



MINUTES

MARCH 14, 2017

BRAZOS COUNTY COMMISSIONERS COURT

REGULAR MEETING

A regular meeting of the Commissioners' Court of Brazos County, Texas was held in the Brazos County Commissioners Courtroom in the Administration Building, 200 South Texas Avenue, in Bryan, Brazos County, Texas, beginning at 10:00 a.m. on Tuesday, March 14, 2017 with the following members of the Court present:

Duane Peters, County Judge, Presiding;
Steve Aldrich, Commissioner of Precinct 1;
Sammy Catalena, Commissioner of Precinct 2;
Nancy Berry, Commissioner of Precinct 3;
Irma Cauley, Commissioner of Precinct 4;
Karen McQueen, County Clerk.

The attached sheets contain the names of the citizens and officials that were in attendance.

1. Invocation and Pledge of Allegiance

- U.S. and Texas Flag - Chaplain G.H. Jones and Commissioner Cauley

2. Call for Citizen input and/or concerns

There was no citizen's input.

3. Presentations and/or Discussions

a. Report regarding the National Association of Counties Legislative Conference in Washington DC.

District Clerk Marc Hamlin spoke to the Court about the National Association of Counties Legislative Conference he attended. Mr. Hamlin told the Court that NACo

works as an advocacy group for counties against unfunded mandates. He said there were several topics of concern this year including immigration. Mr. Hamlin said that NACo also benefits counties in several areas such as funding grants and the Prescription Discount Card Program. Mr. Hamlin also invited the Court to attend the next NACo conference and said that the \$500.00 registration fee would be waived.

b. Update regarding projects at Easterwood Airport.

Josh Abramson with Easterwood Airport thanked the Court for their support and discussed the improvements taking place at the airport. Mr. Abramson said that they have added an entrance shade, LED sign, an aviation terminal, updates to the McKenzie Terminal, and updates to their website. He also told the Court that American Airlines is bringing in a larger aircraft.

Commissioner Berry thanked Mr. Abramson for informing the Court of the updates and for all he does for the airport.

Commissioner Aldrich asked if they have a link to the Destination Aggieland app on the website. Mr. Abramson responded that they do have the app on the website.

Consider and take action on agenda items 4-16:

4. Proclamation 17-015 declaring April 6, 2017 as World War Remembrance Day in Brazos County.

The Court approved Proclamation 17-015 declaring April 6, 2017 as World War I Remembrance Day in Brazos County. The Court encourages citizens to remember and commemorate America's entry into the Great War and the great sacrifices that awaited its citizens 100 years ago. The County Judge read aloud the proclamation and presented it to those representing the World War I Centennial Committee.

Committee member, John P. Blair thanked the Court for the proclamation and presented each member of the Court with a poppy pin, which is a symbol of remembrance for those who gave their life during World War I.

A copy of the proclamation is attached.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Nancy Berry. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

5. The Sheriff's Office is requesting for Approval of Out of State Travel for Wayne Dicky to attend the National Institute of Corrections "Large Jail Network Program" in Quantico, Virginia during the time of March 26-29, 2017. All expenses are paid by NIC.

Commissioner Cauley asked Jail Administrator, Wayne Dicky if he would be receiving FBI training there. Mr. Dicky answered yes.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner

Nancy Berry. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

6. Approval of Non-Profit Organization Application for Brazos County Inmate Work Crew Labor - CHI St. Joseph Health Foundation Gran Fondo March 26, 2017.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Steve Aldrich. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

7. Payment authorization to Price, Proctor & Associates, LLP in the amount of \$5,850.00 for record review & analysis for the District Attorney's Office; a payment authorization was not obtained in advance.

Motion: Approve, Moved by Commissioner Steve Aldrich, Seconded by Commissioner Irma Cauley. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

8. Request by the Tax Assessor-Collector to increase the change fund.

A copy is attached.

Motion: Approve, Moved by Commissioner Nancy Berry, Seconded by Commissioner Irma Cauley. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

9. Approval of the Humana Summary Plan Document for 2017.

Human Resources Director Jennifer Salazar requested to remove this item from the agenda, stating corrections needed to be made to the document. Commissioner Cauley offered a motion to remove the item from the agenda. The motion was seconded by Commissioner Berry and passed unanimously.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Nancy Berry. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

10. Consider and approve a request from the Sheriff's Office to enter into an agreement with
NG Studios, LLC.

A copy of the agreement is attached.

Motion: Approve, Moved by Commissioner Nancy Berry, Seconded by Commissioner Irma Cauley. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

11. Consider and take action on the Wickson Creek Special Utility District utility permit to construct a road bore for a 1-inch water line crossing under Shirley Road 3,425 feet southeast of FM 1179. Crossing will be encased and be a minimum of 36 inches under the bottom of the ditch. Line will provide service to customer at 7430 Shirley Road. Site is located in Precinct 2.

Motion: Approve, Moved by Commissioner Sammy Catalena, Seconded by Commissioner Steve Aldrich. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

12. Approval of the January 2017 Treasurer's Report.

The Court voted unanimously to receive, approve and order filed as submitted the Treasurer's report for January 2017. A copy is attached and made a part of these minutes.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Sammy Catalena. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

13. Tax Refund Applications for the following:

- a. Hawkeye Resources, Inc. - Overpayment \$16.63
- b. Richard P. Branson - Overpayment \$20.71
- c. American Momentum Bank - Payment in Error \$11,778.32

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Steve Aldrich. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

14. Budget Amendments.

Budget Amendments FY 16/17 24.1 - 24.4

24.1 Reallocate funds for Juvenile Services.

24.2 Transfer funds from Non-Departmental to Sheriff's Office-Jail.

24.3 Transfer funds from General Fund Contingency to Facility Services.

24.4 Reallocate funds for Sheriff's Office-Jail.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Nancy Berry. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

15. Personnel Change of Status.

Personnel Action Forms

A copy of the Personnel Change of Status requests is attached.

Motion: Approve, Moved by Commissioner Irma Cauley, Seconded by Commissioner Nancy Berry. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

16. Payment of Claims.

Motion: Approve, Moved by Commissioner Sammy Catalena, Seconded by Commissioner Nancy Berry. Passed. 5-0. Ayes: Aldrich, Berry, Catalena, Cauley, Peters.

17. Acknowledgement of Brazos Valley Council of Governments Independent Auditor's Report and Financial Statements for year ending September 30, 2016.

The Court acknowledged receipt of the Brazos Valley Council of Governments Independent Auditor's Report and Financial Statements for year ending September 30, 2016.

18. Sheriff's report on inmate population.

Sheriff Chris Kirk stated there were 636 inmates in jail, 564 inmates are male and 71 are female, 58 have electronic monitors and 17 are pending for monitors.

19. Announcement of interest items and possible future agenda topics.

Commissioner Aldrich announced that he attended the Texas Conference of Urban Counties meeting last week and Senate Bill 2 was the main topic of discussions. Commissioner Aldrich picked up literature for the Court members. He said that there will likely be testimony on House Bill 15. Commissioner Aldrich also stated he would like a workshop on Senate Bill 2 to discuss how the bill would affect Brazos County should it pass.

Commissioner Cauley stated that she is a member of the Texas Association of Counties Legislative Committee and she has been encouraged to contact legislatures concerning the unfunded mandates. Commissioner Cauley said she has sent out letters to the legislatures and encourages the other Court members to also contact them. Commissioner Cauley stressed the importance of meeting mental health needs in Brazos County. She would like for everyone to write letters to our representatives voicing concerns over unfunded mandates.

Commissioner Aldrich stated that while attending the Texas Conference of Urban Counties he personally delivered Brazos County's Resolution opposing Senate Bill 2.

Commissioner Cauley also announced that Brazos County Chamber Day is still in need of volunteers. She invited the Court to attend the Chamber Day breakfast at the Phillips Event Center on March 30, 2017 at 8:15 a.m.

20. Call for Citizen input and/or concerns

There was no citizen's input.

21. Adjourn.

The foregoing minutes of the Commissioners Court meeting held March 14 , 2017 have been examined and are approved in open Court this 4th day of April, 2017, in Bryan, Brazos County, Texas .



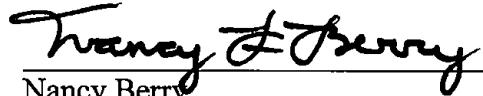
Duane Peters
County Judge



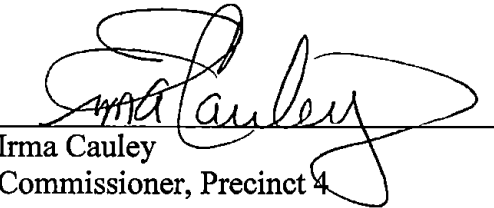
Steve Aldrich
Commissioner, Precinct 1



Sammy Catalena
Commissioner, Precinct 2



Nancy Berry
Commissioner, Precinct 3

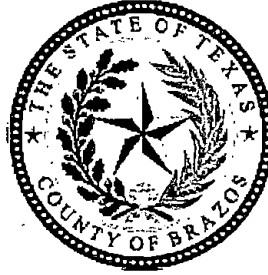


Irma Cauley
Commissioner, Precinct 4

Attest:



Karen McQueen
County Clerk



FILED FOR RECORD
DATE 3-10-17
AT 2:00 O'CLOCK P M
KAREN MCQUEEN
BRAZOS COUNTY CLERK
By [Signature]

**BRAZOS COUNTY
BRYAN, TEXAS**

NOTICE OF MEETING AND AGENDA

BRAZOS COUNTY COMMISSIONERS COURT

**THE COMMISSIONERS COURT OF BRAZOS COUNTY WILL MEET IN
REGULAR SESSION ON MARCH 14, 2017 AT 10:00 AM IN THE
COMMISSIONERS COURTROOM OF THE COUNTY ADMINISTRATION
BUILDING, 200 SOUTH TEXAS AVE., SUITE 106, BRYAN, TX 77803**

1. Invocation and Pledge of Allegiance
 - U.S. and Texas Flag - Chaplain G.H. Jones and Commissioner Cauley
2. Call for Citizen input and/or concerns
3. Presentations and/or Discussions
 - a. Report regarding the National Association of Counties Legislative Conference in Washington DC.
 - b. Update regarding projects at Easterwood Airport.

