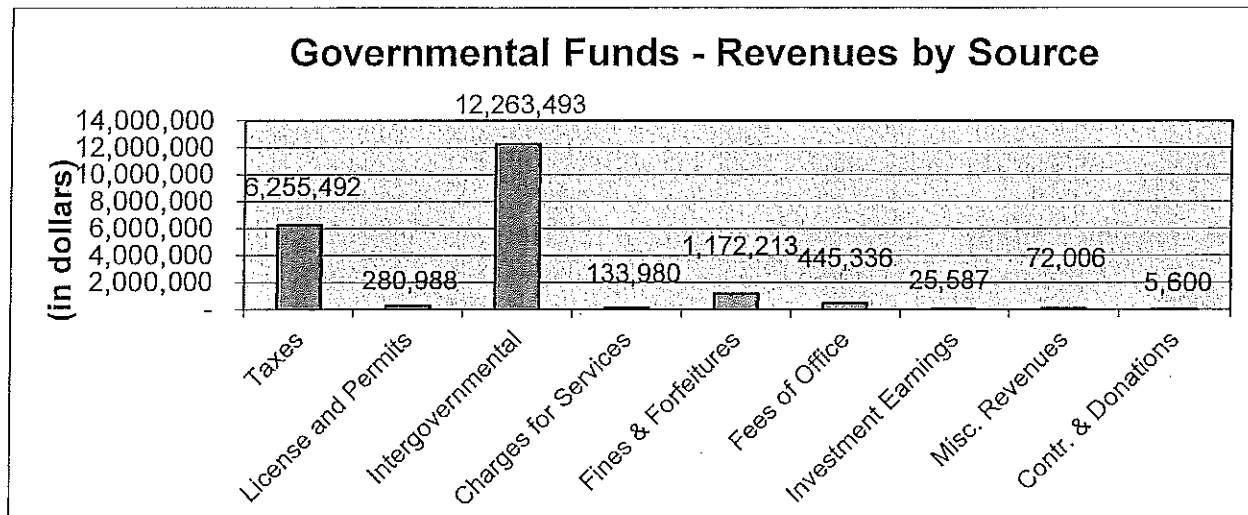
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues

Revenues from governmental fund types totaled \$20,842,412. The most significant portion in governmental fund revenue sources was derived from intergovernmental revenues, which totaled \$12,263,493. Taxes consisted of general property taxes, and general sales & use taxes, which totaled \$6,255,492.

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 30% and 5% 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

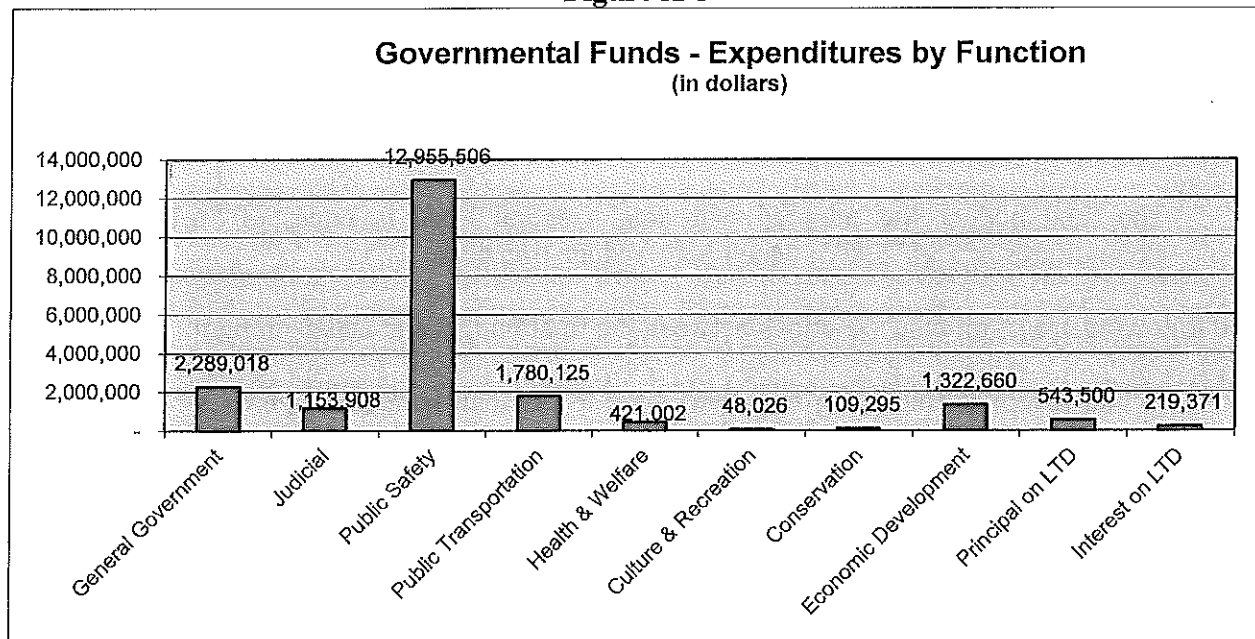
	FY 2016	FY 2015	Increase (Decrease)
Taxes	\$ 6,255,492	\$ 6,473,528	\$ (218,036)
License and Permits	280,988	459,204	(178,216)
Intergovernmental	12,263,493	10,368,849	1,894,644
Charges for Services	133,980	210,433	(76,453)
Fines & Forfeitures	1,172,213	1,095,947	76,266
Fees of Office	445,336	271,067	174,269
Investment Earnings	25,587	6,295	19,292
Misc. Revenues	72,006	106,512	(34,506)
Contributions & Donations	5,600	5,400	200
Total Revenues	\$ 20,654,695	\$ 18,997,235	\$ 1,657,260

Expenditures

Compared to the prior year, public safety had an increase of \$1,837,947 due to increases in monies spent for the General Fund, LCS/I.C.E. fund, Homeland Security fund, Ed Rachal Sheriff Grant, Sheriff Seizure fund, Constable Seizure Fund, and the Sheriff Seizure Fund. In contrast, health & welfare expenditures had a decrease of (\$228,079).

The County's primary expenditures were for public safety, general government, public transportation, and economic development & assistance. Public Safety now accounts for 62% of total expenditures. General government expenditures accounted for 10% 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 2016	FY 2015	Increase (Decrease)
General Government	\$ 2,289,018	\$ 2,326,851	\$ (37,833)
Judicial	1,153,908	910,039	243,869
Public Safety	12,955,506	11,117,559	1,837,947
Public Transportation	1,780,125	1,833,250	(53,125)
Health and Welfare	421,002	649,081	(228,079)
Culture and Recreation	48,026	76,536	(28,510)
Conservation	109,295	81,842	27,453
Economic Development and Assistance	1,322,660	915,271	407,389
Debt Service:			
Principal	543,500	282,466	261,034
Interest and Fiscal Charges	219,371	206,993	12,378
Total Expenditures	\$ 20,842,411	\$ 18,399,888	\$ 2,442,523

Other financing sources from the County came from:

Table A-5
Other Financing Resources

	FY 2016	FY 2015	Increase (Decrease)
Operating Transfers In	\$ 586,851	\$ 996,214	\$ (409,363)
Operating Transfers Out	(586,851)	(1,795,167)	1,208,316
Capital Leases	-	228,370	(228,370)
Loan Proceeds	49,000	-	49,000
	\$ 49,000	\$ (570,583)	\$ 619,583

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$6,115,707 and expenditures of \$5,873,895, which both include transfers.

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

- Actual revenues (including transfers) were lower than budgeted figures by (\$100,319). Fines & Forfeitures, Intergovernmental, Charges for Services, and Fees of Office revenues were below budget expectations.
- Actual expenditures (including transfers) were \$56,400 higher than final budget amounts, in which the majority of the difference was due to Tax Assessor-Collector. The Delinquent Tax fund was included in the general fund in this department and was not budgeted this audit year. This particular department was above budgeted expenditures by \$164,076, as shown on page 44.

BROOKS COUNTY, TEXAS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2016, the County had invested \$19,338,629 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, 2016 net capital assets of the governmental activities totaled \$10,908,261. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for road network, buildings & improvements, vehicles, and equipment totaled \$8,430,368.

Table A-6
County's Capital Assets

	Governmental Activities		Increase (Decrease)
	2016	2015	2016-2015
Land	\$ 236,742	\$ 236,742	\$ -
Construction in Progress	1,748,829	547,642	1,201,187
Road Network	3,670,863	3,670,863	-
Buildings and Improvements	9,187,879	9,161,729	26,150
Vehicles	1,751,177	1,648,682	102,495
Equipment	2,743,139	2,544,122	199,017
Total at historical cost	19,338,629	17,809,780	1,528,849
Total Accumulated Depreciation	(8,430,368)	(7,931,832)	(498,536)
Net Capital Assets	<u>\$ 10,908,261</u>	<u>\$ 9,877,948</u>	<u>\$ 1,030,313</u>

Additional details on capital assets can be found in the notes to the financial statements on page 35.

Long Term Debt

At year-end the County had \$4,062,609 in bonds and capital leases as shown in Table A-7. The County's total debt had a net decrease of (\$339,747) compared to 2015. 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	
	2016	2015
Certificates of Obligation	\$ 3,710,000	\$ 4,145,000
Capital Leases	352,609	257,356
Total governmental activities	<u>\$ 4,062,609</u>	<u>\$ 4,402,356</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2016-2017 budget preparation decreased from the prior year. The County's tax rate increased as compared to 2015-2016 budget. The new tax rate is .992666.
- General operating fund spending in the 2016-2017 budget is expected to have a substantial decrease as compared to 2015-2016. The 2015-2016 budget for expenses was 6,054,850.80 in comparison to the 2016-2017 budget year of 4,974,544.54
- The County chose to do away with the time/grade scale for salaries due to financial constraints.
- The County chose not to offer the incentive pay due to financial constraints.
- The County chose to increase the employee's deductible by \$1,000 and had each employee contribute \$118.54 per month for their health insurance. These factors generated \$261,070.00 in savings to the county.
- Overall Revenues were decreased significantly from \$6,054,980.11 to \$4,974,544.54 respectively due to lack of collections in comparison to projected collections.
- The County tweaked the retirement percentage portion they contribute from 2.5 to 1.5 and lowered the employee contribution percentage from 7% to 4% for a cost savings of \$268,863.12
- These indicators were taken into account when adopting the general fund budget from 2016-2017. Property taxes will increase, while the assessed valuation has decreased.
- The County continues to maintain a fully funded health insurance plan with Blue Cross and Blue Shield.

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, 2016

	Governmental Activities
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 2,820,051
<i>Restricted Cash</i>	154,259
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	991,051
<i>Intergovernmental Receivable</i>	100,490
Capital Assets (net of accumulated depreciation):	
<i>Land</i>	236,742
<i>Buildings and System</i>	5,391,781
<i>Machinery and Equipment</i>	1,044,710
<i>Infrastructure</i>	2,486,199
<i>Construction in Progress</i>	1,748,829
<i>Net Pension Asset</i>	4,469
Total Assets	14,978,581
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pension Plan	1,971,640
Total Deferred Outflows of Resources	1,971,640
 LIABILITIES:	
<i>Accounts Payable and Other Current Liabilities</i>	219,199
<i>Accrued Interest Payable</i>	38,731
Noncurrent Liabilities-	
<i>Due within one year</i>	569,635
<i>Due in more than one year</i>	3,492,973
Total Liabilities	4,320,538
 DEFERRED INFLOWS OF RESOURCES:	
Deferred Amounts Related to Pensions	16,260
Total Deferred Inflows of Resources	16,260
 NET POSITION:	
Net Investment in Capital Assets	6,845,653
Restricted For:	
Debt Service	496,126
Capital Projects	1,971,623
Unrestricted	3,300,021
Total Net Position	\$ 12,613,423

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
Governmental Activities:				
General Government	\$ 2,720,656	\$ 906,963	\$ 2,492	\$ (1,811,201)
Judicial	1,153,908	163,452	--	(990,456)
Public Safety	13,034,324	643,008	12,146,653	(244,663)
Public Transportation	1,746,475	330,033	55,782	(1,360,660)
Health and Welfare	421,002	--	53,227	(367,775)
Culture and Recreation	48,026	--	--	(48,026)
Conservation	109,295	--	--	(109,295)
Economic Development and Assistance	121,473	--	--	(121,473)
Interest on Long-term Debt	219,371	--	--	(219,371)
Total Governmental Activities	19,574,530	2,043,456	12,258,154	(5,272,920)
Total Primary Government	<u>\$ 19,574,530</u>	<u>\$ 2,043,456</u>	<u>\$ 12,258,154</u>	<u>(5,272,920)</u>
General Revenues:				
Property Taxes				6,160,115
Sales Taxes				283,094
Investment Income				25,587
Miscellaneous Revenues				72,006
Total General Revenues				<u>6,540,802</u>
Change in Net Position				1,267,882
Net Position - Beginning				11,353,532
Reclassification of Beginning Net Position				(7,991)
Net Position - Beginning, as Restated				11,345,541
Net Position - Ending				<u>\$ 12,613,423</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	General Fund	Road & Bridge Fund
ASSETS AND OTHER DEBITS		
Assets:		
<i>Cash and Cash Equivalents</i>	\$ 1,001,971	\$ 724,435
<i>Restricted Cash</i>	--	--
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	843,279	147,772
<i>Intergovernmental Receivable</i>	--	--
<i>Due from Other Funds</i>	--	--
Total Assets	<u>\$ 1,845,250</u>	<u>\$ 872,207</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
<i>Accounts Payable</i>	\$ 72,929	\$ 29,507
<i>Due to Other Funds</i>	--	--
Total Liabilities	<u>72,929</u>	<u>29,507</u>
DEFERRED INFLOWS OF RESOURCES		
<i>Unavailable Revenue Property Taxes</i>	955,807	147,771
Total Deferred Inflows of Resources	<u>955,807</u>	<u>147,771</u>
Fund Balances:		
Restricted Fund Balances:		
Federal or State Funds Grant Restriction	--	694,929
Retirement for Long-Term Debt	--	--
Committed Fund Balance		
Constuction	--	--
Unassigned Fund Balance	816,514	--
Total Fund Balance	<u>816,514</u>	<u>694,929</u>
Total Liabilities and Fund Balance	<u>\$ 1,845,250</u>	<u>\$ 872,207</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