Consider and take action on agenda items 4-16:

4. Proclamation 17-015 declaring April 6, 2017 as World War Remembrance Day in Brazos County.
5. The Sheriff's Office is requesting for Approval of Out of State Travel for Wayne Dicky to attend the National Institute of Corrections "Large Jail Network Program" in Quantico, Virginia during the time of March 26-29, 2017. All expenses are paid by NIC.
6. Approval of Non-Profit Organization Application for Brazos County Inmate Work Crew Labor - CHI St. Joseph Health Foundation Gran Fondo March 26, 2017.
7. Payment authorization to Price, Proctor & Associates, LLP in the amount of \$5,850.00 for record review & analysis for the District Attorney's Office; a payment authorization was not obtained in advance.
8. Request by the Tax Assessor-Collector to increase the change fund.
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10. Consider and approve a request from the Sheriff's Office to enter into an agreement with NG Studios, LLC.
11. Consider and take action on the Wickson Creek Special Utility District utility permit to construct a road bore for a 1-inch water line crossing under Shirley Road 3,425 feet southeast of FM 1179. Crossing will be encased and be a minimum of 36 inches under the bottom of the ditch. Line will provide service to customer at 7430 Shirley Road. Site is located in Precinct 2.
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15. Personnel Change of Status.
Personnel Action Forms
16. Payment of Claims.
17. Acknowledgement of Brazos Valley Council of Governments Independent Auditor's Report and Financial Statements for year ending September 30, 2016.
18. Sheriff's report on inmate population.
19. Announcement of interest items and possible future agenda topics.
20. Call for Citizen input and/or concerns
21. Adjourn.

PUBLIC COMMENTS

Public Comment during the Commission Meeting may be for all matters, both on and off the agenda, and be limited to four minutes per person. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment at the Commission meeting. Members of the public are reminded that the Brazos County Commissioners Court is a Constitutional Court, with both judicial and legislative powers, created under Article V, Section 1 and Section 18 of the Texas Constitution. As a Constitutional Court, the Brazos County Commissioners Court also possesses the power to issue a Contempt of Court Citation under Section 81.024 of the Texas Local Government Code. Accordingly, members of the public in attendance at any Regular, Special and/or Emergency meeting of the Court shall conduct themselves with proper respect and decorum in speaking to, and/or addressing the Court; in participating in public discussions before the Court; and in all actions in the presence of the Court. Those members of the public who are inappropriately attired and/or who do not conduct themselves in an orderly and appropriate manner will be ordered to leave the meeting. Refusal to abide by the Court's Order and/or continued disruption of the meeting may result in a Contempt of Court Citation.

It is not the intention of the Brazos County Commissioners Court to provide a public forum for the demeaning of any individual or group. Neither is it the intention of the Court to allow a member (or members) of the public to insult the honesty and/or integrity of the Court, as a body, or any member or members of the Court, or County employees, individually or collectively. Accordingly, profane, insulting or threatening language directed toward the Court and/or any person in the Court's presence and/or racial, ethnic or gender slurs or epithets will not be tolerated. Violation of these rules may result in the following sanctions:

1. cancellation of a speaker's time;
2. removal from the Commissioners Court;
3. a Contempt Citation; and/or
4. such other and/or criminal sanctions as may be authorized under the Constitution, Statutes and Codes of the State of Texas.

The County Commissioners Court can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Commissioners Court. However, responses from the County Judge or Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. To ensure the public has notice of all matters the Commissioners Court will consider, the County Judge and/or Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, recite existing policy in response to an inquiry or to ask that a matter be listed on a future agenda. See Texas Open Meetings Act Section 551.042.

INVOCATION

Any invocation that may be offered before the official start of the Court meeting shall be to and for the benefit of the Court. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Court and do not necessarily represent the religious beliefs or views of the Court in part or as a whole. No member of the community is required to attend or participate in the invocation and such decision will have no impact on their right to actively participate in the business of the Court.

The Commissioners Courtroom of the County Administration Building, 200 South Texas Ave., Suite 106, Bryan, TX 77803 is wheelchair accessible. Handicap parking spaces are available. Any request for sign interpretive services must be made two working days before the meeting. To make arrangements, please call (979) 361-4102.

BRAZOS COUNTY COMMISSIONER'S COURT

14th DAY OF March, 2017
10:00 (AM)PM, _____

Name

(PLEASE PRINT)

MARC Hamlin
Joshua Abramson
EVEN Fuller
John P. Blair
Chaplain Bill Jones
Kelan Lyons
Cheryl Coffman
Katie Conner
R. Allen Ly
BILL OLIVER
ERIC CALDWELL
Greg Bailey
Anton Lupicci's
Karen McQueen
Patsy Montabano

Organization

(PLEASE PRINT)

District Clerk
Easterwood Airport
WWI Centennial Committee
" + " "
Chaplain
The Edge
Comm. Court
Auditor
R&B
WAAW
BLIT
WWI Centennial Committee
WWI Centennial Committee
Co. Clerk
Co. Clerk

BRAZOS COUNTY COMMISSIONER'S COURT

14th DAY OF March, 2017
10:00 (AM/PM), _____

Name

(PLEASE PRINT)

Chris Kirk
John Stewart

Nina Means

Lani Mahess

Melissa Perez

Jennifer Salazar

B. B. B. B.

B. N. N.

LAURA T. DAVIS

Megan Mason

Wayne Dickey

Pamela Marshall

Candy Gallego

Organization

(PLEASE PRINT)

Sheriff

SO

Budget

Purchasing

RISK

HR

CA

CoBuyer

TREAS

Auditor

SO. JAIL

Brazos Co. WWI Committee

Comm. Court



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: b. Update regarding projects at Easterwood Airport.
TO: Commissioners Court
DATE: 03/07/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

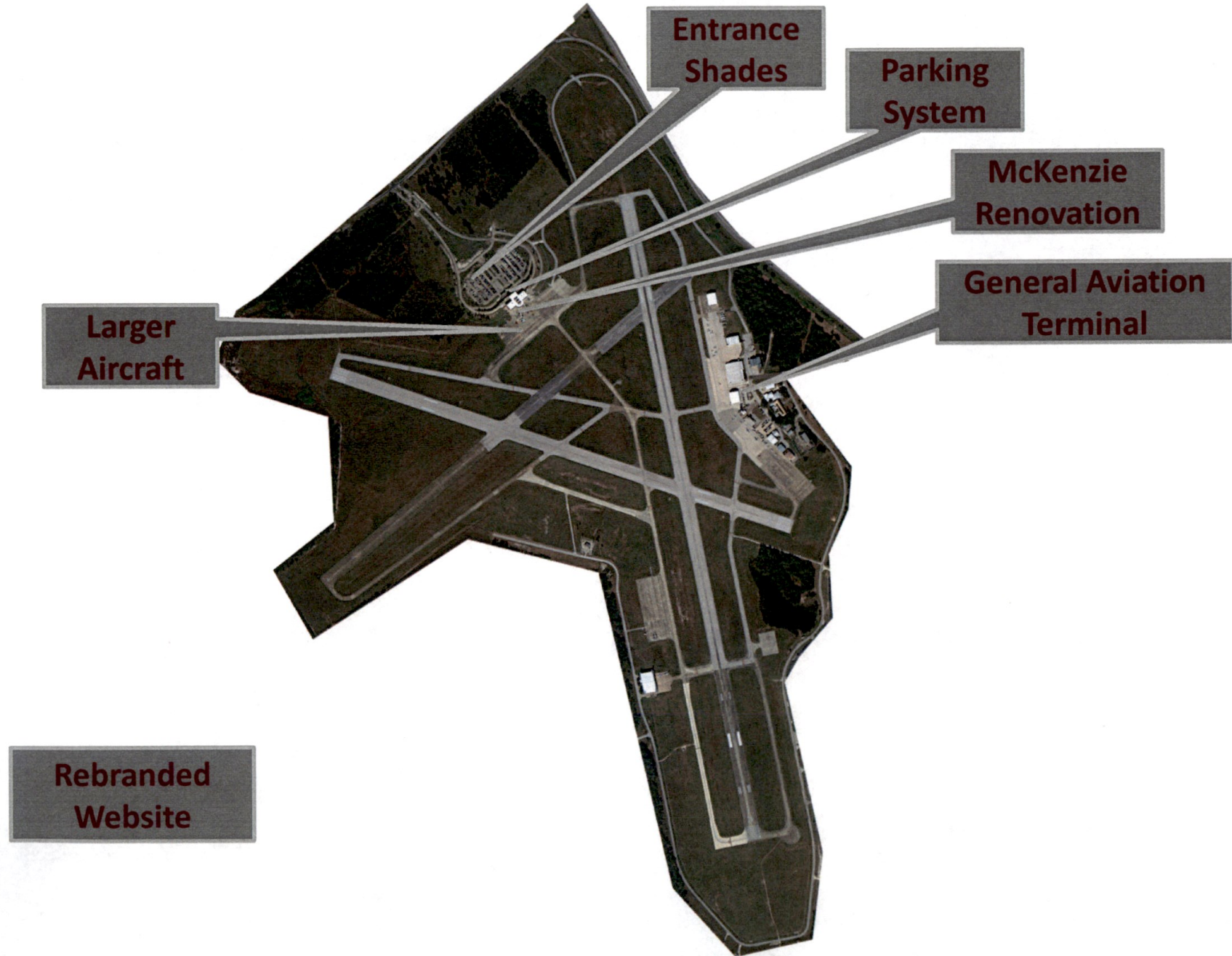
ATTACHMENTS:

File Name

Description

Type

No Attachments Available









The
Arkitek
Studio, Inc.