LCS/ I.C.E. Fund	Other Governmental Funds	Total Governmental Funds
\$ 419	\$ 1,064,820	\$ 2,791,645
--	154,259	154,259
--	--	991,051
--	100,490	100,490
--	6,337	6,337
<u>\$ 419</u>	<u>\$ 1,325,906</u>	<u>\$ 4,043,782</u>
\$ --	\$ 116,763	\$ 219,199
--	6,337	6,337
<u>--</u>	<u>123,100</u>	<u>225,536</u>
--	--	1,103,578
<u>--</u>	<u>--</u>	<u>1,103,578</u>
419	960,733	1,656,081
--	61,126	61,126
--	187,892	187,892
--	(6,945)	809,569
<u>419</u>	<u>1,202,806</u>	<u>2,714,668</u>
<u>\$ 419</u>	<u>\$ 1,325,906</u>	<u>\$ 4,043,782</u>

BROOKS COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2016*

Total fund balances - governmental funds balance sheet	\$ 2,714,668
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.	10,745,513
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,103,578
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	28,406
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,858,856)
Payables for capital leases which are not due in the current period are not reported in the funds.	7,996
Payables for bond interest which are not due in the current period are not reported in the funds.	(38,731)
Payables for notes which are not due in the current period are not reported in the funds.	(49,000)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	4,469
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(16,260)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>1,971,640</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 12,613,423</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, 2016

	General Fund	Road & Bridge Fund
Revenue:		
Taxes:		
<i>General Property Taxes</i>	\$ 4,162,590	\$ 1,175,077
<i>General Sales and Use Taxes</i>	--	--
<i>License and Permits</i>	3,440	178,686
<i>Intergovernmental</i>	122,155	--
<i>Charges for Services</i>	87,464	26,070
<i>Fines and Forfeitures</i>	860,929	--
<i>Fees of Office</i>	381,068	--
<i>Investment Earnings</i>	16,574	3,168
<i>Miscellaneous Revenues</i>	61,325	6,204
<i>Contributions & Donations</i>	--	--
Total revenues	<u>5,695,545</u>	<u>1,389,205</u>
Expenditures:		
Current:		
<i>General Government</i>	2,280,074	--
<i>Judicial</i>	986,842	--
<i>Public Safety</i>	2,077,890	--
<i>Public Transportation</i>	92,099	1,571,634
<i>Health and Welfare</i>	88,010	--
<i>Culture and Recreation</i>	43,252	--
<i>Conservation</i>	109,005	--
<i>Economic Development and Assistance</i>	--	--
Debt Service:		
<i>Principal</i>	31,030	46,417
<i>Interest and Fiscal Charges</i>	2,085	3,020
Total Expenditures	<u>5,710,287</u>	<u>1,621,071</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,742)</u>	<u>(231,866)</u>
Other Financing Sources (Uses):		
<i>Transfers In</i>	319,843	--
<i>Transfers Out</i>	(220,008)	--
<i>Loan Proceeds</i>	49,000	--
Total Other Financing Sources (Uses)	<u>148,835</u>	<u>--</u>
Net Change in Fund Balances	134,093	(231,866)
Fund Balances - Beginning	623,832	902,634
Prior Period Adjustment	58,589	24,161
Fund Balances - Ending	<u>\$ 816,514</u>	<u>\$ 694,929</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

LCS/ I.C.E. Fund	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 634,731	\$ 5,972,398
--	283,094	283,094
--	98,862	280,988
10,209,560	1,931,778	12,263,493
--	20,446	133,980
--	311,284	1,172,213
--	64,268	445,336
726	5,119	25,587
--	4,477	72,006
--	5,600	5,600
<u>10,210,286</u>	<u>3,359,659</u>	<u>20,654,695</u>
--	8,944	2,289,018
--	167,066	1,153,908
9,890,024	987,592	12,955,506
--	116,392	1,780,125
--	332,992	421,002
--	4,774	48,026
--	290	109,295
--	1,322,660	1,322,660
--	466,053	543,500
--	214,266	219,371
<u>9,890,024</u>	<u>3,621,029</u>	<u>20,842,411</u>
<u>320,262</u>	<u>(261,370)</u>	<u>(187,716)</u>
--	267,008	586,851
(319,843)	(47,000)	(586,851)
--	--	49,000
<u>(319,843)</u>	<u>220,008</u>	<u>49,000</u>
419	(41,362)	(138,716)
--	1,244,168	2,770,634
--	--	82,750
<u>\$ 419</u>	<u>\$ 1,202,806</u>	<u>\$ 2,714,668</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, 2016*

Net change in fund balances - total governmental funds	\$ (138,716)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,398,547
The depreciation of capital assets used in governmental activities is not reported in the funds.	(514,990)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	187,717
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	435,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	108,500
The net revenue (expense) of internal service funds is reported with governmental activities.	(2,423)
Proceeds of notes do not provide revenue in the SOA, but are reported as current resources in the funds.	(49,000)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(156,753)
Change in net position of governmental activities - Statement of Activities	\$ <u>1,267,882</u>

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS**STATEMENT OF NET POSITION****INTERNAL SERVICE FUND****SEPTEMBER 30, 2016**

	Nonmajor Internal Service Fund
	Insurance Fund
ASSETS:	
Current Assets:	
<i>Cash with Fiscal Agent</i>	\$ 28,406
Total Current Assets	<u>28,406</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents and Investments-	
Total Noncurrent Assets	<u>---</u>
Total Assets	<u>\$ 28,406</u>
LIABILITIES:	
Current Liabilities:	
Current Liabilities Payable from Restricted Assets-	
Total Liabilities	<u>--</u>
NET POSITION:	
Total Net Position	<u>\$ 28,406</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, 2016*

	Nonmajor Internal Service Fund
	Insurance Fund
OPERATING REVENUES:	
Charges for Sales and Services:	
<i>Premiums and reimbursements</i>	\$ 981,242
Total Operating Revenues	<u>981,242</u>
OPERATING EXPENSES:	
<i>Insurance premiums and Claims</i>	<u>983,665</u>
Total Operating Expenses	<u>983,665</u>
Operating Income	<u>(2,423)</u>
NON-OPERATING REVENUES (EXPENSES):	
Total Non-operating Revenues (Expenses)	<u>--</u>
Income before Transfers	<u>(2,423)</u>
Change in Net Assets	<u>(2,423)</u>
Total Net Assets - Beginning	30,829
Total Net Assets - Ending	<u>\$ 28,406</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, 2016

	Internal Service Funds
Cash Flows from Operating Activities:	
Cash Received from Employee Insurance and Medical Expense	\$ 981,242
Cash Paid to Employee Insurance	(\$983,665)
Net Cash Provided (Used) by Operating Activities	(\$2,423)
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	--
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	--
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	--
Net Cash Provided (Used) for Investing Activities	--
Net Increase (Decrease) in Cash and Cash Equivalents	(\$2,423)
Cash and Cash Equivalents at Beginning of Year	\$30,829
Cash and Cash Equivalents at End of Year	\$ 28,406
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (\$2,423)
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	--
Net Cash Provided (Used) by Operating Activities	\$ (\$2,423)

The accompanying notes are an integral part of this statement.

BROOKS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2016

	Agency Funds
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 991,480
Total Assets	<u>\$ 991,480</u>
LIABILITIES:	
<i>Due to Other Governments and Agencies</i>	\$ 991,480
Total Liabilities	<u>\$ 991,480</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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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, 2015:

- 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, 2016

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, 2016, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$3,965,790 and the bank balance was \$3,075,575. The County's cash deposits at September 30, 2016 and during the year ended September 30, 2016, 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, 2016 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, 2016

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, 2016, 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	547,642	1,201,187	--	1,748,829
Total capital assets not being depreciated	784,384	1,201,187	--	1,985,571
<i>Capital assets being depreciated:</i>				
Road Network	3,670,863	--	--	3,670,863
Buildings and improvements	9,161,729	26,150	--	9,187,879
Equipment	2,544,122	199,017	--	2,743,139
Vehicles	1,648,682	126,935	24,440	1,751,177
Total capital assets being depreciated	17,025,396	352,102	24,440	17,353,058
Less accumulated depreciation for:				
Road Network	(1,103,438)	(81,226)	--	(1,184,664)
Buildings and improvements	(3,624,896)	(171,202)	--	(3,796,098)
Equipment	(2,027,091)	(153,114)	--	(2,180,205)
Vehicles	(1,176,407)	(117,434)	(24,440)	(1,269,401)
Total accumulated depreciation	(7,931,832)	(522,976)	(24,440)	(8,430,368)
Total capital assets being depreciated, net	9,093,564	(170,874)	--	8,922,690
Governmental activities capital assets, net	\$ 9,877,948	\$ 1,030,313	\$ --	\$ 10,908,261

Depreciation was charged to functions as follows:

General Government	\$ 522,976
	<u>\$ 522,976</u>

BROOKS COUNTY, TEXAS**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2016****E. Interfund Balances and Activity****1. Due To and From Other Funds**

Balances due to and due from other funds at September 30, 2016, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
Sheriff Seizure Fund	Homeland Security Fund	6,337	Short-term loans
	Total	<u>\$ 6,337</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, 2016, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Drug Prevention	\$ 10,000	Supplement other funds sources
General fund	Juvenile Probation	134,000	Supplement other funds sources
General fund	Airport Fund	30,000	Supplement other funds sources
General fund	Consolidation fund	29,876	Supplement other funds sources
General fund	Health Sales and Use Tax	16,132	Supplement other funds sources
Fed Arrest Drug Fund	Homeland Security	45,000	Supplement other funds sources
LCS/ICE	General fund	319,843	Supplement other funds sources
Sheriff Abandoned Vehicles	Sheriff Seizure Fund	2,000	Supplement other funds sources
	Total	<u>\$ 586,851</u>	

F. Short-Term Debt Activity

The County did not have any short-term debt outstanding for year ended September 30, 2016.

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, 2016

The following is the certificates of obligation outstanding at September 30, 2016

<u>Description</u>	<u>Interest Rates (%)</u>	<u>Date of Issuance</u>	<u>Date of Maturity</u>	<u>Bonds Outstanding</u>
Certificates of Obligation	3.60% - 5.00%	August 9, 2004	March 1, 2024	\$2,020,000
Certificates of Obligation	4.59%	September 16, 2011	September 30, 2031	\$910,000
Certificates of Obligation	5.00% - 8.50%	September 15, 2013	March 1, 2020	\$780,000

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 to be 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, 2016, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
Certificates of Obligation	\$ 4,145,000	\$ --	\$ 435,000	\$ 3,710,000	465,000
Capital leases	257,356	203,753	108,500	352,609	104,635
Total governmental activities	<u>\$ 4,402,356</u>	<u>\$ 203,753</u>	<u>\$ 543,500</u>	<u>\$ 4,062,609</u>	<u>\$ 569,635</u>

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2016, are as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 465,000	\$ 185,176	\$ 650,176
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
2022-2026	1,140,000	182,581	1,322,581
2027-2031	375,000	44,408	419,408
Totals	<u>\$ 3,710,000</u>	<u>\$ 872,487</u>	<u>\$ 4,582,487</u>

BROOKS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

3. Capital Leases

The County has entered into three lease agreements as lessee for financing the acquisition of a phone system, hardware, software, and three police vehicles. 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 October 9, 2012, the County entered into a five year lease agreement, secured with a phone system with Government Capital Corporation, with a maturity of September 15, 2017. Payments are due in sixty monthly payments of \$1,258.00, including interest of 4.9%.

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%

3) 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 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 four annual installments of \$7,366.69, including interest of 4.127%

Asset:

Machinery and Equipment	\$321,311
Vehicles	341,447
Total	<u>662,758</u>
Less: accumulated depreciation	(374,182)
Total	<u>\$288,576</u>

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2016, as follows:

Year Ending September 30:

2017	\$ 117,364
2018	102,268
2019	102,322
2020	59,880
Total Minimum Rentals	\$ 381,834
Less: amount representing interest	(29,225)
Present Value of Minimum Lease Payments	<u>\$ 352,609</u>

BROOKS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

H. Fund Balances

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

Restricted Fund Balance:	
Federal or State Funds Grant Restriction	\$1,656,081
Retirement of Long-Term Debt	61,126
	<u>\$1,717,207</u>
Committed Fund Balance:	
Construction	187,892
	<u>187,892</u>
Unassigned Fund Balance	
	809,569
	<u>809,569</u>
Total Fund Balance	<u>\$ 2,714,668</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 2015, 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, 2016

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 7.08% for the calendar year 2016. The deposit rate payable by the employee members is the rate of 7.00% 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, 2016 were \$268,127 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	14.50%	5.45%
Private Equity	14.00%	8.45%
Global Equities	1.50%	5.75%
International Equities - Developed	10.00%	5.45%
International Equities - Emerging	8.00%	6.45%
Investment - Grade Bonds	3.00%	1.00%
High-Yield Bonds	3.00%	5.10%
Opportunistic Credit	2.00%	5.09%
Direct Lending	5.00%	6.40%
Distressed Debt	3.00%	8.10%
REIT Equities	3.00%	4.00%
Master Limited Partnerships	3.00%	6.80%
Private Real Estate Partnerships	5.00%	6.90%
Hedge Funds	25.00%	5.25%

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, 2016

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 point 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.

		Increase (Decrease)	
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
3. Changes in Net Pension Liability			
Balance at 12/31/2014	\$ 17,502,618	\$ 19,269,424	\$ (1,766,806)
Changes for the year			
Service cost	475,981	-	475,981
Interest	1,393,332	-	1,393,332
Change of benefit terms	(79,047)	-	(79,047)
Difference between expected and actual experience	37,528	-	37,528
Changes of assumptions	197,006	-	197,006
Contributions - employer	-	260,029	(260,029)
Contributions - employee	-	257,083	(257,083)
Net investment income	-	(275,540)	275,540
Benefit payments, including refunds of employee contributions	(1,207,860)	(1,207,860)	-
Administrative expense	--	(13,499)	13,499
Other changes	--	34,390	(34,390)
Net changes	816,940	(945,397)	1,762,337
Balance at 12/31/2015	\$ 18,319,558	\$ 18,324,027	\$ (4,469)

BROOKS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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	\$ 2,027,847	\$ (4,469)	\$ (1,715,072)

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

For the year ended September 30, 2016, the District recognized pension expense of \$442,875.

At September 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 25,019	\$ 16,260
Changes in actuarial assumptions	131,337	-
Difference between projected and actual investment earnings	1,613,810	-
Contributions subsequent to the measurement date	201,474	-
Total	\$ 1,971,640	\$ 16,260

\$201,474 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, 2016. 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:	
2016	\$ 478,304
2017	\$ 494,564
2018	\$ 416,384
2019	\$ 364,654
2020	\$ -
Thereafter	\$ -

K. Health Care Coverage

During the year ended September 30, 2016, employees of the County were covered under Blue Cross Blue Shield. The County contributed \$521 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, 2016

2. Litigation

No reportable litigation was pending against the County at September 30, 2016.

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, 2016, 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 2016. The landfill is still open as of 2015. 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, 2016, investments of \$124,170.00 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 April 5, 2017, the date which the financial statements were available to be issued.

O. Reclassification of Beginning Net Position

The balance of net position at the beginning of the fiscal year 2016 has been restated from the balance previously reported in 2015, to reflect a reclassification of net assets of (\$7,991) to reflect a net prior period adjustment to capitalize two leases that were inadvertently left out of the audit for the fiscal year 2015. A prior period adjustment of \$82,750 was needed in the governmental funds to correct an overstatement of liabilities from previous year. Consequently, net position for 2015 has been restated to reflect these amounts. The effect of the implementation is a decrease to ending net position as of September 30, 2016.

P. 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.

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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, 2016

EXHIBIT B-1
Page 1 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 4,073,513	\$ 4,073,513	\$ 4,162,590	\$ 89,077
License and Permits	1,600	1,600	3,440	1,840
Intergovernmental	196,900	196,900	122,155	(74,745)
Charges for Services	72,900	112,900	87,464	(25,436)
Fines and Forfeitures	964,200	964,200	860,929	(103,271)
Fees of Office	404,384	404,384	381,068	(23,316)
Investment Earnings	2,000	2,000	16,574	14,574
Miscellaneous Revenues	40,367	40,367	61,325	20,958
Total revenues	<u>5,755,864</u>	<u>5,795,864</u>	<u>5,695,545</u>	<u>(100,319)</u>
EXPENDITURES:				
General Government				
Commissioners' Court				
<i>Supplies</i>	--	100	89	11
<i>Other Services and Charges</i>	4,300	3,000	1,922	1,078
Total Commissioners' Court	<u>4,300</u>	<u>3,100</u>	<u>2,011</u>	<u>1,089</u>
County Judge				
<i>Personal Services</i>	100,414	99,639	98,103	1,536
<i>Supplies</i>	2,000	965	938	27
<i>Other Services and Charges</i>	4,250	3,535	3,345	190
Total County Judge	<u>106,664</u>	<u>104,139</u>	<u>102,386</u>	<u>1,753</u>
County Clerk				
<i>Personal Services</i>	198,232	196,642	193,057	3,585
<i>Supplies</i>	3,000	1,700	1,415	285
<i>Other Services and Charges</i>	1,850	1,500	1,149	351
Total County Clerk	<u>203,082</u>	<u>199,842</u>	<u>195,621</u>	<u>4,221</u>
County Service Officer				
<i>Personal Services</i>	30,533	20,491	16,898	3,593
<i>Supplies</i>	1,000	500	355	145
<i>Other Services and Charges</i>	8,250	4,000	2,945	1,055
Total County Service Officer	<u>39,783</u>	<u>24,991</u>	<u>20,198</u>	<u>4,793</u>
County Auditor				
<i>Personal Services</i>	340,831	341,127	339,944	1,183
<i>Supplies</i>	6,300	4,558	4,558	--
<i>Other Services and Charges</i>	7,000	6,680	5,701	979
Total County Auditor	<u>354,131</u>	<u>352,365</u>	<u>350,203</u>	<u>2,162</u>
County Treasurer				
<i>Personal Services</i>	160,121	154,906	153,386	1,520
<i>Supplies</i>	3,000	2,900	2,735	165
<i>Other Services and Charges</i>	2,000	1,330	942	388
Total County Treasurer	<u>165,121</u>	<u>159,136</u>	<u>157,063</u>	<u>2,073</u>
Tax Assessor-Collector				
<i>Personal Services</i>	115,924	115,659	115,192	467
<i>Supplies</i>	500	12	12	--
<i>Other Services and Charges</i>	2,800	1,783	166,326	(164,543)
Total Tax Assessor-Collector	<u>119,224</u>	<u>117,454</u>	<u>281,530</u>	<u>(164,076)</u>

BROOKS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 2 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Courthouse and Buildings				
Personal Services	93,373	93,090	92,300	790
Supplies	16,500	16,880	16,798	82
Other Services and Charges	205,160	229,946	227,912	2,034
Total Courthouse and Buildings	315,033	339,916	337,010	2,906
Voter Registration				
Personal Services	64,119	62,618	60,921	1,697
Supplies	1,200	930	557	373
Other Services and Charges	27,000	34,978	34,627	351
Total Voters Registration	92,319	98,526	96,105	2,421
Non-Departmental				
Supplies	36,000	28,450	28,451	(1)
Other Services and Charges	576,703	700,288	709,496	(9,208)
Total Non-Departmental	612,703	728,738	737,947	(9,209)
Total General Government	2,012,360	2,128,207	2,280,074	(151,867)
Judicial				
County court				
Personal Services	29,246	29,281	29,265	16
Other Services and Charges	13,300	8,000	6,654	1,346
Total County Court	42,546	37,281	35,919	1,362
District Court				
Personal Services	39,368	36,034	34,189	1,845
Supplies	1,700	1,534	751	783
Other Services and Charges	175,659	135,519	131,763	3,756
Total District Court	216,727	173,087	166,703	6,384
District Clerk				
Personal Services	148,873	147,653	144,725	2,928
Supplies	2,000	1,000	994	6
Other Services and Charges	1,275	1,125	774	351
Total District Clerk	152,148	149,778	146,493	3,285
Justice of the Peace				
Personal Services	384,642	370,149	366,335	3,814
Supplies	5,100	3,870	3,717	153
Other Services and Charges	6,000	5,456	4,695	761
Total Justice of the Peace	395,742	379,475	374,747	4,728
County Attorney				
Personal Services	164,441	160,573	159,829	744
Supplies	1,000	530	530	--
Other Services and Charges	1,500	970	649	321
Total County Attorney	166,941	162,073	161,008	1,065
District Attorney				
Personal Services	94,055	97,177	97,078	99
Supplies	1,500	735	645	90
Other Services and Charges	1,700	1,198	649	549
Total District Attorney	97,255	99,110	98,372	738
Juvenile Court				
Other Services and Charges	7,300	5,500	3,600	1,900
Total Juvenile Court	7,300	5,500	3,600	1,900
Total Judicial	1,078,659	1,006,304	986,842	19,462

BROOKS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 3 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety				
Adult Probation				
Supplies	100	100	60	40
Other Services and Charges	75,500	75,500	75,112	388
Total Adult Probation	75,600	75,600	75,172	428
Constables				
Personal Services	134,462	123,895	122,704	1,191
Supplies	2,000	1,231	787	444
Other Services and Charges	13,700	9,302	6,586	2,716
Total Constables	150,162	134,428	130,077	4,351
Sheriff				
Personal Services	868,152	812,964	798,160	14,804
Supplies	9,000	9,993	9,569	424
Other Services and Charges	151,400	125,627	118,260	7,367
Total Sheriff	1,028,552	948,584	925,989	22,595
County Traffic Officer				
Personal Services	141,796	141,296	140,066	1,230
Supplies	2,250	2,000	1,463	537
Other Services and Charges	28,000	22,350	17,135	5,215
Total County Traffic Officer	172,046	165,646	158,664	6,982
County Jail				
Personal Services	610,523	576,931	569,487	7,444
Supplies	12,200	10,154	9,379	775
Other Services and Charges	146,750	132,806	131,209	1,597
Total County Jail	769,473	719,891	710,075	9,816
Fire Marshall & LEPC Coordinator				
Personal Services	54,083	55,921	55,715	206
Supplies	1,850	1,075	756	319
Other Services and Charges	28,500	23,588	21,442	2,146
Total Fire Marshall & LEPC	84,433	80,584	77,913	2,671
Total Public Safety	2,280,266	2,124,733	2,077,890	46,843
Public Transportation				
Texas Department of Public Safety				
Personal Services	38,484	38,034	38,014	20
Supplies	300	300	299	1
Other Services and Charges	3,650	2,900	2,013	887
Total Texas Department of Public Safety	42,434	41,234	40,326	908
Weigh Station				
Personal Services	46,075	45,575	45,481	94
Supplies	500	---	---	---
Other Services and Charges	4,450	6,650	6,292	358
Total Weigh Station	51,025	52,225	51,773	452
Total Public Transportation	93,459	93,459	92,099	1,360
Health and Welfare				
Other Services and Charges	38,250	13,650	11,755	1,895
Total Health and Welfare	38,250	13,650	11,755	1,895
Out-Patient Clinic				
Personal Services	2,500	2,500	1,550	950
Supplies	3,000	700	292	408
Other Services and Charges	9,000	1,500	649	851
Total Out-Patient Clinic	14,500	4,700	2,491	2,209

BROOKS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 4 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Indigent				
<i>Other Services and Charges</i>	107,000	70,228	22,790	47,438
<i>Total Indigent</i>	107,000	70,228	22,790	47,438
Total Health and Welfare	211,785	140,426	88,010	52,416
Culture and Recreation				
Library				
<i>Personal Services</i>	38,857	38,867	38,691	176
<i>Supplies</i>	500	800	557	243
<i>Other Services and Charges</i>	12,250	5,700	4,004	1,696
<i>Total Library</i>	51,607	45,367	43,252	2,115
Total Culture and Recreation	51,607	45,367	43,252	2,115
Conservation				
County Extension Agent				
<i>Personal Services</i>	98,743	100,185	96,968	3,217
<i>Supplies</i>	5,000	4,337	3,511	826
<i>Other Services and Charges</i>	10,850	8,871	8,526	345
<i>Total County Extension Agent</i>	114,593	113,393	109,005	4,388
Total Conservation	114,593	113,393	109,005	4,388
Debt Service:				
<i>Principal</i>	--	--	31,030	(31,030)
<i>Interest and Fiscal Charges</i>	--	--	2,085	(2,085)
Total Expenditures	5,842,729	5,651,888	5,710,287	(58,399)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,865)	143,976	(14,742)	(158,718)
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	319,843	319,843	319,843	--
<i>Transfers Out</i>	(211,876)	(222,007)	(220,008)	(1,999)
<i>Loan Proceeds</i>	--	--	49,000	(49,000)
Total Other Financing Sources (Uses)	107,967	97,836	148,835	(50,999)
Net Change in Fund Balances	21,102	241,812	134,093	(107,719)
Fund Balances - Beginning	623,833	623,831	623,832	1
Increase (Decrease) in Fund Balance	--	--	58,589	58,589
Fund Balances - Ending	<u>\$ 644,935</u>	<u>\$ 865,643</u>	<u>\$ 816,514</u>	<u>\$ (49,129)</u>

BROOKS COUNTY, TEXAS
ROAD & BRIDGE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 1,168,315	\$ 1,168,315	\$ 1,175,077	\$ 6,762
License and Permits	250,000	250,000	178,686	(71,314)
Charges for Services	53,000	53,000	26,070	(26,930)
Investment Earnings	1,000	1,000	3,168	2,168
Miscellaneous Revenues	8,000	8,000	6,204	(1,796)
Total revenues	<u>1,480,315</u>	<u>1,480,315</u>	<u>1,389,205</u>	<u>(91,110)</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
<i>Personal Services</i>	1,252,146	1,268,121	1,197,952	70,169
<i>Supplies</i>	144,250	144,250	90,009	54,241
<i>Other Services and Charges</i>	561,000	558,175	283,673	274,502
<i>Total Public Transportation</i>	<u>1,957,396</u>	<u>1,970,546</u>	<u>1,571,634</u>	<u>398,912</u>
Total Public Transportation	<u>1,957,396</u>	<u>1,970,546</u>	<u>1,571,634</u>	<u>398,912</u>
Debt Service:				
<i>Principal</i>	46,432	46,432	46,417	15
<i>Interest and Fiscal Charges</i>	3,365	3,065	3,020	45
Total Expenditures	<u>2,007,193</u>	<u>2,020,043</u>	<u>1,621,071</u>	<u>398,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(526,878)</u>	<u>(539,728)</u>	<u>(231,866)</u>	<u>307,862</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(526,878)</u>	<u>(539,728)</u>	<u>(231,866)</u>	<u>307,862</u>
Fund Balances - Beginning	902,634	902,634	902,634	--
Increase (Decrease) in Fund Balance	--	--	24,161	24,161
Fund Balances - Ending	<u>\$ 375,756</u>	<u>\$ 362,906</u>	<u>\$ 694,929</u>	<u>\$ 332,023</u>