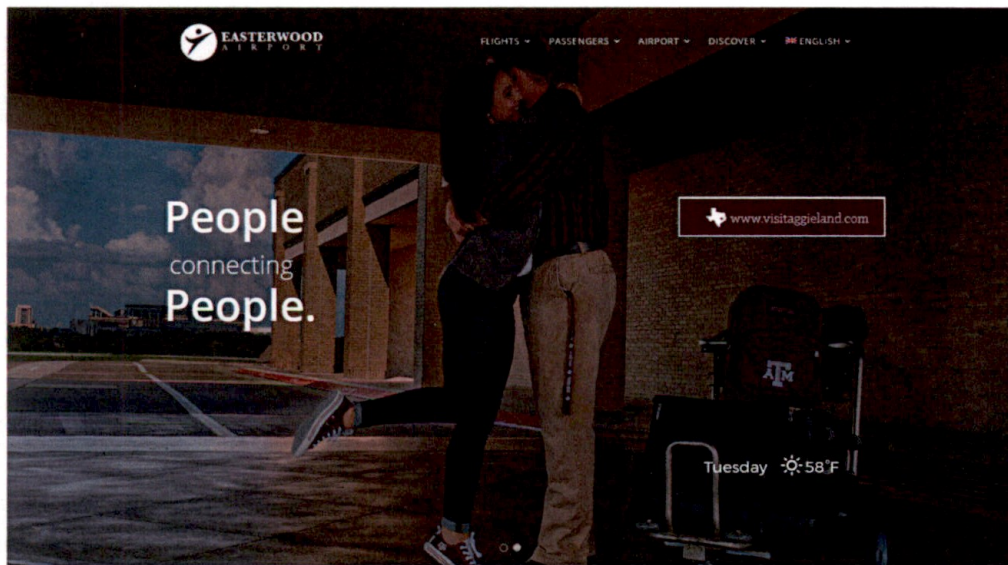
308 N. Bryan Ave.
Bryan, TX 77803
P: (979) 821-2635
F: (979) 775-8224
www.arkitek.com

New FBO and Hangar for Astin Aviation

Easterwood Airport, College Station, Texas

PRELIMINARY

Interim review only. Document is not complete and may not be used for regulatory approval, permit, or construction. Architect: Mike Record. Registration No: 14376. June 22, 2016

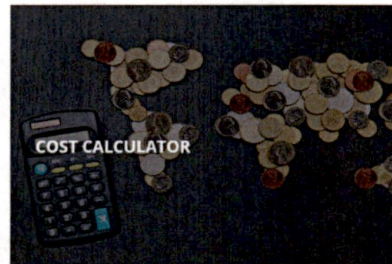
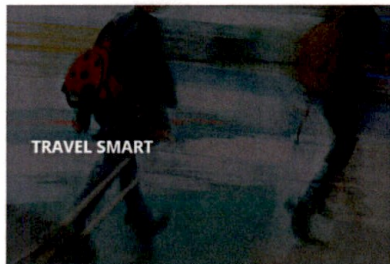


www.visitaggieiland.com

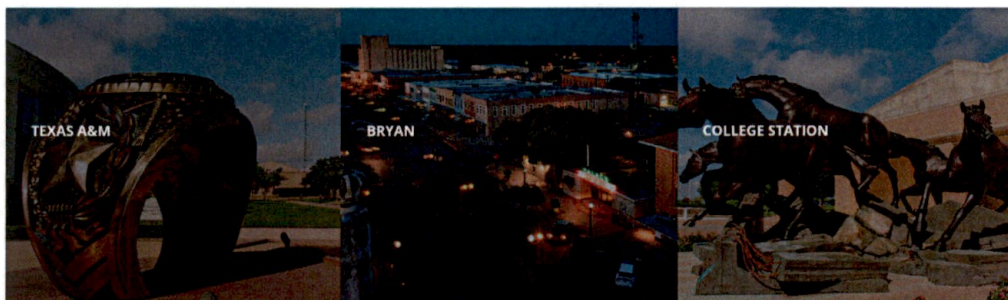
Tuesday 58°F



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- College Station
- Visit Aggieiland



American Airlines Seat Maps

Bombardier CRJ-700 (CR7) V1

Overview

Planes & Seat Maps

Boeing 787-9 (789)
 Bombardier CRJ-200 (CR2)
Bombardier CRJ-700 (CR7) V1
 Bombardier CRJ-700 (CR7) V2
 Bombardier CRJ-700 (CR7) V3

VIEW MORE PLANES

Check-in

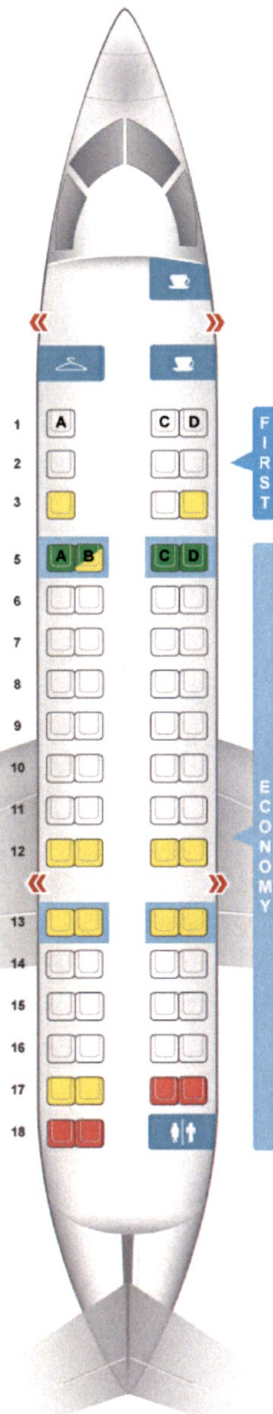
Baggage

Infants

Minors

Pets

There are 4 versions of this aircraft.

[Check Version](#)

© 2016 TripAdvisor LLC

Do you know this plane?

[Submit a comment](#)

Seating details

Seat map key

	Pitch	Width	Seating details
First	37	21.0	9 recliner seats with 27 recline
Main Cabin Extra	33	17.3	8 standard seats with 8-9 recline
Economy	31	17.3	46 standard seats with 8-9 recline

Traveler photos (7)

[View all](#)

In-flight amenities



Food

Non-alcoholic beverages are offered complimentary; alcoholic beverages can be purchased for \$6. Almonds and trail mix can be purchased for \$3 each.

Overview

This aircraft has recently been reconfigured and now features three rows of First Class seating.

Overall, this is a relatively narrow aircraft with limited overhead and under seat storage. Passengers will often be required to check-in suitcases at the aircraft door which can then be retrieved immediately upon landing. The aircraft is noisiest at the rear and seats towards the front of the cabin are recommended.

There is no audio, video, or laptop power.

Featured user comments

Read user reviews for American Airlines Bombardier CRJ-700 (CR7) V1

Submitted by [SeatGuru User](#) on 2016/12/18 for Seat 2A

Seat 2A on most CRJ700 s that I have been on has a scratched window due to repeated contact with Jet Bridge shrouds. Visibility is limited at best.

Submitted by [SeatGuru User](#) on 2016/10/17 for Seat 5B

This could possibly be the worst seat I have ever been seated in on an airplane! Getting hit in the head and shoulders by boarding passengers is a constant. Terrible seat. not worth

Seat map key

Good seat	Crew seat
Be Aware - See comments	Power port
Bad seat	Emergency exit
Mixed Review	Galley
Standard seat	Lavatory
Blocked seat	Closet
Premium seat	Bassinet



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Proclamation 17-015 declaring April 6, 2017 as World War Remembrance Day in Brazos County.
TO: Commissioners Court
DATE: 02/23/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[Proclamation-
World War I Remembrance Day.pdf](#)

Description

Proclamation

Type

Cover Memo



Proclamation

World War I Remembrance Day

- WHEREAS** April 6, 2017 marks the centennial of America's declaration of war against Imperial Germany and America's entry into the First World War; and
- WHEREAS** men and women from Brazos County have served with distinction in the Armed Forces for the Great War and the wars to follow, and they continue to serve in defense of our freedoms in the Wars against Terrorism; and
- WHEREAS** Brazos County is home to countless veterans of all Military Services, and is the final resting place of over 800 men and women who served our nation honorably during the First World War, including over 30 who died during the conflict; and
- WHEREAS** Brazos County is also the home of Texas A&M University who had more than 2,300 of its students, staff and faculty serving in the war, including 59 students who paid the ultimate sacrifice, and those, injured in the war, who received an education through the Federal Board of Vocational Education after the conflict; and
- WHEREAS** the campus of Texas A&M University, located in Brazos County, served as a training camp for over 4,000 U.S. Army personnel who received instruction in radio and auto mechanics, as machinists, blacksmiths and farriers, and hosted the Signal Corps School of Meteorology, the only one of its kind among allied nations during the war; and
- WHEREAS** the Texas Agricultural Extension Service, headquartered in Brazos County played a significant role in the war efforts around the state in food production, cotton marketing, food preservation, working with state and federal Councils of Defense, Red Cross, Liberty Bond Drives and War Savings Stamps; and
- WHEREAS** the citizens of Brazos County answered the call of service to their country during the Great War as soldiers, sailors, marines, civilian contractors, nurses, educators, and in other capacities, making this a shared experience both on the front lines in Europe, in the Caribbean, on the oceans, or in the small towns, rural fields or military camps across the United States; and
- WHEREAS** the United States Congress has officially created the World War One Centennial Commission to educate, commemorate, and honor this event in our history, and the State of Texas has created the Texas World War I Centennial Commemoration to do the same; and
- WHEREAS** more than four million American families sent their sons and daughters to serve in uniform during the Great War, with 116,516 U.S. soldiers giving their lives in combat and another 200,000 were wounded.