BROOKS COUNTY, TEXAS
LCS / I.C.E.
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 9,550,500	\$ 9,550,500	\$ 10,209,560	\$ 659,060
Investment Earnings	500	500	726	226
Total revenues	<u>9,551,000</u>	<u>9,551,000</u>	<u>10,210,286</u>	<u>659,286</u>
EXPENDITURES:				
Public Safety				
Other Services and Charges	9,301,000	9,301,000	9,890,024	(589,024)
Total Public Safety	<u>9,301,000</u>	<u>9,301,000</u>	<u>9,890,024</u>	<u>(589,024)</u>
Total Public Safety	<u>9,301,000</u>	<u>9,301,000</u>	<u>9,890,024</u>	<u>(589,024)</u>
Total Expenditures	<u>9,301,000</u>	<u>9,301,000</u>	<u>9,890,024</u>	<u>(589,024)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>250,000</u>	<u>250,000</u>	<u>320,262</u>	<u>70,262</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(250,000)	(250,000)	(319,843)	69,843
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>(319,843)</u>	<u>69,843</u>
Net Change in Fund Balances	--	--	419	419
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 419</u>	<u>\$ 419</u>

BROOKS COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2015	2014
Total pension liability:		
Service cost	\$ 475,981	391,455
Interest	1,393,332	1,348,689
Changes of benefit terms	(79,047)	--
Differences between expected and actual experience	37,528	(48,778)
Changes of assumptions	197,006	--
Benefit payments, including refunds of employee contributions	(1,207,860)	(1,269,913)
Net change in total pension liability	816,940	421,453
Total pension liability - beginning	17,502,617	17,081,164
Total pension liability - ending (a)	\$ 18,319,557	17,502,617
Plan fiduciary net position:		
Contributions - employer	\$ 260,029	235,097
Contributions - employee	257,083	199,961
Net investment income	(275,540)	1,252,665
Benefit payments, including refunds of employee contributions	(1,207,860)	(1,269,913)
Administrative expense	(13,499)	(14,707)
Other	34,390	(53,067)
Net change in plan fiduciary net position	(945,397)	350,036
Plan fiduciary net position - beginning	19,269,424	18,919,387
Plan fiduciary net position - ending (b)	\$ 18,324,027	19,269,423
County's net pension liability - ending (a) - (b)	\$ (4,470)	(1,766,806)
Plan fiduciary net position as a percentage of the total pension liability	100.02%	110.09%
Covered-employee payroll	\$ 3,672,617	2,856,590
County's net pension liability as a percentage of covered-employee payroll	-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, 2016

	Fiscal Year		
	2016	2015	2014
Actuarially determined contribution	\$ 268,127	\$ 256,145	\$ 235,097
Contributions in relation to the actuarially determined contribution	(268,127)	(256,145)	(235,097)
Contribution deficiency (excess)	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 3,803,255	\$ 3,712,569	\$ 2,856,590
Contributions as a percentage of covered-employee payroll	7.05%	6.90%	8.23%

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	0 years
Asset valuation method	5-year smoothed value, fund value
Inflation	3.0%
Salary increases	4.9%
Investment rate of return	8.0%
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.
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* 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, 2016

	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>	\$ 844,582	\$ 32,346	\$ 187,892	\$ 1,064,820
<i>Restricted Cash</i>	125,479	28,780	--	154,259
<i>Intergovernmental Receivable</i>	100,490	--	--	100,490
<i>Due from Other Funds</i>	6,337	--	--	6,337
Total Assets	<u>\$ 1,076,888</u>	<u>\$ 61,126</u>	<u>\$ 187,892</u>	<u>\$ 1,325,906</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 116,763	\$ --	\$ --	\$ 116,763
<i>Due to Other Funds</i>	6,337	--	--	6,337
Total Liabilities	<u>123,100</u>	<u>--</u>	<u>--</u>	<u>123,100</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	960,733	--	--	960,733
Retirement for Long-Term Debt	--	61,126	--	61,126
Committed Fund Balance				
Constuction	--	--	187,892	187,892
Unassigned Fund Balance	(6,945)	--	--	(6,945)
Total Fund Balance	<u>953,788</u>	<u>61,126</u>	<u>187,892</u>	<u>1,202,806</u>
Total Liabilities and Fund Balance	<u>\$ 1,076,888</u>	<u>\$ 61,126</u>	<u>\$ 187,892</u>	<u>\$ 1,325,906</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes:				
General Property Taxes	\$ --	\$ 634,731	\$ --	\$ 634,731
General Sales and Use Taxes	283,094	--	--	283,094
License and Permits	98,862	--	--	98,862
Intergovernmental	1,931,778	--	--	1,931,778
Charges for Services	20,446	--	--	20,446
Fines and Forfeitures	311,284	--	--	311,284
Fees of Office	64,268	--	--	64,268
Investment Earnings	3,256	718	1,145	5,119
Miscellaneous Revenues	4,477	--	--	4,477
Contributions & Donations	5,600	--	--	5,600
Total revenues	<u>2,723,065</u>	<u>635,449</u>	<u>1,145</u>	<u>3,359,659</u>
Expenditures:				
Current:				
General Government	8,944	--	--	8,944
Judicial	167,066	--	--	167,066
Public Safety	987,592	--	--	987,592
Public Transportation	41,939	--	74,453	116,392
Health and Welfare	332,992	--	--	332,992
Culture and Recreation	--	--	4,774	4,774
Conservation	290	--	--	290
Economic Development and Assistance	1,322,660	--	--	1,322,660
Debt Service:				
Principal	31,053	435,000	--	466,053
Interest and Fiscal Charges	3,684	210,582	--	214,266
Total Expenditures	<u>2,896,220</u>	<u>645,582</u>	<u>79,227</u>	<u>3,621,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(173,155)</u>	<u>(10,133)</u>	<u>(78,082)</u>	<u>(261,370)</u>
Other Financing Sources (Uses):				
Transfers In	267,008	--	--	267,008
Transfers Out	(47,000)	--	--	(47,000)
Total Other Financing Sources (Uses)	<u>220,008</u>	<u>--</u>	<u>--</u>	<u>220,008</u>
Net Change in Fund Balances	46,853	(10,133)	(78,082)	(41,362)
Fund Balances - Beginning	906,935	71,259	265,974	1,244,168
Fund Balances - Ending	<u>\$ 953,788</u>	<u>\$ 61,126</u>	<u>\$ 187,892</u>	<u>\$ 1,202,806</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	<u>Texas DSHS Grant</u>	<u>La Parrita Water Main #712015</u>	<u>Consolidation Fund</u>	<u>Airport Improvement Fund</u>
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ 8,135	\$ 3,296
<i>Restricted Cash</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	5,126	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 5,126</u>	<u>\$ --</u>	<u>\$ 8,135</u>	<u>\$ 3,296</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 5,126	\$ --	\$ 3,073	\$ --
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>5,126</u>	<u>--</u>	<u>3,073</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	--	--	5,062	3,296
Committed Fund Balance	--	--	--	--
Unassigned Fund Balance	--	--	--	--
Total Fund Balance	<u>--</u>	<u>--</u>	<u>5,062</u>	<u>3,296</u>
Total Liabilities and Fund Balance	<u>\$ 5,126</u>	<u>\$ --</u>	<u>\$ 8,135</u>	<u>\$ 3,296</u>

<u>Alien Death Processing</u>	<u>Chapter 19</u>	<u>Radio Antenna & Repeater Grant</u>	<u>Constables Abandoned Vehicles</u>	<u>Sheriff Abandoned Vehicles</u>
\$ --	\$ 1,158	\$ --	\$ 270	\$ 27,290
--	--	--	--	--
6,664	--	--	--	--
--	--	--	--	--
<u>\$ 6,664</u>	<u>\$ 1,158</u>	<u>\$ --</u>	<u>\$ 270</u>	<u>\$ 27,290</u>
\$ 6,664	\$ 1,000	\$ --	\$ --	\$ 219
--	--	--	--	--
<u>6,664</u>	<u>1,000</u>	<u>--</u>	<u>--</u>	<u>219</u>
--	158	--	270	27,071
--	--	--	--	--
<u>--</u>	<u>158</u>	<u>--</u>	<u>270</u>	<u>27,071</u>
<u>\$ 6,664</u>	<u>\$ 1,158</u>	<u>\$ --</u>	<u>\$ 270</u>	<u>\$ 27,290</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Sheriff's Contributions	CTIF Grant	Drainage Impr Drs 220016	Management & Preservation Fund
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 2,948	\$ --	\$ 7,000	\$ 51,765
<i>Restricted Cash</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 2,948</u>	<u>\$ --</u>	<u>\$ 7,000</u>	<u>\$ 51,765</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 1,803	\$ --	\$ --	\$ --
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>1,803</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	1,145	--	7,000	51,765
Committed Fund Balance	--	--	--	--
Unassigned Fund Balance	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Fund Balance	<u>1,145</u>	<u>--</u>	<u>7,000</u>	<u>51,765</u>
Total Liabilities and Fund Balance	<u>\$ 2,948</u>	<u>\$ --</u>	<u>\$ 7,000</u>	<u>\$ 51,765</u>

<u>Courthouse Security</u>	<u>Lateral Road Fund</u>	<u>Prevention & Treatment Fund</u>	<u>County Attorney Hot Check Fund</u>	<u>Homeland Security</u>
\$ 59,545	\$ 1,602	\$ 41,877	\$ 13,130	\$ 51,931
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 59,545</u>	<u>\$ 1,602</u>	<u>\$ 41,877</u>	<u>\$ 13,130</u>	<u>\$ 51,931</u>
\$ --	\$ --	\$ 470	\$ 28	\$ 121
--	--	--	--	6,337
--	--	470	28	6,458
59,545	1,602	41,407	13,102	45,473
--	--	--	--	--
<u>59,545</u>	<u>1,602</u>	<u>41,407</u>	<u>13,102</u>	<u>45,473</u>
<u>\$ 59,545</u>	<u>\$ 1,602</u>	<u>\$ 41,877</u>	<u>\$ 13,130</u>	<u>\$ 51,931</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Ed Rachal Sheriff Grant	Employee Vending Machine Commission Fund	Border Prosecutor's Program	Election Service Contract Fund
ASSETS AND OTHER DEBITS				
Assets:				
Cash and Cash Equivalents	\$ 2,102	\$ 1,062	\$ --	\$ 5,592
Restricted Cash	--	--	--	--
Intergovernmental Receivable	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 2,102</u>	<u>\$ 1,062</u>	<u>\$ --</u>	<u>\$ 5,592</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ --	\$ --	\$ --	\$ --
Due to Other Funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	2,102	1,062	--	5,592
Committed Fund Balance	--	--	--	--
Unassigned Fund Balance	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Fund Balance	<u>2,102</u>	<u>1,062</u>	<u>--</u>	<u>5,592</u>
Total Liabilities and Fund Balance	<u>\$ 2,102</u>	<u>\$ 1,062</u>	<u>\$ --</u>	<u>\$ 5,592</u>

t	Disaster Relief	County Airport	Law Library Fund	Code Enforcement Arrest Fee Fund	Sheriff Seizure
	\$ --	\$ 712	\$ 19,983	\$ 15,801	\$ 79,439
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	6,337
	<u>\$ --</u>	<u>\$ 712</u>	<u>\$ 19,983</u>	<u>\$ 15,801</u>	<u>\$ 85,776</u>
	\$ --	\$ 7,657	\$ 280	\$ --	\$ 787
	--	--	--	--	--
	<u>--</u>	<u>7,657</u>	<u>280</u>	<u>--</u>	<u>787</u>
	--	--	19,703	15,801	84,989
	--	(6,945)	--	--	--
	<u>--</u>	<u>(6,945)</u>	<u>19,703</u>	<u>15,801</u>	<u>84,989</u>
	<u>\$ --</u>	<u>\$ 712</u>	<u>\$ 19,983</u>	<u>\$ 15,801</u>	<u>\$ 85,776</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Federal Arrest Drug Fund	LEOSE State Allocations	Historical & Development Fund	Justice Crt Technology Fund
ASSETS AND OTHER DEBITS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 3,575	\$ 16,904	\$ --	\$ 93,836
<i>Restricted Cash</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Due from Other Funds</i>	--	--	--	--
Total Assets	<u>\$ 3,575</u>	<u>\$ 16,904</u>	<u>\$ --</u>	<u>\$ 93,836</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	3,575	16,904	--	93,836
Committed Fund Balance	--	--	--	--
Unassigned Fund Balance	--	--	--	--
Total Fund Balance	<u>3,575</u>	<u>16,904</u>	<u>--</u>	<u>93,836</u>
Total Liabilities and Fund Balance	<u>\$ 3,575</u>	<u>\$ 16,904</u>	<u>\$ --</u>	<u>\$ 93,836</u>

<u>Drainage Improvements DRS 220016</u>	<u>Health Use Sales Tax Fund</u>	<u>Ed Rachal Audio Visual Fund</u>	<u>CDBG Grant #7214060</u>	<u>TDHCA #720015 HWY 28 Water Project</u>
\$ --	\$ 8,468	\$ 988	\$ --	\$ --
--	125,479	--	--	--
--	--	--	73,475	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 133,947</u>	<u>\$ 988</u>	<u>\$ 73,475</u>	<u>\$ --</u>
\$ --	\$ 189	\$ --	\$ 73,475	\$ --
--	--	--	--	--
<u>--</u>	<u>189</u>	<u>--</u>	<u>73,475</u>	<u>--</u>
--	133,758	988	--	--
--	--	--	--	--
<u>--</u>	<u>133,758</u>	<u>988</u>	<u>--</u>	<u>--</u>
<u>\$ --</u>	<u>\$ 133,947</u>	<u>\$ 988</u>	<u>\$ 73,475</u>	<u>\$ --</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	79th Judicial Dist/Drug Alcohol Fund	TXCDBG Contract #7215075	Elevated Storage Tank #7214035	Drug Alcohol Court Diversion Program
ASSETS AND OTHER DEBITS				
Assets:				
Cash and Cash Equivalents	\$ --	\$ --	\$ --	\$ 134,793
Restricted Cash	--	--	--	--
Intergovernmental Receivable	--	--	15,225	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,225</u>	<u>\$ 134,793</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ --	\$ --	\$ 15,255	\$ --
Due to Other Funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>15,255</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	--	--	(30)	134,793
Committed Fund Balance	--	--	--	--
Unassigned Fund Balance	--	--	--	--
Total Fund Balance	<u>--</u>	<u>--</u>	<u>(30)</u>	<u>134,793</u>
Total Liabilities and Fund Balance	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,225</u>	<u>\$ 134,793</u>

<u>TCDP #726055 Colonia Construction</u>	<u>DOJ/Federal Account</u>	<u>Brush Country Water District</u>	<u>Sheriff Local Border Security Fund</u>	<u>Sheriff Federal Seizure Fund</u>
\$ --	\$ 107,052	\$ --	\$ 34,369	\$ 16,922
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 107,052</u>	<u>\$ --</u>	<u>\$ 34,369</u>	<u>\$ 16,922</u>
\$ --	\$ --	\$ --	\$ 228	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>228</u>	<u>--</u>
--	107,052	--	34,141	16,922
--	--	--	--	--
<u>--</u>	<u>107,052</u>	<u>--</u>	<u>34,141</u>	<u>16,922</u>
<u>\$ --</u>	<u>\$ 107,052</u>	<u>\$ --</u>	<u>\$ 34,369</u>	<u>\$ 16,922</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Constable Seizure Fund	Community Safety Initiative Grant	Juvenile Probation Match
ASSETS AND OTHER DEBITS			
Assets:			
<i>Cash and Cash Equivalents</i>	\$ 176	\$ --	\$ 25,299
<i>Restricted Cash</i>	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--
<i>Due from Other Funds</i>	--	--	--
Total Assets	<u>\$ 176</u>	<u>\$ --</u>	<u>\$ 25,299</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
<i>Accounts Payable</i>	\$ --	\$ --	\$ 388
<i>Due to Other Funds</i>	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>388</u>
DEFERRED INFLOWS OF RESOURCES			
Fund Balances:			
Restricted Fund Balances:			
Federal or State Funds Grant Restriction	176	--	24,911
Committed Fund Balance	--	--	--
Unassigned Fund Balance	--	--	--
Total Fund Balance	<u>176</u>	<u>--</u>	<u>24,911</u>
Total Liabilities and Fund Balance	<u>\$ 176</u>	<u>\$ --</u>	<u>\$ 25,299</u>

<u>TJPC-E VERTEX FUND</u>	<u>Celebration Fund</u>	<u>Ed Rachal Carter Family Foundation</u>	<u>Encino Water Plant Back Up Generator</u>
\$ 1,337	\$ 747	\$ 4,000	\$ --
--	--	--	--
--	--	--	--
--	--	--	--
<u>\$ 1,337</u>	<u>\$ 747</u>	<u>\$ 4,000</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,337	747	4,000	--
--	--	--	--
<u>1,337</u>	<u>747</u>	<u>4,000</u>	<u>--</u>
<u>\$ 1,337</u>	<u>\$ 747</u>	<u>\$ 4,000</u>	<u>\$ --</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

EXHIBIT C-3
Page 7 of 7

	J.M. Alaniz Fairgrounds Fees Fund	TXCDBG #727025 Phase 2 Septic	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS AND OTHER DEBITS			
Assets:			
<i>Cash and Cash Equivalents</i>	\$ 1,478	\$ --	\$ 844,582
<i>Restricted Cash</i>	--	--	125,479
<i>Intergovernmental Receivable</i>	--	--	100,490
<i>Due from Other Funds</i>	--	--	6,337
Total Assets	<u>\$ 1,478</u>	<u>\$ --</u>	<u>\$ 1,076,888</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
<i>Accounts Payable</i>	\$ --	\$ --	\$ 116,763
<i>Due to Other Funds</i>	--	--	6,337
Total Liabilities	<u>--</u>	<u>--</u>	<u>123,100</u>
DEFERRED INFLOWS OF RESOURCES			
Fund Balances:			
Restricted Fund Balances:			
Federal or State Funds Grant Restriction	1,478	--	960,733
Committed Fund Balance	--	--	(6,945)
Unassigned Fund Balance	<u>--</u>	<u>--</u>	<u>953,788</u>
Total Fund Balance	<u>1,478</u>	<u>--</u>	<u>953,788</u>
Total Liabilities and Fund Balance	<u>\$ 1,478</u>	<u>\$ --</u>	<u>\$ 1,076,888</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, 2016

	Texas DSHS Grant	Consolidation Fund	Airport Improvement Fund	Alien Death Processing
Revenue:				
Taxes:				
General Sales and Use Taxes	\$ --	\$ --	\$ --	\$ --
License and Permits	--	--	--	--
Intergovernmental	73,173	58,694	--	55,506
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	--	--
Fees of Office	--	--	--	--
Investment Earnings	--	--	--	--
Miscellaneous Revenues	--	--	--	--
Contributions & Donations	--	--	--	--
Total revenues	<u>73,173</u>	<u>58,694</u>	<u>--</u>	<u>55,506</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	--	--	--
Public Safety	--	82,574	--	55,506
Public Transportation	--	--	--	--
Health and Welfare	--	--	--	--
Conservation	--	--	--	--
Economic Development and Assistance	73,173	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>73,173</u>	<u>82,574</u>	<u>--</u>	<u>55,506</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(23,880)</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
Transfers In	--	29,876	--	--
Transfers Out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>29,876</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>5,996</u>	<u>--</u>	<u>--</u>
Fund Balances - Beginning	--	(934)	3,296	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 5,062</u>	<u>\$ 3,296</u>	<u>\$ --</u>

Chapter 19	Radio Antenna & Repeater Grant	Constables Abandoned Vehicles	Sheriff Abandoned Vehicles	Sheriff's Contributions
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	97,937	--
400	3,416	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	2	141	--
--	--	--	--	--
--	--	--	--	5,600
<u>400</u>	<u>3,416</u>	<u>2</u>	<u>98,078</u>	<u>5,600</u>
242	--	--	--	8,702
--	--	--	--	--
--	--	808	113,877	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>242</u>	<u>--</u>	<u>808</u>	<u>113,877</u>	<u>8,702</u>
158	3,416	(806)	(15,799)	(3,102)
--	--	--	--	--
--	--	--	(2,000)	--
--	--	--	(2,000)	--
158	3,416	(806)	(17,799)	(3,102)
--	(3,416)	1,076	44,870	4,247
<u>\$ 158</u>	<u>\$ --</u>	<u>\$ 270</u>	<u>\$ 27,071</u>	<u>\$ 1,145</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Drainage Impr Drs 220016	Management & Preservation Fund	Courthouse Security	Lateral Road Fund
Revenue:				
Taxes:				
General Sales and Use Taxes	\$ --	\$ --	\$ --	\$ --
License and Permits	--	--	--	--
Intergovernmental	423,815	--	--	9,066
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	--	--
Fees of Office	--	12,743	25,806	--
Investment Earnings	--	252	219	13
Miscellaneous Revenues	--	--	--	--
Contributions & Donations	--	--	--	--
Total revenues	<u>423,815</u>	<u>12,995</u>	<u>26,025</u>	<u>9,079</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	10,615	--	--
Public Safety	--	--	239	10,896
Public Transportation	--	--	--	--
Health and Welfare	--	--	--	--
Conservation	--	--	--	--
Economic Development and Assistance	416,815	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>416,815</u>	<u>10,615</u>	<u>239</u>	<u>10,896</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,000</u>	<u>2,380</u>	<u>25,786</u>	<u>(1,817)</u>
Other Financing Sources (Uses):				
Transfers In	--	--	--	--
Transfers Out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	7,000	2,380	25,786	(1,817)
Fund Balances - Beginning	--	49,385	33,759	3,419
Fund Balances - Ending	<u>\$ 7,000</u>	<u>\$ 51,765</u>	<u>\$ 59,545</u>	<u>\$ 1,602</u>

Prevention & Treatment Fund	County Attorney Hot Check Fund	Homeland Security	Ed Rachal Sheriff Grant	Employee Vending Machine Commission Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
53,227	--	96,295	100,000	--
--	--	--	--	--
--	1,693	--	--	--
101	81	--	109	--
--	--	--	--	--
--	--	--	--	--
<u>53,328</u>	<u>1,774</u>	<u>96,295</u>	<u>100,109</u>	<u>--</u>
--	--	--	--	--
--	4,724	--	--	--
--	--	106,712	98,057	--
--	--	--	--	--
37,367	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>37,367</u>	<u>4,724</u>	<u>106,712</u>	<u>98,057</u>	<u>--</u>
<u>15,961</u>	<u>(2,950)</u>	<u>(10,417)</u>	<u>2,052</u>	<u>--</u>
10,000	--	45,000	--	--
--	--	--	--	--
<u>10,000</u>	<u>--</u>	<u>45,000</u>	<u>--</u>	<u>--</u>
25,961	(2,950)	34,583	2,052	--
15,446	16,052	10,890	50	1,062
<u>\$ 41,407</u>	<u>\$ 13,102</u>	<u>\$ 45,473</u>	<u>\$ 2,102</u>	<u>\$ 1,062</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Election Service Contract Fund	County Airport	Law Library Fund	Code Enforcement Arr Fee Fund
Revenue:				
Taxes:				
General Sales and Use Taxes	\$ --	\$ --	\$ --	\$ --
License and Permits	--	--	--	--
Intergovernmental	--	5,339	--	--
Charges for Services	--	600	4,045	15,801
Fines and Forfeitures	--	--	--	--
Fees of Office	--	--	--	--
Investment Earnings	15	45	100	--
Miscellaneous Revenues	4,477	--	--	--
Contributions & Donations	--	--	--	--
Total revenues	<u>4,492</u>	<u>5,984</u>	<u>4,145</u>	<u>15,801</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	--	--	--
Public Safety	1,085	--	6,185	--
Public Transportation	--	41,939	--	--
Health and Welfare	--	--	--	--
Conservation	--	--	--	--
Economic Development and Assistance	--	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>1,085</u>	<u>41,939</u>	<u>6,185</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,407</u>	<u>(35,955)</u>	<u>(2,040)</u>	<u>15,801</u>
Other Financing Sources (Uses):				
Transfers In	--	30,000	--	--
Transfers Out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>30,000</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	3,407	(5,955)	(2,040)	15,801
Fund Balances - Beginning	2,185	(990)	21,743	--
Fund Balances - Ending	<u>\$ 5,592</u>	<u>\$ (6,945)</u>	<u>\$ 19,703</u>	<u>\$ 15,801</u>

est	Sheriff Seizure	Federal Arrest Drug Fund	LEOSE State Allocations	Justice Crt Technology Fund	Health Use Sales Tax Fund
\$	---	\$	\$	\$	\$
	---	---	---	---	283,094
	---	---	2,492	---	---
	---	---	---	---	---
	261,015	---	---	---	---
	---	---	---	24,026	---
	446	22	128	539	159
	---	---	---	---	---
	---	---	---	---	---
	<u>261,461</u>	<u>22</u>	<u>2,620</u>	<u>24,565</u>	<u>283,253</u>
	---	---	---	---	---
	---	---	---	71,902	---
	131,721	---	9,189	---	---
	---	---	---	---	---
	---	---	---	---	295,625
	---	---	---	---	---
	---	---	---	---	---
	31,053	---	---	---	---
	3,684	---	---	---	---
	<u>166,458</u>	<u>---</u>	<u>9,189</u>	<u>71,902</u>	<u>295,625</u>
	95,003	22	(6,569)	(47,337)	(12,372)
	2,000	---	---	---	16,132
	---	(45,000)	---	---	---
	<u>2,000</u>	<u>(45,000)</u>	<u>---</u>	<u>---</u>	<u>16,132</u>
	97,003	(44,978)	(6,569)	(47,337)	3,760
	(12,014)	48,553	23,473	141,173	129,998
\$	<u>84,989</u>	<u>\$ 3,575</u>	<u>\$ 16,904</u>	<u>\$ 93,836</u>	<u>\$ 133,758</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	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>	--	410,757	48,144	43,300
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	5	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total revenues	<u>5</u>	<u>410,757</u>	<u>48,144</u>	<u>43,300</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	--	48,144	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Conservation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	410,757	--	43,300
Debt Service:				
<i>Principal</i>	--	--	--	--
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>--</u>	<u>410,757</u>	<u>48,144</u>	<u>43,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	5	--	--	--
Fund Balances - Beginning	983	--	--	--
Fund Balances - Ending	<u>\$ 988</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

<u>Elevated Storage Tank #7214035</u>	<u>Drug Alcohol Court Diversion Program</u>	<u>DOJ/Federal Account</u>	<u>Sheriff Local Border Security Fund</u>	<u>Sheriff Federal Seizure Fund</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
378,585	--	--	34,981	1,684
--	--	--	--	--
--	50,269	--	--	--
--	--	--	--	--
--	799	--	--	79
--	--	--	--	--
<u>378,585</u>	<u>51,068</u>	<u>--</u>	<u>34,981</u>	<u>1,763</u>
--	--	--	--	--
--	79,825	--	--	--
--	--	--	27,300	--
--	--	--	--	--
--	--	--	--	--
378,615	--	--	--	--
--	--	--	--	--
<u>378,615</u>	<u>79,825</u>	<u>--</u>	<u>27,300</u>	<u>--</u>
<u>(30)</u>	<u>(28,757)</u>	<u>--</u>	<u>7,681</u>	<u>1,763</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(30)	(28,757)	--	7,681	1,763
--	--	--	--	--
<u>--</u>	<u>163,550</u>	<u>107,052</u>	<u>26,460</u>	<u>15,159</u>
\$ <u>(30)</u>	\$ <u>134,793</u>	\$ <u>107,052</u>	\$ <u>34,141</u>	\$ <u>16,922</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Constable Seizure Fund	Juvenile Probation Match	TJPC-E VERTEX FUND
Revenue:			
Taxes:			
General Sales and Use Taxes	\$ --	\$ --	\$ --
License and Permits	925	--	--
Intergovernmental	--	132,754	--
Charges for Services	--	--	--
Fines and Forfeitures	--	--	--
Fees of Office	--	--	--
Investment Earnings	1	--	--
Miscellaneous Revenues	--	--	--
Contributions & Donations	--	--	--
Total revenues	<u>926</u>	<u>132,754</u>	<u>--</u>
Expenditures:			
Current:			
General Government	--	--	--
Judicial	--	--	--
Public Safety	--	292,641	--
Public Transportation	--	--	--
Health and Welfare	--	--	--
Conservation	--	--	--
Economic Development and Assistance	--	--	--
Debt Service:			
Principal	--	--	--
Interest and Fiscal Charges	--	--	--
Total Expenditures	<u>--</u>	<u>292,641</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>926</u>	<u>(159,887)</u>	<u>--</u>
Other Financing Sources (Uses):			
Transfers In	--	134,000	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>134,000</u>	<u>--</u>
Net Change in Fund Balances	926	(25,887)	--
Fund Balances - Beginning	(750)	50,798	1,337
Fund Balances - Ending	<u>\$ 176</u>	<u>\$ 24,911</u>	<u>\$ 1,337</u>