NOW, THEREFORE, BE IT PROCLAIMED that the Brazos County Commissioners Court does hereby encourage all citizens to remember and commemorate America's entry into the Great War and the great sacrifices that awaited its citizens 100 years ago, and do hereby proclaim April 6, 2017 as

World War I Remembrance Day
in Brazos County.

PROCLAIMED this 14th day of March, 2017.

Duane Peters
County Judge

Commissioner Steve Aldrich
Precinct 1

Commissioner Sammy Catalena
Precinct 2

Commissioner Nancy Berry
Precinct 3

Commissioner Irma Cauley
Precinct 4



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Brazos County Office of the Sheriff
- Detention Center

NUMBER:

DATE OF COURT MEETING: 3/14/2017

ITEM: The Sheriff's Office is requesting for Approval of Out of State Travel for Wayne Dicky to attend the National Institute of Corrections "Large Jail Network Program" in Quantico, Virginia during the time of March 26-29, 2017. All expenses are paid by NIC.

TO: Commissioners Court

FROM: Mr. Wayne Dicky, CJM, CCE

DATE: 03/02/2017

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

REQUIREMENTS: Approval

NOTES/EXCEPTIONS: The cost of tuition, airfare, lodging and meals will be funded by the National Institute of Corrections.

ACTION REQUESTED OR
ALTERNATIVES: Approval

ATTACHMENTS:

File Name

[2017-0326 Out of State DICKY-NIC.pdf](#)

Description

Out of state request memo and back up

Type

Cover Memo



BRAZOS COUNTY OFFICE OF THE SHERIFF CHRISTOPHER C. KIRK

W. JAMES STEWART, CHIEF DEPUTY
WAYNE DICKY, JAIL ADMINISTRATOR

1700 Highway 21 West
BRYAN, TEXAS 77803-1300

To: County Judge Duane Peters
Commissioner Steve Aldrich
Commissioner Sammy Catalena
Commissioner Nancy Berry
Commissioner Irma Cauley

From: Jail Administrator Wayne Dicky *WD*

Date: March 1, 2017

Subject: Request for Approval of Out of State Travel

The Sheriff's Office - Jail Administration Division is requesting approval for Jail Administrator Wayne Dicky to attend the National Institute of Corrections "Large Jail Network Program" in Quantico, Virginia March 26-29, 2017.

The cost of tuition, airfare, lodging and meals will be funded by the National Institute of Corrections.

APPROVED
[Signature] *3/14/17*
Duane Peters
County Judge

cc: Sheriff Christopher C. Kirk





**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Brazos County Office of the Sheriff
- Detention Center

NUMBER:

DATE OF COURT MEETING: 3/14/2017

ITEM: Approval of Non-Profit Organization Application for Brazos County Inmate Work Crew Labor - CHI St. Joseph Health Foundation Gran Fondo March 26, 2017.

TO: Commissioners Court

FROM: Mr. Wayne Dicky, CJM, CCE

DATE: 03/08/2017

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

REQUIREMENTS: Approve and Sign

NOTES/EXCEPTIONS: General clean up after cycle event to include plastic, paper and light trash items.

ACTION REQUESTED OR ALTERNATIVES: approval and sign

ATTACHMENTS:

File Name

[St.Joseph-CHI.pdf](#)

Description

Application for Non-Profit Organization

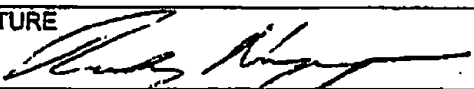
Type

Cover Memo

Non-Profit Organization Application for Brazos County Inmate Work Crew Labor

ORGANIZATION CHI St. Joseph Health Foundation		PHONE 979-774-4087
ADDRESS STATE ZIP CITY 1530 E. William J. Bryan Pkwy		FAX
CEO NAME Rick Napper	CONTACT NAME David Gugino	

I certify that the above named organization is a nonprofit organization that qualifies for a tax exemption under Section 501(s), Internal revenue Code of 1986, as an organization described by Section 501 (c)(3) of that code, and is organized as a nonprofit corporation under the Texas Non-Profit Corporation Act (Article 1396-1.01 et seq., Vernon's Texas Civil Statutes.

CEO SIGNATURE 	DATE 3.7.17
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Please provide a description of the type of work that will be assigned and equipment that will be used.

1. The 2017 CHI St. Joseph Health Gran Fondo will take place on Sunday, March 26, 2017 at the Atlas Development and The Stella Hotel grounds, street and pavilion area at 4100, Atlas Pear Drive, Bryan, TX 77807. General clean up after the cycle event would include plastic, paper and light trash items. Trash container will be on site for the crews use. Trash bags and gloves can be provided if necessary.

2. A&M Health Science Center parking lot at 8447 Bryan Road, Bryan, Texas 77807. This area would include general paper and light trash items. Trash bags and gloves can be provided if necessary.

****Note**** The allocation of a work crew to provide labor for your organization is subject to availability.



Brazos County Office of the Sheriff Request for Work Crew Assignment

The Brazos County Office of the Sheriff has reviewed the application for assignment of a work crew.

- ☒ The type of labor and task requested is appropriate for work crew assignment. It is hereby requested that this application be placed on the agenda for the Brazos County Commissioners Court consideration of approval.
- ☐ The type of labor and task requested is not appropriate for work crew assignment. It is hereby requested that this application not be placed on the agenda for the Brazos County Commissioners Court consideration of approval.

Signature

Title

JAIL ADMIN.

Date

3/7/17



Brazos County Commissioners Court Approval for Work Crew Assignment

The Brazos County Commissioners Court has received the recommendation from the Brazos County Office of the Sheriff and has determined that the above non-profit organization provides a public service to the county or to a political subdivision located in whole or in part in the county. This approval for work crew assignment is valid effective from the date approved below through December 31st of the calendar year.

Approved by Commissioners Court on:

3/14/17

County Judge

Date

3/14/17



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: District Attorney NUMBER:

DATE OF COURT MEETING: 3/14/2017

ITEM: Payment authorization to Price, Proctor & Associates, LLP in the amount of \$5,850.00 for record review & analysis for the District Attorney's Office; a payment authorization was not obtained in advance.

TO: Commissioners Court

FROM: Jarvis Parsons

DATE: 03/09/2017

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[Price_Proctor_Assoc03092017.doc](#)

Description

memo

Type

Cover Memo



BRAZOS COUNTY
Payment Authorization

Vendor #: 95408
Pay to: PRICE PROCTOR & ASSOCIATES LLP
Address: 11882 GREENVILLE AVE. STE 107
DALLAS, TX 75243

Division: 19000100
Today's Date: 3.8.17

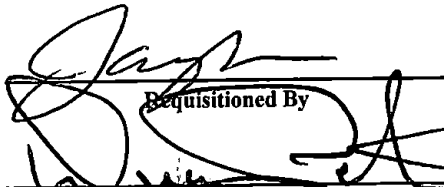

Attach **ALL** supporting data such as invoices, meal and hotel receipts, airline tickets, seminar brochure(s) or syllabus, brochure(s) or syllabus, registration forms, etc.

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
2.28.17	2950	RECORD REVIEW & ANALYSIS			5,850.00
		STATE V. TALAWRENCE TENNELL			
		15-0201675			

"I, the requisitioner, hereby certify that the item(s) and/or service(s) on this requisition have been or will be used exclusively for the benefit of Brazos County. They have been purchased in compliance with Section 262.021 - Section 262.034 of the Local Government Code. I further certify that I am aware of the criminal penalties resulting from the violation of these State laws."

**FREIGHT
TOTAL** \$ **5,850.00**

FUND	DIVISION	ACCOUNT	PROJECT#	AMOUNT
	19000100	61210000		\$ 5,850.00


Requisitioned By

Approved/County Judge

TOTAL \$ 5,850.00

Approved/County Auditor



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Request by the Tax Assessor-Collector to increase the change fund.
TO: Commissioners Court
DATE: 03/07/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ACTION REQUESTED OR
ALTERNATIVES: Request approval.

ATTACHMENTS:

File Name

[image0097.pdf](#)

Description

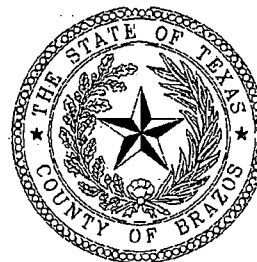
Letter

Type

Cover Memo

8

Kristeen Roe, CTA, PCC
Brazos County Tax Assessor/Collector
4151 County Park Ct.
Bryan, TX 77802
979-775-9930
979-775-9938 - Fax



March 7, 2017

Honorable Duane Peters
Brazos County Judge

RE: Tax Office Change Fund

Dear Judge Peters:


The Brazos County Tax Office is preparing to submit a request for an increase in the change fund used to accept payments for property tax, motor vehicle transactions and all other services provided by that office. As the tax office expands its' employee training, the need for secondary change boxes for each employee increases. The secondary boxes are normally \$50.00 boxes instead of \$100.00 change boxes.

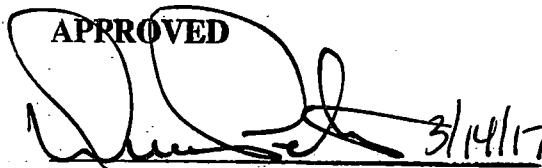
After provided change boxes for the employees, our fund of money for the main cash box is currently at approximately \$2,050.00. This is barely adequate for change purposes when the office is busy, which is generally every Friday and the first and last of every month. As it stands, we frequently have to make change out of the daily deposit before it is completed, and even then make extra runs to the bank for change. There are still 8 employees who may require a secondary box which will exacerbate the issue further.

Therefore, I plan to place a request on the Commissioners Court Agenda to increase the change fund from \$5,000.00 to \$7,000.00.

Please contact me with any questions you may have regarding this request. I hope to have it on the agenda for the March 14th meeting.