Celebration Fund	Ed Rachal Carter Family Foundation	J.M. Alaniz Fairgrounds Fees Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 283,094
--	--	--	98,862
--	--	150	1,931,778
--	--	--	20,446
--	--	--	311,284
--	--	--	64,268
--	--	--	3,256
--	--	--	4,477
--	--	--	5,600
<u>--</u>	<u>--</u>	<u>150</u>	<u>2,723,065</u>
--	--	--	8,944
--	--	--	167,066
2,658	--	--	987,592
--	--	--	41,939
--	--	--	332,992
--	--	290	290
--	--	--	1,322,660
--	--	--	31,053
--	--	--	3,684
<u>2,658</u>	<u>--</u>	<u>290</u>	<u>2,896,220</u>
<u>(2,658)</u>	<u>--</u>	<u>(140)</u>	<u>(173,155)</u>
--	--	--	267,008
--	--	--	(47,000)
<u>--</u>	<u>--</u>	<u>--</u>	<u>220,008</u>
(2,658)	--	(140)	46,853
3,405	4,000	1,618	906,935
<u>\$ 747</u>	<u>\$ 4,000</u>	<u>\$ 1,478</u>	<u>\$ 953,788</u>

BROOKS COUNTY, TEXAS
LATERAL ROAD
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 17,000	\$ 17,000	\$ 9,066	\$ (7,934)
Investment Earnings	--	--	13	13
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>9,079</u>	<u>(7,921)</u>
EXPENDITURES:				
Public Safety				
<i>Other Services and Charges</i>	17,000	17,000	10,896	6,104
<i>Total Public Safety</i>	<u>17,000</u>	<u>17,000</u>	<u>10,896</u>	<u>6,104</u>
<i>Total Public Safety</i>	<u>17,000</u>	<u>17,000</u>	<u>10,896</u>	<u>6,104</u>
Total Expenditures	<u>17,000</u>	<u>17,000</u>	<u>10,896</u>	<u>6,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(1,817)	(1,817)
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	--	(1,817)	(1,817)
Fund Balances - Beginning	3,419	3,419	3,419	--
Fund Balances - Ending	<u>\$ 3,419</u>	<u>\$ 3,419</u>	<u>\$ 1,602</u>	<u>\$ (1,817)</u>

BROOKS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
<i>General Property Taxes</i>	\$ 677,195	\$ 677,195	\$ 634,731	\$ (42,464)
<i>Investment Earnings</i>	100	100	718	618
<i>Total revenues</i>	<u>677,295</u>	<u>677,295</u>	<u>635,449</u>	<u>(41,846)</u>
EXPENDITURES:				
<i>Debt Service:</i>				
<i>Principal</i>	547,487	547,487	435,000	112,487
<i>Interest and Fiscal Charges</i>	358,165	357,895	210,582	147,313
Total Expenditures	<u>905,652</u>	<u>905,382</u>	<u>645,582</u>	<u>259,800</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(228,357)</u>	<u>(228,087)</u>	<u>(10,133)</u>	<u>217,954</u>
OTHER FINANCING SOURCES (USES):				
<i>Total Other Financing Sources (Uses)</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 <i>Net Change in Fund Balances</i>	 (228,357)	 (228,087)	 (10,133)	 217,954
 Fund Balances - Beginning	 71,259	 71,259	 71,259	 --
Fund Balances - Ending	<u>\$ (157,098)</u>	<u>\$ (156,828)</u>	<u>\$ 61,126</u>	<u>\$ 217,954</u>

BROOKS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
<i>General Property Taxes</i>	\$ 677,195	\$ 677,195	\$ 634,731	\$ (42,464)
Investment Earnings	100	100	718	618
Total revenues	<u>677,295</u>	<u>677,295</u>	<u>635,449</u>	<u>(41,846)</u>
EXPENDITURES:				
<i>Debt Service:</i>				
<i>Principal</i>	547,487	547,487	435,000	112,487
<i>Interest and Fiscal Charges</i>	358,165	357,895	210,582	147,313
Total Expenditures	<u>905,652</u>	<u>905,382</u>	<u>645,582</u>	<u>259,800</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(228,357)</u>	<u>(228,087)</u>	<u>(10,133)</u>	<u>217,954</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(228,357)	(228,087)	(10,133)	217,954
Fund Balances - Beginning	71,259	71,259	71,259	--
Fund Balances - Ending	<u>\$ (157,098)</u>	<u>\$ (156,828)</u>	<u>\$ 61,126</u>	<u>\$ 217,954</u>

BROOKS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2016

	Ed Rachal Memorial Library Grant	Capital Improvements Fund	Courthouse Renovation	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS AND OTHER DEBITS				
Assets:				
Cash and Cash Equivalents	\$ 1,146	\$ 186,743	\$ 3	\$ 187,892
Total Assets	<u>\$ 1,146</u>	<u>\$ 186,743</u>	<u>\$ 3</u>	<u>\$ 187,892</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
Restricted Fund Balances:				
Committed Fund Balance				
Construction	\$ 1,146	\$ 186,743	\$ 3	\$ 187,892
Unassigned Fund Balance	--	--	--	--
Total Fund Balance	<u>1,146</u>	<u>186,743</u>	<u>3</u>	<u>187,892</u>
Total Liabilities and Fund Balance	<u>\$ 1,146</u>	<u>\$ 186,743</u>	<u>\$ 3</u>	<u>\$ 187,892</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Ed Rachal Memorial Library Grant	Capital Improvements Fund	Courthouse Renovation	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
Investment Earnings	\$ --	\$ 1,145	\$ --	\$ 1,145
Total revenues	<u>--</u>	<u>1,145</u>	<u>--</u>	<u>1,145</u>
Expenditures:				
Current:				
Public Transportation	--	74,453	--	74,453
Culture and Recreation	4,774	--	--	4,774
Total Expenditures	<u>4,774</u>	<u>74,453</u>	<u>--</u>	<u>79,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,774)</u>	<u>(73,308)</u>	<u>--</u>	<u>(78,082)</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(4,774)</u>	<u>(73,308)</u>	<u>--</u>	<u>(78,082)</u>
Fund Balances - Beginning	5,920	260,051	3	265,974
Fund Balances - Ending	<u>\$ 1,146</u>	<u>\$ 186,743</u>	<u>\$ 3</u>	<u>\$ 187,892</u>

BROOKS COUNTY, TEXAS
CAPITAL IMPROVEMENTS FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 1,145	\$ 145
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,145</u>	<u>145</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
Other Services and Charges	74,453	74,453	74,453	--
Total Public Transportation	<u>74,453</u>	<u>74,453</u>	<u>74,453</u>	<u>--</u>
Total Public Transportation	<u>74,453</u>	<u>74,453</u>	<u>74,453</u>	<u>--</u>
Total Expenditures	<u>74,453</u>	<u>74,453</u>	<u>74,453</u>	<u>--</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(73,453)</u>	<u>(73,453)</u>	<u>(73,308)</u>	<u>145</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(73,453)	(73,453)	(73,308)	145
Fund Balances - Beginning	260,051	260,051	260,051	--
Fund Balances - Ending	<u>\$ 186,598</u>	<u>\$ 186,598</u>	<u>\$ 186,743</u>	<u>\$ 145</u>

BROOKS COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2016**

	District Attorney Escrow	Sheriff Bond Account	Payroll Fund	State Fees Fund
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 418,237	\$ 19,260	\$ 71,402	\$ 175,336
Total Assets	<u>\$ 418,237</u>	<u>\$ 19,260</u>	<u>\$ 71,402</u>	<u>\$ 175,336</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 418,237	\$ 19,260	\$ 71,402	\$ 175,336
Total Liabilities	<u>\$ 418,237</u>	<u>\$ 19,260</u>	<u>\$ 71,402</u>	<u>\$ 175,336</u>
NET POSITION				

Appellate Judicial System	County Clerk Fund	District Clerk Fund	FICA Tax Fund	Withholding Tax Fund
\$ 60	\$ 40,517	\$ 96,028	\$ 25,315	\$ 13,702
\$ 60	\$ 40,517	\$ 96,028	\$ 25,315	\$ 13,702
\$ 60	\$ 40,517	\$ 96,028	\$ 25,315	\$ 13,702
\$ 60	\$ 40,517	\$ 96,028	\$ 25,315	\$ 13,702

BROOKS COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2016**

	Tax Assessor Collector Fund	Sheriff Regular Account	TCDRS Fund	Total Agency Funds (See Exhibit A-10)
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 78,915	\$ 4,773	\$ 47,935	\$ 991,480
Total Assets	<u>\$ 78,915</u>	<u>\$ 4,773</u>	<u>\$ 47,935</u>	<u>\$ 991,480</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 78,915	\$ 4,773	\$ 47,935	\$ 991,480
Total Liabilities	<u>\$ 78,915</u>	<u>\$ 4,773</u>	<u>\$ 47,935</u>	<u>\$ 991,480</u>
NET POSITION				

BROOKS COUNTY, TEXAS

EXHIBIT C-12

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>Payroll Fund</u>				
ASSETS				
Cash & Investments	\$ 68,343	\$ 5,454,345	\$ 5,451,286	\$ 71,402
	--	--	--	--
Total Assets	<u>\$ 68,343</u>	<u>\$ 5,454,345</u>	<u>\$ 5,451,286</u>	<u>\$ 71,402</u>
LIABILITIES				
Due to Other Governments	\$ 68,343	\$ 5,454,345	\$ 5,451,286	\$ 71,402
	--	--	--	--
Total Liabilities	<u>\$ 68,343</u>	<u>\$ 5,454,345</u>	<u>\$ 5,451,286</u>	<u>\$ 71,402</u>
<u>State Fees Fund</u>				
ASSETS				
Cash & Investments	\$ 80,131	\$ 880,545	\$ 785,340	\$ 175,336
	--	--	--	--
Total Assets	<u>\$ 80,131</u>	<u>\$ 880,545</u>	<u>\$ 785,340</u>	<u>\$ 175,336</u>
LIABILITIES				
Due to Other Governments	\$ 80,131	\$ 880,545	\$ 785,340	\$ 175,336
	--	--	--	--
Total Liabilities	<u>\$ 80,131</u>	<u>\$ 880,545</u>	<u>\$ 785,340</u>	<u>\$ 175,336</u>
<u>Appellate Judicial System</u>				
ASSETS				
Cash & Investments	\$ 60	\$ 355	\$ 355	\$ 60
	--	--	--	--
Total Assets	<u>\$ 60</u>	<u>\$ 355</u>	<u>\$ 355</u>	<u>\$ 60</u>
LIABILITIES				
Due to Other Governments	\$ 60	\$ 355	\$ 355	\$ 60
	--	--	--	--
Total Liabilities	<u>\$ 60</u>	<u>\$ 355</u>	<u>\$ 355</u>	<u>\$ 60</u>
<u>District Attorney Escrow Fund</u>				
ASSETS				
Cash & Investments	\$ 1,481,313	\$ 49,364	\$ 1,112,440	\$ 418,237
	--	--	--	--
Total Assets	<u>\$ 1,481,313</u>	<u>\$ 49,364</u>	<u>\$ 1,112,440</u>	<u>\$ 418,237</u>
LIABILITIES				
Due to Other Governments	\$ 1,481,313	\$ 49,364	\$ 1,112,440	\$ 418,237
	--	--	--	--
Total Liabilities	<u>\$ 1,481,313</u>	<u>\$ 49,364</u>	<u>\$ 1,112,440</u>	<u>\$ 418,237</u>

BROOKS COUNTY, TEXAS

EXHIBIT C-12

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>County Clerk Funds</u>				
ASSETS				
Cash & Investments	\$ 62,622	\$ 16,978	\$ 39,083	\$ 40,517
	--	--	--	--
Total Assets	<u>\$ 62,622</u>	<u>\$ 16,978</u>	<u>\$ 39,083</u>	<u>\$ 40,517</u>
LIABILITIES				
Due to Other Governments	\$ 62,622	\$ 16,978	\$ 39,083	\$ 40,517
	--	--	--	--
Total Liabilities	<u>\$ 62,622</u>	<u>\$ 16,978</u>	<u>\$ 39,083</u>	<u>\$ 40,517</u>
<u>District Clerk Funds</u>				
ASSETS				
Cash & Investments	\$ 208,892	\$ 235,369	\$ 348,233	\$ 96,028
	--	--	--	--
Total Assets	<u>\$ 208,892</u>	<u>\$ 235,369</u>	<u>\$ 348,233</u>	<u>\$ 96,028</u>
LIABILITIES				
Due to Other Governments	\$ 208,892	\$ 235,369	\$ 348,233	\$ 96,028
	--	--	--	--
Total Liabilities	<u>\$ 208,892</u>	<u>\$ 235,369</u>	<u>\$ 348,233</u>	<u>\$ 96,028</u>
<u>FICA Tax Fund</u>				
ASSETS				
Cash & Investments	\$ --	\$ 591,235	\$ 565,920	\$ 25,315
	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 591,235</u>	<u>\$ 565,920</u>	<u>\$ 25,315</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 591,235	\$ 565,920	\$ 25,315
	--	--	--	--
Total Liabilities	<u>\$ --</u>	<u>\$ 591,235</u>	<u>\$ 565,920</u>	<u>\$ 25,315</u>
<u>Withholding Tax Fund</u>				
ASSETS				
Cash & Investments	\$ --	\$ 311,615	\$ 297,913	\$ 13,702
	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 311,615</u>	<u>\$ 297,913</u>	<u>\$ 13,702</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 311,615	\$ 297,913	\$ 13,702
	--	--	--	--
Total Liabilities	<u>\$ --</u>	<u>\$ 311,615</u>	<u>\$ 297,913</u>	<u>\$ 13,702</u>