Respectfully,


Kristeen Roe, CTA, PCC
Tax Assessor/Collector
Brazos County

APPROVED

Duane Peters
County Judge
Date 3/14/17

CC: Hon. Steve Aldrich, Commissioner Pct. 1
Hon. Sammy Catalena, Commissioner Pct. 2
Hon. Nancy Berry, Commissioner Pct. 3
Hon. Irma Cauley, Commissioner Pct. 4



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Approval of the Humana Summary Plan Document for 2017.
TO: Commissioners Court
DATE: 03/09/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
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RX SUMMARY PLAN DESCRIPTION AUTHORIZATION

1. This Summary Plan Description ("SPD") authorization is made and entered into by Brazos County (the "Client") and Humana Insurance Company ("Humana"), effective January 1, 2017 with respect to the Brazos County Rx Only Plan (the "Plan").

The Client and Humana agree as follows:

- (a) Humana is authorized and granted the right to:
- (1) Process and make payment on claims submitted by participants in the Plan, on their behalf and on behalf of their covered dependents;
 - (2) Authorize services for participants and their covered dependents;
 - (3) Provide clinical reviews and clinical authorizations for participants and their covered dependents; and
 - (4) Respond to inquiries made by participants and their covered dependents and those authorized to do so on their behalf.

The above authorizations will be based on the benefits, provisions and programs described in the New Case Document ("NCD") and/or SPD, draft numbered 1 along with the accompanying non-discrimination notice and taglines document ("Notice"), during the period prior to Client approval and electronic delivery of a final SPD with Notice.

- (b) If benefits, provisions or programs change in future drafts or modifications of the Plan, Humana shall not be required to reprocess claims, re-do a clinical review or re-authorize services if properly processed under the agreed-upon description of the Plan as of the time that the claims were processed or reviews or authorizations were made.
- (c) Between the time successor drafts of the SPD are prepared and exchanged, any changes to the SPD or NCD must be in writing, state the effective date, and must be timely communicated to and accepted by Humana. Changes made in this fashion will be incorporated into the SPD and NCD. No changes may be made to the Notice.

The Client and Humana agree to the terms set forth in this Summary Plan Description Authorization upon signature below.

BRAZOS COUNTY

By: 

Date: 3/14/17

Accepted:

HUMANA INSURANCE COMPANY

By: _____

Tami Quiram
Segment Vice President and President, Large and Small Group



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Consider and approve a request from the Sheriff's Office to enter into an agreement with NG Studios, LLC.
TO: Commissioners Court
DATE: 03/09/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Letter to Commissioners Court National Geographic Explorer.docx	Letter to Commissioners Court	Cover Memo
Explorer NatGeo-BCOS Film Agt.pdf	Agreement Form	Backup Material
Spt Info for Letter to Commissioners Court National Geographic Explorer.docx	Supporting documentation	Backup Material

AGREEMENT

THIS AGREEMENT is made and entered into as of February 25, 2017, by and between Brazos County, located in Texas, (herein referred to as **"County"**) and NG Studios, LLC, a limited liability corporation with its principal place of business at 1145 17th Street, NW, Washington, DC 20036 (hereinafter referred to as **"Producer"**).

WITNESSETH

WHEREAS, the Brazos County Office of the Sheriff ("BCOS") wishes to encourage and accommodate the television industry and its activities within the County and elsewhere; and

WHEREAS, Producer wishes to film a television documentary detailing the activities, employees, equipment, and facilities of the BCOS;

NOW, THEREFORE, for and in consideration of the mutual promises and obligations set out hereafter, the County and Producer, agree as follows:

1. This Agreement shall be administered on behalf of the County by BCOS.
2. (a) The purpose of this Agreement is to permit Producer, its agents, servants, and employees to film with the BCOS in connection with the television series currently known as "Explorer" (the **"Program"**) which is intended for initial exhibition on the National Geographic Channel (the **"Network"**). It is understood that any and all of the rights and authorizations granted herein shall be subject to the coordination and written approval of the following named individuals or their designee: Kenny Elliott. Producer will be issued a Commercial Film Permit or whatever other applicable authorization is required for production by the County, or its designee, governing additional terms and conditions for the filming of this Program and in accordance with any relevant section of state and local laws, (the **"Permit"**). The Permit, any subsequent Permits and any modifications and/or amendments to the Permits, are incorporated by reference into this Agreement. If Producer wishes to use intellectual, real property, and/or personal property of the County and/or BCOS, *e.g.* seal, uniforms, badges, logos, other insignia of the BCOS and certain County or BCOS facilities in conjunction with the Production, this Agreement authorize, Producer to use the official flag, seal, shield, service mark, badge or other insignia of the County and/or BCOS or any facsimile thereof. The County acting by and through BCOS, grants permission to Producer and its successors, assignees, and licensees to use the name, seal, shield, service mark, badge, logo or other insignia of the BCOS and/or the County (individually, or collectively, the **"Service Mark"**) as such Service Mark is used on uniforms, vehicles and facilities, in connection with the production of the Program, subject to the terms and conditions of this Agreement.

(b) If Producer uses County personal property (*e.g.* uniforms, badges, vehicles, individually or collectively, the **"County Property"**) in connection with the production of the Program, Producer shall:

- (i) obtain all necessary approvals, insurance coverage, permits and licenses as may be required by state law, local or County ordinances, administrative directives, or policies;
- (ii) follow all County procedures, guidelines, and rules established for the use of County Property;
- (iii) pay any user or other fees required by the County for the use of any of County Property; and

(iv) Upon conclusion of the making of the Program, Producer shall cease using the County Property, and any facsimiles thereof, and return the County Property and any facsimiles to the County in good condition in the manner set out by the BCOS or its designee.

3. Regarding Facilities, County grants Producer, its agents, employees and other persons connected with the production of the Program the following rights with respect to the Facilities:

(a) Limited to the right to enter and remain upon the premises owned and controlled by the BCOS or County ("**Premises**") with personnel and equipment for the purpose of filming and recording the Program on said Premises and accompanied at all times by the individual(s) designated by BCOS. In the event the production schedule of the Program is changed because of weather or otherwise, if Producer so elects, Producer shall be able to photograph the Premises on another date or dates to be determined by agreement between BCOS and Producer.

(b) The right to make recordings of the Premises on film or tape (herein referred to as the "**Recordings**") including exterior and interior shots of any buildings or other improvements located on said Premises and events occurring therein.

(c) The irrevocable right to photograph any name connected with the Premises and to use the name in and in connection with the Recordings.

(d) The irrevocable right to use any fictional name in connection with the Premises in connection with the Recordings.

(e) The irrevocable right to use the Recordings (and any scenes included therein) taken by Producer worldwide in perpetuity in any manner and media (except with the restrictions reserved in paragraph 13).

4. The filming done by Producer shall be solely in the context of collection of material for the Program. Producer intends to (i) produce footage concerning the BCOS and personnel at work in particular with respect to the ongoing investigation of an unsolved murder and the use of new technology to create DNA profiles of potential suspects, and (ii) capture any and all footage of the BCOS and personnel to produce the Program. The BCOS hereby agrees and consents, and shall authorize the BCOS personnel's voices and likeness, the Recordings, Footage and elements of the Program (all of the foregoing, the "**Program Materials**") and the use of the Program Materials in whole or in part; provided, however, that Producer expressly acknowledges and agrees that any participation by BCOS personnel in the production will be strictly voluntary and must be approved by the BCOS, if applicable. No employee, agent or servant of Producer shall be permitted to ride in any BCOS equipment unless they have executed a written release to be provided by BCOS. Producer shall not be permitted to discuss, conduct ride-alongs, film or have access to information involving juveniles, victims of sexual assault or harassment, child abuse, domestic violence or other individuals whose identities and/or information (including medical information) are protected and/or made confidential by law (including the Health Insurance Portability and Accountability Act, "HIPAA") as related to any on-going or closed investigation or case. Additionally, when encountering members of the public when accompanying the BCOS out on police calls, Producer shall ensure that the production crew will show sensitivity to the individuals whose lives and circumstances are being filmed and will conduct themselves, and not perform in a way or film any activity, that may be unreasonably intrusive or offensive to a reasonable person.

5. The County extends to Producer the right to collect Program Materials for use in the Program. This includes the right to re-use the Program Materials in all media in connection with the

exhibition, advertising, and promotion of the Program in any manner whatsoever, and at any time, in any part of the world in perpetuity. Producer may assign any and all rights granted under this Agreement including, without limitation, to the Network. As between the County and Producer, the parties acknowledge and agree that any and all Program Materials shall be the sole and exclusive property of the Producer at all times. The County and BCOS hereby acknowledge and agree that Producer is the sole owner of the Program Materials and at no time, past, present or future, shall the County and BCOS have ownership of the Program Materials. The County expressly prohibits the use of any edited portions or any cuts or outtakes from the Program Materials in any "bloopers" type program or other media, now known or hereafter devised, on the internet or any other electric or computerized medium that may be purchased and/or viewed by members of the general public without the approval of the County and the BCOS. Subject to the conditions and authority of the County as reserved in paragraph 13 below, all other right to use or re-use of such Program Materials and/or edited portions thereof is expressly reserved by the County. Violation of these provisions by the Producer or any other media operation using the Program Materials will result in action by the County to seek damages by a court of competent jurisdiction.

6. Producer shall have access to BCOS employees, facilities and equipment beginning on March 15, 2017 and ending on March 18, 2017. To the extent Producer wishes to use BCOS equipment/cars, Producer will be responsible for paying rentals on BCOS squad cars and for other BCOS equipment. This term may be extended by mutual agreement in writing by those individuals designated in paragraph 2 of this Agreement.

7. (a) Producer agrees to conduct its activities while filming so as not to endanger any person or property. Producer acknowledges and agrees that in order to protect the integrity of the BCOS's work, maintain the safety of officers and the public (inclusive of Producer's personnel), Producer shall comply with all instructions and restrictions as directed by the BCOS for purposes of the foregoing, in the BCOS's sole discretion, at any and all filming locations. Any filming by Producer and the work of Producer's personnel shall not interfere in any manner with the execution and performance of the BCOS's and BCOS's personnel duties.

(b) Producer shall indemnify and hold the County and all of its agents, councilmembers, officers, directors, employees, and servants harmless and free from any and all liability, including claims, personal injury (including death), property damage, suits, damages, costs, losses, expenses and outside attorney's fees of any type whatsoever alleged to have arisen out of or to have resulted from any activities undertaken by Producer pursuant to this Agreement provided, however, that the foregoing indemnification shall not apply to any Claims arising out of or resulting from any malfeasance and/or gross negligence and/or other intentional tortious acts or omissions committed by the County and/or the BCOS and/or any of the County's and/or BCOS's respective agents, employees, officers, directors and servants.

(c) The County assumes no responsibility whatsoever for any damage to personal property of Producer and/or its employees, servants or agents.

(d) Producer acknowledges that the County assumes no responsibility for any defects or other conditions of any BCOS facility or equipment which may render same to be dangerous, whether known or unknown, and Producer agrees to assume the risk of any and all defects and other conditions of any BCOS facility or equipment which may render same to be dangerous, whether known or unknown.

8. As situations may arise during the course of a police investigation, it may be necessary for the County or the BCOS to temporarily require that the Producer stop all filming and any other operations immediately upon request. Additionally, if Producer violates any terms or conditions of the Permit, the County or its designee may refuse to issue a subsequent Permit.

9. The County shall, in its sole discretion, determine whether the filming or any condition caused by the filming unlawfully or unreasonably denies access to or disrupts the use of any BCOS facility or equipment. Should the County find the filming to be unreasonably disruptive or to unreasonably deny access to any BCOS facility or equipment, Producer shall correct the condition or the County may cause this Agreement to be immediately revoked and remove Producer from the facilities.

10. Producer acknowledges that it will not allow members of the print, television or radio media to have access to audio or video recordings of the production without the prior written approval of the County.

11. Producer shall secure permission from each individual and private property owner being filmed before exhibiting any identifiable image of that individual or private property owner in connection with the Program.

12. Producer hereby acknowledges that neither the County, BCOS, nor its officer or employees, has given or attempted to give Producer permission to enter onto private property. Consistent with the holdings of *Wilson v. Layne*, 141 F.3d 111 and *Hanlon v. Berger*, 129 F.3d 505, third person riding observations will not be allowed to enter any public or private property that excludes the general public or when the owner of the premises indicates that they cannot enter.

13. BCOS acknowledges that the Producer has absolute editorial control of the Program, however, notwithstanding the foregoing, Producer confirms that:

- a) The Program Materials are intended to give a balanced and fair portrayal of the County and the BCOS, and the Program Materials are not intended to portray the County, the BCOS, the County, or its officers, employees and personnel in a negative light;
- b) Prior to the airing of the Program, Producer shall provide the designee of the BCOS (the "**Representative**") with one (1) DVD copy of the near final version of the Program Materials (the "**DVD**"). Producer shall allow the Representative five (5) business days from receipt of the DVD to review and to notify Producer of factual inaccuracies contained in the Program Materials so that Producer can correct any such inaccuracies and depict the investigation accurately; and
- c) Producer hereby acknowledges and agrees that the finished Program Materials will not contain any confidential, non-public investigatory, procedural and/or operational information of the County and the BCOS which would not be available to the general public which could impair the integrity of an investigation and the Representative shall notify Producer in writing (including email) of any such issues so that the Producer can correct them.

In the event that Producer has not received any comments from the Representative within five (5) business days of Producer providing the DVD, the absence of a response shall be deemed approval.

In the event that the Producer does not amend the Program Materials, the County may immediately withdraw its consent in writing hereunder for Producer to use the Service Mark, facility, or any other County and BCOS participation with respect to production.

Additionally, if the Producer exhibits, airs, broadcasts or makes any type of public showing of Program before the County has had an opportunity to review the Program materials, the County reserves the right to take any and all legal action available to it under Texas law, including

injunctive relief, to prevent the exhibition, presentment, airing, broadcasting or public showing of the Program. For purposes of this paragraph, "business days" means Monday through Friday, excluding Saturday, Sunday, and official County holidays.

The County agrees that it will act reasonably and in good faith in reviewing the Program Materials, and any amendments thereto, and will not unreasonably withhold its approval of the Program Materials or amendments.

14. Producer shall inform the County in advance as to when, to the best of their knowledge, the first broadcast of the Program featuring the County and BCOS will be shown in the United States of America.

15. The BCOS or its designee shall have sole discretion to determine those BCOS employees whom Producer may film and with whom Producer may travel during the course of their filing or activities.

16. Producer shall obtain and present to the County a certificate of insurance, if required, and attached hereto and incorporated for all purposes of this Agreement as Exhibit A. No filming or access to BCOS personnel and equipment will be allowed until Producer obtains the required insurance.

17. This Agreement is made subject to all applicable provisions of federal, state and local laws, including Brazos County laws and ordinances.

18. Violation of the terms and conditions of a Permit may be grounds for the immediate suspension or termination of this Agreement. Either party to this Agreement shall have the right to immediately terminate this Agreement by providing fifteen (15) days written notice to the other party.

19. This Agreement shall be governed by the laws and court decisions of the State of Texas. The parties agree that venue for any dispute related to this Agreement or any actions or lawsuits that arise out of actions taken by Producer, its agents and employees, in the filming of the Program that involves the County, its agents, councilmembers, officers, directors. Employees, and servants, shall lie in Brazos County, Texas.


20. The parties expressly agree that the relationship between them under this Agreement is that of two principals dealing with each other as independent entities subject to the terms and conditions of this Agreement. At no time, past, present or future, shall the relationship of the parties be deemed, nor is it intended, to constitute an agency, partnership, joint venture, or collaboration for any reason whatsoever. Neither party shall have the right, power or authority at any time to set on behalf of, bind or represent the other party.

21. This Agreement sets forth the entire agreement of the Parties. Any modification of this Agreement shall be in writing, signed by proper officials of both Parties, and attached hereto.

IN WITNESS WHEREOF, the Parties have caused this agreement to be properly executed as of the date first above written.

Brazos County Office of the Sheriff Office

NG Studios, LLC


Christopher Kirk
County Sheriff

03/14/2017
Date


Title: VP of Sales & Marketing



County of Brazos, Texas


Duane Peters
County Judge

3/14/17
Date



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Road and Bridge NUMBER: CC 2017 - Utility Permit - Wickson Creek SUD - Shirley Road - 3,425' southeast of FM 1179

DATE OF COURT MEETING: 3/14/2017

ITEM: Consider and take action on the Wickson Creek Special Utility District utility permit to construct a road bore for a 1-inch water line crossing under Shirley Road 3,425 feet southeast of FM 1179. Crossing will be encased and be a minimum of 36 inches under the bottom of the ditch. Line will provide service to customer at 7430 Shirley Road. Site is located in Precinct 2.

TO: Commissioners Court

FROM: Darrell Kolwes

DATE: 03/07/2017

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[Utility Permit - Wickson Creek SUD - Shirley Road - 3 425 southeast of FM 1179.pdf](#)

Description

Utility Permit - Wickson Creek SUD - Shirley Road - 3,425' southeast of FM 1179

Type

Backup Material

11

**BRAZOS COUNTY
COMMISSIONERS' COURT
ACTION FORM**


DEPARTMENT: Road & Bridge

MEETING DATE: March 14, 2017

SUBJECT: Utility Permit – Wickson Creek Special Utility District

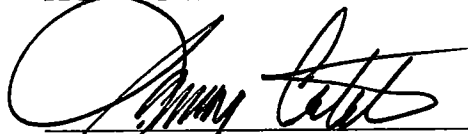
Consider and take action on the Wickson Creek Special Utility District utility permit to construct a road bore for a 1-inch water line crossing under Shirley Road 3,425 feet southeast of FM 1179. Crossing will be encased and be a minimum of 36 inches under the bottom of the ditch. Line will provide service to customer at 7430 Shirley Road. Site is located in Precinct 2.

SUBMITTED BY:



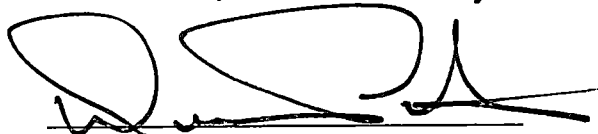
Darrell W. Kolwes
Right of Way Agent

ACKNOWLEDGED BY:



Sammy Catalena
Commissioner Precinct 2

This request is ☒ APPROVED / ☐ DENIED by Commissioners' Court



Duane Peters, County Judge

DATE: 3/14/17

APPLICATION FOR WATER UTILITY PERMIT
DESIGNATING PLACEMENT OF UTILITY IN COUNTY RIGHT OF WAY

TO: THE COUNTY ENGINEER OF BRAZOS COUNTY, TEXAS

Pursuant to the Texas Utility Code, Section 181.024, comes now WICKSON CREEK SPECIAL UTILITY
DISTRICT [company name], hereinafter referred to as "Company" a TEXAS UTILITY
[state] Corporation, with authority to transact business in Texas, acting by and through its duly authorized representative, and hereby petitions the County Engineer for the right to lay, construct, maintain, repair and/or operate a gas facility under, over, across and/or along certain County Roads as shown on drawings and diagrams attached hereto and said location described as follows:

Facility to Cross Road

Road Name & Block Number	Length of Crossing	TYPE OF CONSTRUCTION (CHECK ONE)			
		Bored	Jacked	Driven	Cased
SHIRLEY ROAD	60'	X			X

Facility to Parallel County Road Within Right-Of-Way

Road Name and Block Number	From	To	Depth	Distance

CONSTRUCTION TYPE

1" Diameter Wall Thickness

1 1/2" Encasement Pipe

Material Specification PVC

Maximum Operation Pressure 80 PSI

The location and description of the proposed installation and appurtenances must be fully shown on the attached detailed drawings.