BROOKS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-12

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>Tax Assessor Collector Fund</u>				
ASSETS				
Cash & Investments	\$ 50,268	\$ 15,736,520	\$ 15,707,873	\$ 78,915
Total Assets	\$ 50,268	\$ 15,736,520	\$ 15,707,873	\$ 78,915
LIABILITIES				
Due to Other Governments	\$ 50,268	\$ 15,736,520	\$ 15,707,873	\$ 78,915
Total Liabilities	\$ 50,268	\$ 15,736,520	\$ 15,707,873	\$ 78,915
<u>Sheriff Regular Account</u>				
ASSETS				
Cash & Investments	\$ 5,674	\$ 21,416	\$ 22,317	\$ 4,773
Total Assets	\$ 5,674	\$ 21,416	\$ 22,317	\$ 4,773
LIABILITIES				
Due to Other Governments	\$ 5,674	\$ 21,416	\$ 22,317	\$ 4,773
Total Liabilities	\$ 5,674	\$ 21,416	\$ 22,317	\$ 4,773
<u>Sheriff Bond Account</u>				
ASSETS				
Cash & Investments	\$ 19,268	\$ 97	\$ 105	\$ 19,260
Total Assets	\$ 19,268	\$ 97	\$ 105	\$ 19,260
LIABILITIES				
Due to Other Governments	\$ 19,268	\$ 97	\$ 105	\$ 19,260
Total Liabilities	\$ 19,268	\$ 97	\$ 105	\$ 19,260
<u>TCDRS Fund</u>				
ASSETS				
Cash & Investments	\$ 43,986	\$ 566,580	\$ 562,631	\$ 47,935
Total Assets	\$ 43,986	\$ 566,580	\$ 562,631	\$ 47,935
LIABILITIES				
Due to Other Governments	\$ 43,986	\$ 566,580	\$ 562,631	\$ 47,935
Total Liabilities	\$ 43,986	\$ 566,580	\$ 562,631	\$ 47,935
<u>TOTAL AGENCY FUNDS:</u>				
ASSETS				
Cash & Investments	\$ 2,020,557	\$ 23,864,419	\$ 24,893,496	\$ 991,480
Total Assets	\$ 2,020,557	\$ 23,864,419	\$ 24,893,496	\$ 991,480
LIABILITIES				
Due to Other Governments	\$ 2,020,557	\$ 23,864,419	\$ 24,893,496	\$ 991,480
Total Liabilities	\$ 2,020,557	\$ 23,864,419	\$ 24,893,496	\$ 991,480

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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, 2015

Date of Issue	Description	Interest Rate Payable	Amounts Original Issue	10 Amounts Outstanding 10/1/15	20 Issued Current Year	30 Retired Current Year
March 2004	Certificates of Obligation	3.60% - 5.0%	\$ 4,000,000	\$ 2,225,000	\$ --	\$ 205,000
September 2011	Certificates of Obligation	4.59%	1,100,000	950,000	--	40,000
September 2013	Certificates of Obligation	5.00% - 8.50%	1,200,000	970,000	--	190,000
1000 Totals			<u>\$ 6,300,000</u>	<u>\$ 4,145,000</u>	<u>\$ --</u>	<u>\$ 435,000</u>

40 Amounts Outstanding 9/30/16	50 Interest Current Year	60	70	80		90	10/1/16 To Maturity Interest	
		Requirements						
		Year Ending 9/30/17		Year Ending 9/30/18				
		Principal	Interest	Principal	Interest			
\$ 2,020,000	\$ 97,695	\$ 215,000	\$ 88,977	\$ 225,000	\$ 79,625	\$ 237,120		
910,000	42,687	45,000	40,736	45,000	38,670	268,057		
780,000	69,800	205,000	55,463	220,000	38,975	24,863		
\$ 3,710,000	\$ 210,182	\$ 465,000	\$ 185,176	\$ 490,000	\$ 157,270	\$ 530,040		

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RAUL HERNANDEZ & COMPANY, P.C.

Certified Public Accountants

5422 Holly Rd

Corpus Christi, Texas 78411

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

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

Members of the Commissioner's 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, 2016, 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 April 5, 2017.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2016-1 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2016-1 to be significant deficiencies.

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*.

Brooks County, Texas's Response to Findings

Brooks County, Texas's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Brooks County, Texas's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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
April 5, 2017

RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411

Independent Auditors' Report on Compliance for Each Major Program and on Internal
Control Over Compliance Required by the Uniform Guidance

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

Members of the Commissioner's Court:

Report on Compliance for Each Major Federal Program

We have audited the Brooks County, Texas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Brooks County, Texas's major federal program for the year ended September 30, 2016. Brooks County, Texas's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Brooks County, Texas's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Brooks County, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Brooks County, Texas's compliance.

Opinion on Each Major Federal Program

In our opinion, the Brooks County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2016.

Report on Internal Control Over Compliance

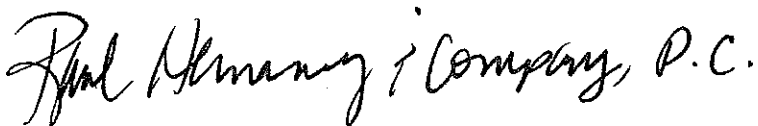
Management of the Brooks County, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Brooks County, Texas's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Brooks County, Texas's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Raul Hernandez & Company, P.C.", written in a cursive style.

Raul Hernandez & Company, P.C.

Corpus Christi, Texas
April 5, 2017

BROOKS COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016****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? X Yes

One or more significant deficiencies identified that are not considered to be material weaknesses? X Yes

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

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>
14.228	Community Development Block Grant

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

Auditee qualified as low-risk auditee? Yes X No

BROOKS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

B. Financial Statement Findings

Finding No. 2016-1

Criteria: Management is responsible for 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 error or fraud. In addition, governance and oversight of financial reporting should be an integral part of the County's operations.

Condition: The County auditor performed an internal audit of the Tax Assessor/Collector department. His examination covered the Texas Department of Motor Vehicles Payment Closeout Report and the reconciliation to the bank deposits. The results of the examination disclosed numerous instances of shortages between the Payment Closeout Report and the bank deposits.

Cause: The lack of segregation of the duties inside the tax assessor/collector department contributed to the weakness in the internal control inside of this department.

Effect: The occurrence of these discrepancies severely weakens the County's control environment and increases risk assessment of the County. As a result, this placed the County in a high risk auditee condition, which makes it susceptible to the possibility of material misstatements of its' audited financial statements, fraud and the risk of loss of state & federal funding.

Recommendation: The County should take steps in evaluating and improving each department's integrity of key personnel and the internal control systems. The consideration of each department's philosophy and operating style should also be of relevant importance and be an integral part of the County's governance. In addition, the frequency of the internal audits should be increased throughout the County.

Management Response: Management agrees with the finding.

C. Federal Award Findings and Questioned Costs

NONE

BROOKS COUNTY, TEXAS
*SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016*

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
N/A		

BROOKS COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2016

The County will undertake the proper steps to maintain proper internal controls within all departments. The contact person for the County is August Patroelj, County Auditor.

BROOKS COUNTY, TEXAS**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016****EXHIBIT E-1**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
OTHER PROGRAMS:				
<u>U.S. Department of Homeland Security</u>				
Passed Through Texas Department of Public Safety:				
Stonegarden-Homeland Security	97.067	2016	\$ ---	\$ 106,658
Total U.S. Department of Homeland Security			---	106,658
<u>U. S. Department of Housing & Urban Development</u>				
Passed Through Texas General Land Office:				
Drainage Improvements	14.228	DRS220016	---	416,815
Passed Through Texas Department of Agriculture:				
Texas Community Development Block Grant	14.228	7214035	---	378,615
Texas Community Development Block Grant	14.228	7214060	---	410,757
Texas Community Development Block Grant	14.228	7215075	---	43,300
Total Passed Through Texas Department of Agriculture			---	832,672
Total U. S. Department of Housing & Urban Development			---	1,249,487
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ ---	\$ 1,356,145

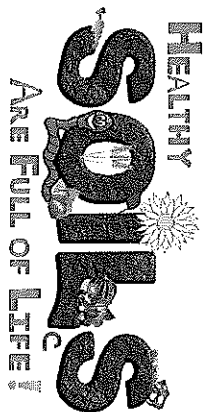
The accompanying notes are an integral part of this schedule.

BROOKS COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2016

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Brooks County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



Soil & Water Stewardship Week 2017 P R O C L A M A T I O N

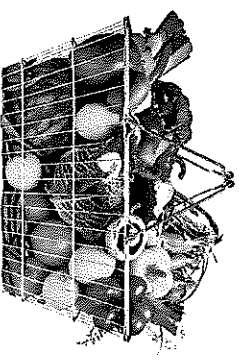
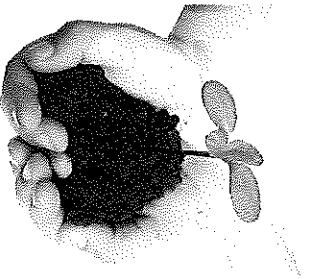
Whereas fertile soil and clean water provide us with our daily sustenance, and
Whereas effective conservation practices have helped provide us a rich standard of living,
and

Whereas our security depends upon healthy soil and clean water, and
Whereas stewardship calls for each person to help conserve these precious resources,

Therefore, I do hereby proclaim

April 30 to May 7, 2017

Soil & Water Stewardship Week



Name Melale Barber Brooks County Judge Title April 12, 2017 Date

Group Number _____

**EMPLOYER BENEFIT PAYROLL DEDUCTION AGREEMENT**

Employer/Organization Name: Brooks County
 Street Address: 100 E. Miller St.
 Mailing Address (If Different): P.O. Box 515
 City: Falfurrias State: Texas
 Zip Code: 78355
 Phone: 361-325-5604 Ext. 155 Fax: 361-325-5369
 Contact: Judge Imelda Barrera Contact Email: ibarrera@co.brooks.tx.us
 Enrollment Dates: Plan/Benefit Start Date:
 MASA MTS Representative: Brice Calahan

Brooks County (hereinafter called "Employer") is providing monthly/annual MASA MTS Emergent and/or Platinum Membership payments via payroll deduction for its' employees into the MASA Medical Transport Solutions (hereinafter called "MASA MTS") Membership Program for a period lasting no less than one year of the "Plan Start Date" of this agreement, and the following is understood:

And agreed to by both parties hereto:

Plan Type: Emergent
 Payment Frequency: Monthly
 Enrollment Method: Excel Sheet (electronic enrollments) Enrollment Forms Both

INVOICES

MASA MTS agrees to send invoices to Employer as appropriate for payment option chosen as time of enrollment. Employer requests that the invoice to be sent via:

Mail Email. If email: Name Imelda Barrera Email address ibarrera@co.brooks.tx.us

MEMBERSHIP RATES:

- **Emergent Membership** per Household per employee and staff member:
 - o Monthly: \$9
 - o 1 – year: \$99
 - o 3 – year: \$270
 - o 5 – year: \$450
 - o 10 – year: \$800
- **Platinum Membership** per Employee and staff member and their dependents:
 - o Monthly: \$29 for individual and \$39 for family
 - o 1 – year: \$348 for individual and \$468 for family
 - o 5 – year: \$1,566 for individual and \$2,106 for family
 - o Charter Lifetime (must be over age of 50) - \$3,330 for individual and \$4,430 for family

MASA Medical Transport Solutions
 1250 West Southlake Blvd., Southlake, TX 76092
 Emergency Access 800-643-9023 - Member Services 800-423-3226

Group Number _____

- Initiations Fee of \$60.00 for Platinum and \$25.00 for Emergent Memberships waived for Employee Enrollment.

TERMS AND CONDITIONS OF THIS PLAN:

1. MASA MTS will furnish an Excel spreadsheet to Employer for the purpose of data tracking of the employee enrollment. MASA MTS requests the Employer to populate the spreadsheet to best process the data of covered employees.
2. Employer agrees to provide to MASA MTS appropriate corresponding Membership payments with spreadsheets (completed by the Employer or submitted to the Employer by the MASA MTS Agent).
3. It is understood that the MASA MTS Membership benefits will be in force from the time payment is received by an appropriate MASA MTS Agent not proceeding indicated "Plan/Benefit Start Date" above. If approved by MASA MTS for a funding date after the "Plan/Benefit Start Date", payment must be received by MASA MTS Agent by the below indicated "Initial Payment/Payment Date" which shall be no later than 45 days after the "Plan/Benefit Start Date". For any new enrollments after the "Plan/Benefit Start Date" above, the benefits for the new members will be effective the date the enrollments are completed and received by MASA MTS.
4. MASA MTS agrees to mail to all new members covered under this plan MASA MTS "New Member Packets" with MASA MTS ID cards and explanation of benefits.
5. Employer must maintain a health insurance plan which is offered to its employees that includes a benefit for emergency transportation (air and ground ambulance) coverage that is consistent with other health coverages within its policy.
6. All memberships resulting from this agreement are subject to the appropriate membership service agreement. For Employee Enrollments the following waiver of the Platinum Service Agreement applies: For those Employees/Employers choosing the MASA MTS Platinum Monthly payment option on a Payroll Deduction MASA MTS Business to Business plan, "Worldwide Coverage" will be an included benefit without the full annual payment requirement (ref. Platinum Service Agreement Article 1. Service #13). All other World Wide Coverage and Platinum Service Agreement Benefit requirements still apply. This waiver does not include enrollments by employees who choose to enroll other family member Platinum Memberships via the "Self-Pay" or "Payroll Deduction" monthly membership fee option.