The Company shall commence actual construction/work in good faith within 60 days from the date of said permit and shall complete said construction /work within 1 working days. (**COMPANY MUST FILL IN**). If such construction is not begun by the 60th day, Company will be required to apply for a new permit.

Company declares that prior to filing this application, it has ascertained the location of all existing utilities, both aerial and underground, and the filing of this application is prima facie evidence that the proposed installation will not conflict with any existing utility.

A copy of this permit shall be kept at the job site any time work is being performed.

It is expressly stipulated that this Permit is a license for permissive use only and that the placing of facilities upon public property pursuant to this permit shall not operate to create or vest any property right in said holder.

It is understood and agreed that the rights and privileges herein set out are granted only to the extent of the County's right, title and interest in the land to be entered upon and used by the holder and the holder will at all times assume risk of and indemnify, defend and save harmless Brazos County from and against any and all loss, damages, cost or

expense arising in any manner on account of the exercise or attempted exercise by said holder of the aforesaid rights and privileges.

Any deviation from these specifications must be approved by Brazos County Engineer's Office or its designated representative.

Approval of County Engineer's Office may take as long as two weeks after complete application is received.

Applicant agrees to comply with all rules of the County Commissioners and the County Engineer in construction of said installation attached hereto as **BRAZOS COUNTY DESIGN STANDARDS AND SAFETY PRECAUTION REQUIREMENTS FOR WORK CONDUCTED IN BRAZOS COUNTY RIGHTS OF WAY** and incorporated herein for reference.

In the event Company fails to obtain a permit prior to the installation or does not install utilities in compliance with installation requirements set forth herein (i.e. depth, location, etc), Company assumes all financial responsibility for damages and/or destruction of lines, cables, etc. based upon its failure to comply with Brazos County requirements.

Applicant agrees that if Brazos County demonstrates a violation of the terms of this policy, Applicant stipulates that requisites for injunctive relief exist and that Brazos County is entitled to relief enjoining any conduct by applicant which is contrary to the policies.

This permit is a revocable permit. Brazos County reserves the right to revoke this permit at any time, in the sole discretion of Brazos County, for interests of public health, safety or welfare, or for failure to repair any damages upon demand, or for any other reason deemed sufficient by Brazos County.

In the event Company fails to comply with any or all of the requirements as set forth herein, the County may take such action as it deems appropriate to compel compliance. The County Engineer further retains the right to revoke this Permit by verbal notification to the Applicant/Company.

Failure to obtain this permit and/or notify the County Engineer's Office within 24 hours of beginning construction shall constitute grounds for job shutdown.

By signing below, I certify that I am authorized to represent the Company listed below, and that the Company agrees to the conditions/provisions included in this permit.

~~WICKSON CREEK SPECIAL UTILITY DISTRICT~~
Company Name

~~KENT WATSON~~

By:

Signature

~~GENERAL MANAGER~~
Title

~~P.O. BOX 4756~~
Address

~~BRYAN, TX 77805~~
City State Zip
~~(979) 589-3030~~

Phone Number

~~WATSON@WICKSONCREEK.COM~~
Email:

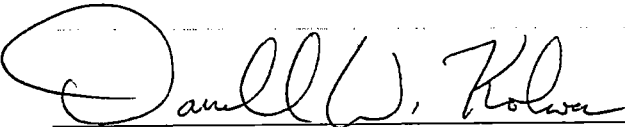
WATER UTILITY APPROVAL

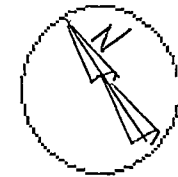
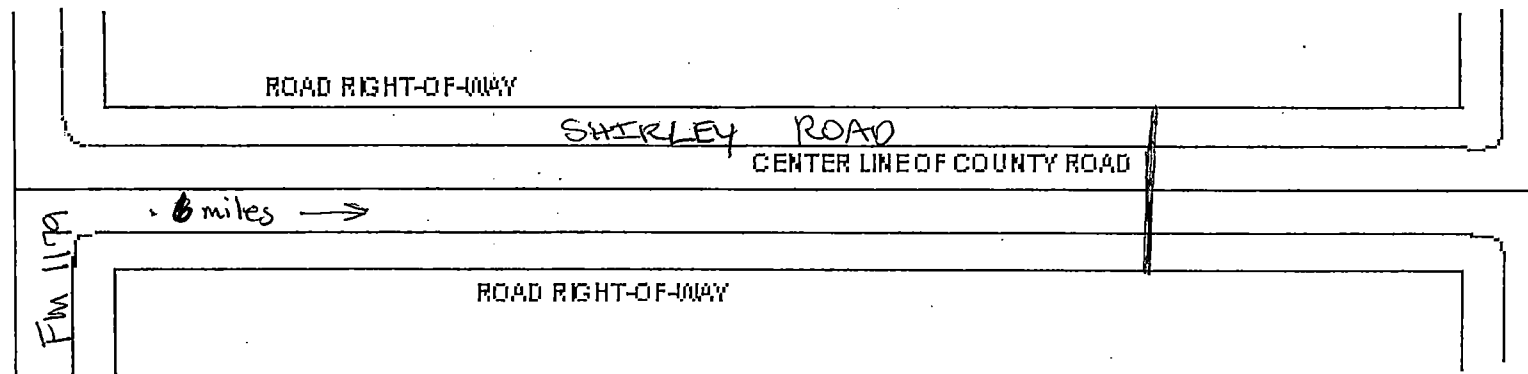
Brazos County offers no objection to the proposed location of the utility in the County right of way as shown by accompanying drawings and notice dated 2-21-17 except as noted below:

(Month/Day/Year)

EXCEPTIONS:

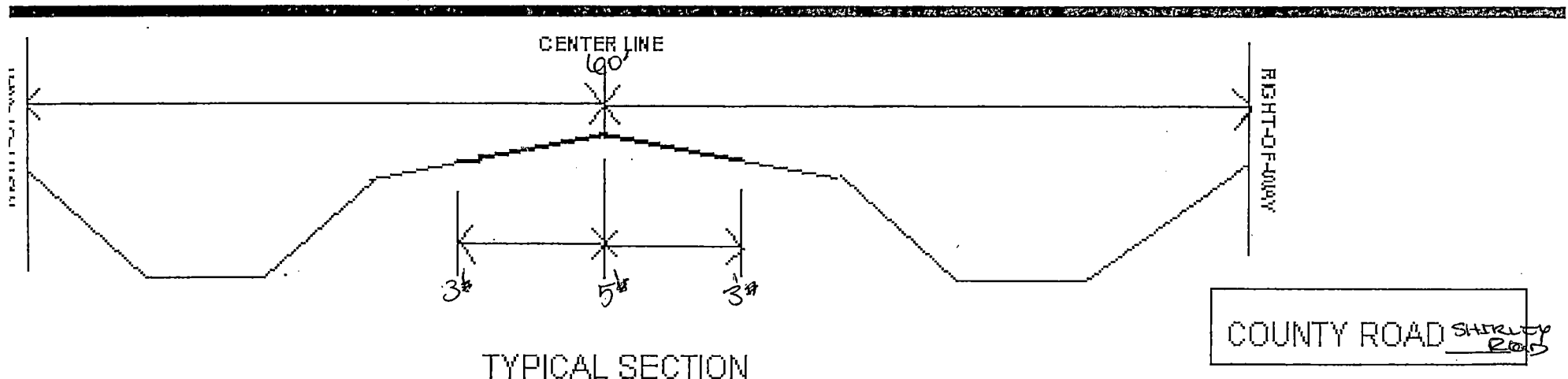
None


for Brazos County Engineer



SHOW NORTH ARROW

PLAN VIEW



1. IN CROSSING ROAD OR GOING ALONG RIGHT-OF-WAY, SHOW DEPTH & LOCATION OF CONSTRUCTION IN TYPE SECTION & PLAN
2. IN PLAN VIEW SHOW DISTANCE FROM YOUR CONSTRUCTION TO NEAREST INTERSECTION
3. IF ABOVE PLAN VIEW AND/OR TYPE SECTION IS NOT APPLICABLE, THEN SHOW APPLICABLE PLAN AND/ OR SECTION



DRAWING FOR: 7430 SHIRLEY ROAD
CUSTOMER: JAMES BOUSE
DRAWING FOR PROPOSED 60' ROAD BORE
USING 1 ½" ENCASEMENT PIPEE
WITH 1" WATERLINE ENCLOSED
DRAWING BY: KATHY STOVER NTS 2/21/17

**BRAZOS COUNTY ROADWAY SAFETY AND ROAD
PRESERVATION STANDARDS FOR WORK CONDUCTED IN
BRAZOS COUNTY RIGHTS OF WAY**

A. General Requirements

1. Adequate drainage shall be maintained in ditches at all times.
2. Permittee will use best management practices ("BMP") (EPA and TCEQ both provide lists of examples of BMPs) to minimize erosion and sedimentation resulting from the proposed installation.
3. The permittee shall take precautions to avoid damage to property. All County Right of Way and property shall be restored to its original condition, as far as practical, in the opinion of the County Engineer or appointed representative.
4. The construction and maintenance of such utility shall not interfere with the property or rights of a prior occupant.
5. Permittee shall not interfere with other utilities located in the right of way. In the event damages occur, permittee will be liable to the County or other utilities running through the right of way.
6. County Engineer shall determine whether or not permittee's plans shall inconvenience the public. If it is determined that inconvenience to the public exists, then the County Engineer will decide whether such project will be allowed or if an alternative exists so as not to inconvenience the public.