INITIAL ENROLLMENT AND PAYMENT

Employee Membership Count _____

Total Plan Cost \$ _____

Initial Payment (or Annual Payment) Due Date: _____

Employer Initials _____

Signatures on following page.

MASA Medical Transport Solutions
1250 West Southlake Blvd., Southlake, TX 76092
Emergency Access 800-643-9023 - Member Services 800-423-3226

Group Number _____

The above is understood and agreed to by the undersigned:

"Employer"

By: Amelda Barren
Signature: Amelda Barren
Title: Brooks County Judge
Date: 4/12/17

"MASA MTS"

By: Matt Schichtle

Signature: [Signature]
Title: Sr. Vice President, Group Sales
Date: 4/13/2017

AND/OR

By: Helmut Forego

Signature: [Signature]
Title: Chief Financial Officer
Date: 4/13/17

INTERLOCAL MUTUAL AID AGREEMENT

This agreement is made, entered into and executed by and between the county of Jim Hogg, a body corporate and politic under the laws of the State of Texas, referred to as "Jim Hogg County", County of Duval, a body corporate and politic under the laws of the State of Texas, referred to as "Duval County", and County of Brooks, a body corporate and politic under the laws of the State of Texas, referred to as "Brooks County", pursuant to the Interlocal Cooperation Act, Texas Gov't Code Ann. § 791.001.

WHEREAS, pursuant to the provisions of the Texas Local Government Code Chapter 362 (Law Enforcement Services Provided Through Cooperation of Municipalities, Counties, and Certain Other Local Governments), a county and municipality, or another county may, pursuant to order or resolution of its governing body, enter into a Mutual Aid Agreement to assist in the criminal and narcotic investigations and law enforcement;

WHEREAS, pursuant to the provisions of the Texas Government Code Chapter 791 (Interlocal Cooperation Act), a local government body may contract or agree with one or more local government bodies for the performance of governmental functions in which the contracting parties are mutually interested.

WHEREAS, the parties to this agreement can better utilize the law enforcement resources of the cities and the county by the coordination of crime interdiction efforts between the Jim Hogg County Sheriff's Office, the Duval County Sheriff's Office, and the Brooks County Sheriff's Office.

WHEREAS, this agreement states the purpose, terms, rights, objectives, duties, and responsibilities of the parties to this agreement.

NOW THEREFORE, for and in consideration of the premises and the mutual promises, covenants and agreements set forth in this agreement under the following terms and conditions.

I. Definitions

Law Enforcement agency shall mean one or more of the law enforcement agencies that are parties to this agreement.

Law Enforcement officer shall have the meaning provided by Texas Local Government Code Section 362.001(2).

FILED FOR RECORD
AT O'CLOCK M

JUN 12 2017

ELODIA M. GARZA
CLERK COUNTY COURT, DUVAL COUNTY, TEXAS
BY Rosebud L. Baker DEPUTY

ad agency shall mean the law enforcement agency that initiates the criminal investigation within the jurisdictional limits of the political subdivision for which the agency provides law enforcement services.

II. Purpose of agreement

The purpose of the agreement is to create and establish a joint effort between Jim Hogg, Duval, and Brooks Counties, utilizing their respective law enforcement agency to combat crime throughout the jurisdictional limits of the cities and counties who are parties to this agreement. Pursuant to order and resolution of the governing bodies of the parties to this agreement, the parties to this agreement have entered into this agreement to (1) form a mutual aid law enforcement between police agencies to cooperate in crime interdiction efforts and related criminal investigations, (2) to provide additional investigative and arrest authority to law enforcement officers employed by the law enforcement agencies within the jurisdictional limits of the political subdivisions that are parties to this agreement, and (3) to each provide for the payment of expenses incurred in the performance of law enforcement activities during these operations.

III. Personnel and equipment

Each law enforcement agency shall assign law enforcement officers and shall provide all necessary vehicles and equipment for the law enforcement officers assigned. All personnel assigned shall remain the employees of the party making the assignment, and shall not be considered as employees, agents, or servants of any other party to this agreement. All compensation for the services of the law enforcement officer assigned during these enforcement operations shall be made by the party making the assignment. All Supplies and expenses incurred by the law enforcement officer while participating during these law enforcement operations shall be paid by the law enforcement agency that acquired the supplies or incurred the expense.

IV. Administration and Supervision

The lead agency shall have the sole responsibility for the direction and supervision of the activities of the law enforcement officers during the law enforcement operations. All law enforcement officers assigned shall be under the direct command of the lead agency.

Notwithstanding the provisions of the preceding paragraph, the heads of the law enforcement agencies shall have the sole directions in the assignment of law enforcement officers who are employed by the assigning party during the enforcement operations, including the time period of the assignment. The heads of the law enforcement agencies shall also have sole discretion in the assignment of vehicles, K-9 units and other equipment and supplies owned or under the control of the assigning party, including the time period of the assignment.

V. Extend of Authority

Any law enforcement officer assigned to conduct these law enforcement operations shall be empowered to enforce all laws and ordinance applicable in the jurisdictions of the political subdivisions that are parties to this agreement, including the power to make arrest and to execute search warrants.

VI. Employees Status

A law enforcement officer that is employed by one of the law enforcement agencies shall remain an employee of that agency. However, the law enforcement officer shall be considered, for the purpose of making an arrest at any location within the jurisdictional limits of any political subdivision that is a party to this agreement to be in service of and a peace officer under the command and supervision of the lead agency. The law enforcement officer who is assigned to participate in these operations shall have all the powers of a regular law enforcement officer anywhere within the jurisdictional limits of the political subdivision that is a party to this agreement. Qualification for office by the law enforcement officer with the law enforcement agency that assigned the officer to participate in these operations shall have all the powers of a regular law enforcement officer anywhere within the jurisdictional limits of the political subdivision that is a party to this agreement. Qualification for office by the law enforcement officer with the law enforcement agency that assigned the officer to participate in these operations shall constitute qualification for office within the lead agency and no additional cost, bond or compensation is required. The party who assigns a law enforcement officer to these operations shall remain solely responsible for the health, safety, acts or omissions of the assigned officer, and shall to the extent authorized by law, indemnify, the other parties to this agreement for any and all liability and damages of whatsoever nature caused by the assigned officer. In further recognition of the benefits to be gained by the participating entities, it is agreed that no party to this agreement shall request reimbursement for any services performed pursuant to the agreement from another party to this agreement.

VII. Compensation of assigned law enforcement officers

The party employing the law enforcement officer assigned shall pay all wages, disability payments, pension payments, damages to equipment and clothing, medical expenses, travel, food, and lodging expenses incurred by the assigned officer in the performance of the law enforcement operation activities.

VIII. Civil Liability and Indemnification

It is further agreed that in the event a law enforcement officer assigned shall be cited as a defendant party to any civil lawsuit, State or Federal, arising out of the officers acts while engaging in authorized participation of the law enforcement operations, the assigned law enforcement officer shall be entitled to the same benefits from the assigning party that such law enforcement officer would be entitled to receive had such civil action arisen out of an official act within the scope of the assigned officer's duties as a member and in the jurisdiction of the law enforcement agency from which the officer was assigned.

It is further agreed that each party to this agreement shall hold every other party and that party's officials, employees, and agents, harmless from any and all liability, including but not limited to any property, physical or non-physical damages or loss incurred by third parties, or by officers, employees, agents of any particular party or by any participating party, of whatsoever nature. This holds harmless agreement shall also include, but is not limited to, omissions or acts of negligence, gross negligence or intentional acts, as a result of any officer or employee of any party to this agreement in the performance of authorized activities while participating during the law enforcement operations.

Assignment to and performance of authorized activities during the law enforcement operations by a law enforcement officer shall not constitute service of another county, municipality, department or agency, so as to make such assigned officer a borrowed servant of any other party to this agreement. A law enforcement officer assigned to participate in the law enforcement operations shall be considered to be performing services for the assigning entity and not in the performance of services on behalf of any other party of this agreement. If a court of competent jurisdiction shall hold that any law enforcement officer assigned is a borrowed servant of another party to the agreement, then the party who assigned the officer shall indemnify and hold harmless such party as provided above.

IX. Disposition of Assets

The Sheriff of Jim Hogg County, the Sheriff of Duval County, and the Sheriff of Brooks County agree that any illegal contraband or assets seized as a result of law enforcement activities of the participating agencies shall be promptly submitted to the appropriate lawful authority for forfeiture proceedings under state or federal law in the event that the contraband or assets are forfeited to one or more of the law enforcement agencies, then the forfeited property or proceeds shall be divided equally amongst the law enforcement agencies that actually participated in the seizure of the forfeited assets.

All parties agree that any property or proceeds forfeited to any party under this agreement shall be under and administered in accordance with the provisions of state or federal law.

X. Term of Agreement

This agreement shall be in full force and effect for a period of two (2) years beginning on June____, 2017 and ending on June____, 2019. This agreement shall automatically renew every two years. Any party to this agreement may terminate this agreement for any reason at all upon thirty (30) days written to all other parties to this agreement.

XI. Payment from Current Funds

Each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party.

XII. Alternative Dispute Resolution

In any dispute between the parties relating to task force activities, all parties involved will cooperate in good faith to resolve the dispute. Prior to the filing of a lawsuit, the parties shall:

1. Meet in an informal conference to attempt resolution of any disputes.

2. In the event the dispute is not resolved at the informal conference, submit the dispute to mediation as described in Section 154.023 of the Texas Civil Practice and Remedies Code.

XIII. Notices

Any notice proved for under the terms of this contract by either party to the other shall be in writing and may be effected by personal delivery or by registered or certified mail, return receipt requested. Notice shall be sent or delivered as follows:

Jim Hogg County
c/o Jim Hogg County Judge
PO Box 729
Hebbronville, TX 78361

Brooks County
c/o Brooks County Judge
PO Box 515
Falfurrias, TX 78355

Duval County
c/o Duval County Judge
400 E. Gravis St.
San Diego, TX 78384

Each party may change the address at which notice may be sent to that party by giving notice of such change to the other party in accordance with provisions of this paragraph.

XIV. Legal Construction

This agreement shall be interpreted, construed, and governed by the laws of the State of Texas and shall be enforceable in any court of competent jurisdiction.

In the event that any section, subsection, or paragraph of this agreement is held invalid or unenforceable by a court of competent jurisdiction, such termination shall not affect the remainder of the agreement and shall be given full force and effect as if said invalid section, subsection, or paragraph had not been included herein.

The captions or headings in this agreement are got convenience only and in no way define, limit or describe the scope or intent of any provision hereof.

XV. Prior Agreements

This Contract Supersedes any and all other agreements, either oral or in writing, between the parties with respect to the subject matter of this contract and contains all the covenants and agreements between the parties with respect to the subject matter. Each party to this contract acknowledges that no representations, inducements, promises, agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, that are not set forth in this contract and that no agreement, statement, or promise not contained in this contract shall be valid or binding.

XVI. Law Governing

This agreement shall be governed by any construed in accordance with the laws of the State of Texas.

XVII. Severability

In case anyone or more of the provisions contained in this agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalid, illegal, or unenforceable provisions shall not effect any

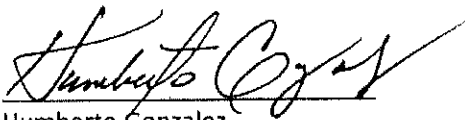
other provision of this agreement and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

IN TESTIMONY WHEREOF, this instrument has been executed induplicate counterparts, each to have the force and effect of an original as follows.

a.) It has been executed on behalf of Jim Hogg County on the 27 day of July, 2017, by the County Judge of Jim Hogg County, Texas. Under an order of Commissioners Court of Jim Hogg County, Texas, sitting as the governing body of Jim Hogg County, authorizing the execution: and

b.) It has been executed on behalf of Brooks County on the 12th day of April, 2017, by the County Judge of Brooks County, Texas. Under an order of Commissioners Court of Brooks County, Texas, sitting as the governing body of Brooks County, authorizing the execution: and

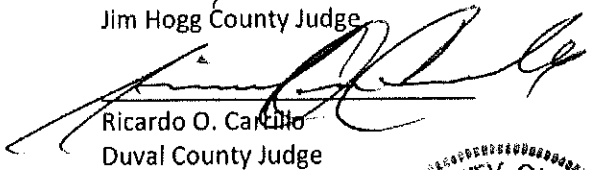
c.) It has been executed on behalf of Duval County on the 12TH day of JUNE, 2017, by the County Judge of Duval County, Texas. Under an order of Commissioners Court of Duval County, Texas, sitting as the governing body of Duval County, authorizing the execution:



Humberto Gonzalez
Jim Hogg County Judge



Imelda Barrera
Brooks County Judge


Ricardo O. Carrillo
Duval County Judge

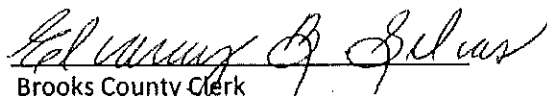
ATTEST:



Jim Hogg County Clerk

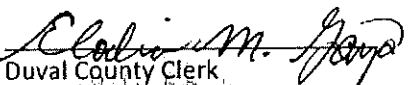
By: _____
Deputy





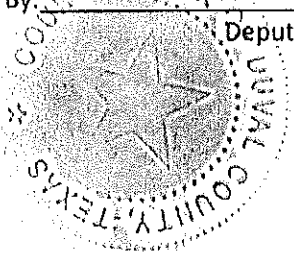
Brooks County Clerk

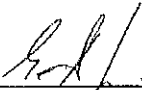
By: _____
Deputy



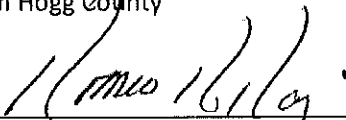
Duval County Clerk

By: _____
Deputy





Erasmo "Kiko" Alarcon, Sheriff
Jim Hogg County



Romeo R. Ramirez, Sheriff
Duval County



Urbino Benny Martinez, Sheriff
Brooks County