B. Safety Requirements

1. Proper traffic control measures must be put in place prior to beginning work and remain in place during the duration of the job. All traffic control measures must follow the Texas Manual of Uniform Traffic Control Devices (TMUTCD). See Traffic Control Requirements below.
2. During construction, all safety regulations of the Texas Department of Transportation shall be observed.
3. Permittee must take such precautions and measures, including placing and displaying safety devices, as may be necessary, in order to safely conduct the public through the project area. Company shall provide flagmen, signs, signals or devices necessary to provide complete safety to the public.
4. Adequate provisions must be made to cause minimum inconveniences to traffic and adjacent property owners.
5. No cable, conduit and/or pole line shall be laid, constructed, maintained and/or repaired so as to constitute a danger or hazard of any kind to persons or vehicles using such road. Any poles placed in the Right of Way for future installation shall be placed at the back of the Right of Way. Exceptions may be approved by the County Engineer.

C. Traffic Control Plan

1. A traffic control plan, pursuant to the TMUTCD or Engineered Traffic Control Plan must be provided for the following:
 - a. Any construction (i.e. pit, excavation, hole) left open overnight, requires specific nighttime traffic control measures pursuant to the TMUTCD;

- b. If construction is within ten (10) feet of the roadway; or
 - c. Any work performed in the road right-of-way;
2. Plan must be attached to the permit and kept at the job site any time work is being performed.
 3. Plan must set forth the time of completion for the job.

D. Design Standards

1. All overhead installations shall conform to clearance standards of the Texas Department of Transportation and the pole be placed in the designated area for power specified as set forth in the *Texas Utilities Code, Section 181.045*.
2. All pole installation (including lighting) shall be placed at the backside of the Right of Way to ensure safety to the public. Any pole placed in violation of this requirement will be required to be moved to the appropriate location at the company's expense. Exceptions may be approved by the County Engineer.
3. All underground installations shall (these are minimum depths – utility may place deeper):
 - a. be placed at a minimum depth of forty-eight (48) inches below the top of the pavement;
 - b. be at least thirty-six (36) inches below ditch flow line when installation is within the area measured from top of bank to top of bank;
 - c. be at least forty-eight (48) inches below ditch flow line if low pressure gas or petroleum lines. For high pressure gas and petroleum lines, see High Pressure Pipelines requirements listed below;
 - d. not be closer than ten (10) feet from the edge of pavement. Exceptions may apply in rights of way of less than 60 feet.
4. Water Lines: All water lines must be a minimum 36-inches below the ditch flow line and cased. Waterlines shall be cased if crossing under the roadway.
5. Utilities in all new developments that have 60 feet or greater of right of way shall be installed within designated locations based upon the type of utility. The locations shall be as follows: (measured from back of right-of-way).
 - Power – 0 to 2 feet, nominally 1'
 - Phone – 2 to 4 feet, nominally 3'
 - Gas – 4 to 6 feet, nominally 5'
 - Cable – 6 to 8 feet, nominally 7'
6. Utilities with less than 60 feet right-of-way in all new developments shall install the utility in a similar manner as referenced in No. 3 above; however, the County Engineer or its designated representative will provide final approval of each utility location.
7. The length of any trench to be opened in advance of the pipe, conduit or ducts may not be longer than 400' if left open over night or unattended.
8. Crossings under a county road shall:
 - a. be bored or jacked. ABSOLUTELY NO OPEN CUTS WITHIN COUNTY ROAD PAVEMENT;
 - b. be pressure grouted for the full length of the crossing *if* the annular space between pipe and casing and soil exceeds one (1) inch. Brazos County must be given 24 hours notice of pressure grouting operations and have the opportunity to have an inspector on site to observe pressure grouting operations;

c. TxDOT Standard Specification Item 476 shall be followed for all boring, jacking, tunneling and joints.

9. Bore Pits:

- a. no pits shall remain open longer than 2 days;
- b. all pits shall have proper traffic control measures in place. See Traffic Control Plan listed above.
- c. pits shall NOT be located within ten (10) feet from the edge of pavement without prior approval from the County Engineer or his representative;
- d. when pits are to remain open for more than 8 hours, due diligence will be used in protecting the spoil pile to prevent drainage problems;
- e. based upon soil conditions, the County Engineer or his representative may require shoring to protect pavement integrity;
- f. based upon soil conditions, the County Engineer or his representative may require pits be placed further from the edge of road.

10. Any installation within ten (10) feet of edge of pavement shall meet the following:

- a. location must be approved by the County Engineer or his representative
- b. backfilled with cement stabilized material.
- c. based upon soil conditions, the County Engineer or his representative may require shoring to protect pavement integrity.
- d. all excess water and mud shall be removed from the trench prior to backfilling. Any backfill placed during a rainy period or at other times where excess water cannot be prevented from entering the trench will be considered TEMPORARY and shall be replaced with PERMANENT cement stabilized material as soon as weather permits;
- e. all disturbed base and pavement materials shall be removed and restored to the satisfaction of the County Engineer or his representatives.
- f. no side or lateral tamping to fill voids under the base and pavement materials is allowed.

11. Company must be careful to not jeopardize the slope or integrity of the shoulder of the road. In the event Company damages the slope, shoulder or any other portion of the right-of-way, Company will be responsible for repairing the damage and replacing the right-of-way to the condition it was prior to commencing construction.

12. Operation of construction and/or maintenance equipment on the traveled surface of any improved County road will not be permitted, except in an instance whereby the laying, construction, maintenance and/or repair of cables, conduits and/or pole lines cannot be accomplished by any other method and in this event all such equipment shall be of the rubber tire variety. Appropriate traffic control shall be provided meeting TMUTCD requirements.

13. In the event said construction and/or maintenance and/or repair requires Company to remove, cut or jeopardize any section of the road (asphalt, cement, road base, etc.), Company will be required to provide a performance bond or letter of credit securing necessary repairs. Said bond amount will be determined by the County Engineer.

14. The applicant shall submit a letter of "No Objection" from the Army Corps of Engineers for all designated wetlands and environmentally sensitive lands.

E. Emergency work

1. In the event Company is required to perform emergency services, that requires excavation in a County Right of Way, and unable to notify the County Engineer prior to conducting emergency repairs, Company

shall notify County Engineer within 24 hours of beginning construction/repairs. This will allow the County Engineer's Office an opportunity to inspect the site to ensure the integrity of the County Right of Way and traffic safety controls used.

F. Repairs to existing facilities

1. Maintenance and/or repair to existing cables, conduits, and/or pole lines which require disturbance of the soil, shall not be performed until plans describing such maintenance and/or repair have been approved by the County Engineer or its designated representative and a permit has been obtained.

G. Relocation of utilities

1. When and if the County Engineer determines that it is necessary for the construction, repair, improvement, alteration or relocation of all or any portion of said road, any or all poles, wires, pipes, cables or other facilities and appurtenances authorized hereunder, shall be removed from said road, or reset or relocated thereon, as required by the County Engineer within a reasonable time as determined by the County Engineer and Utility Company, and at the expense of the Utility Company.

H. High Pressure Pipelines

1. All utility Permits for high pressure pipelines (generally 60 PSI or greater), whether pertaining to controlled access or non-controlled access installations, should contain the following additional information in the description of the permit.
 - diameter
 - wall thickness
 - material specification
 - minimum yield strength
 - maximum operation pressure of the pipeline
2. With the exception of the maximum operation pressure of the pipeline, this information is to be supplied for both the carrier pipe and the casing.
3. Assurance must also be given that the installation material and design meet the minimum Federal Safety Standards for Liquid and Gas Pipe Lines. Assurance must be provided on company letterhead and signed by an authorized representative of the company.

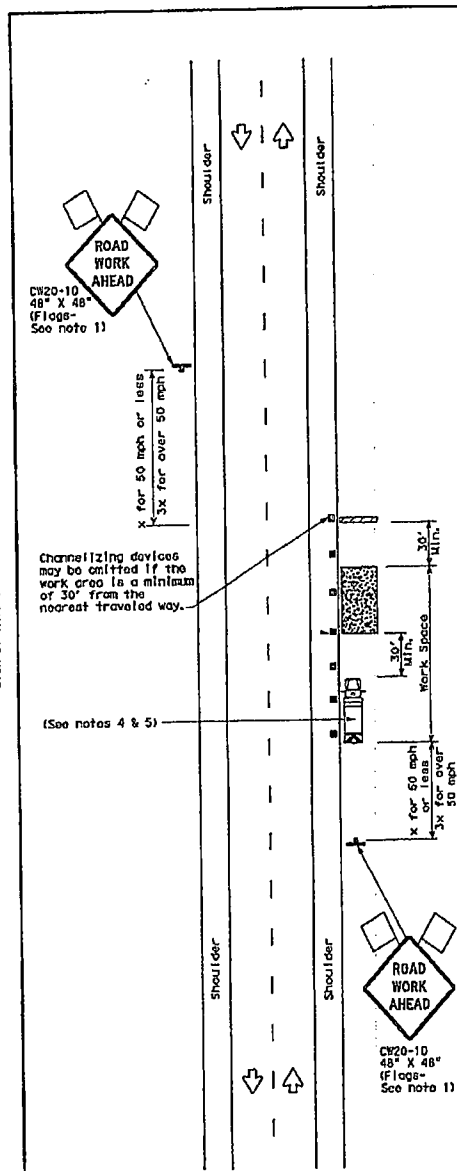
4. Petroleum Pipelines:

<u>Type of Pipeline</u>	<u>Depth</u> <u>(below deepest ditch grade)</u>	<u>Special Requirements</u>
Encased Pipe	Less than 10'	Must be covered with concrete pad at least 36" deep
Encased Pipe	Greater than 10'	No concrete pad required
Non-Cased Pipe	Less than 10'	Must be covered with concrete pad at least 48" deep
Non-Cased Pipe	Greater than 10'	No concrete pad required

Concrete pad shall be minimum of 3" thick and width shall be pipe diameter plus 18" minimum.

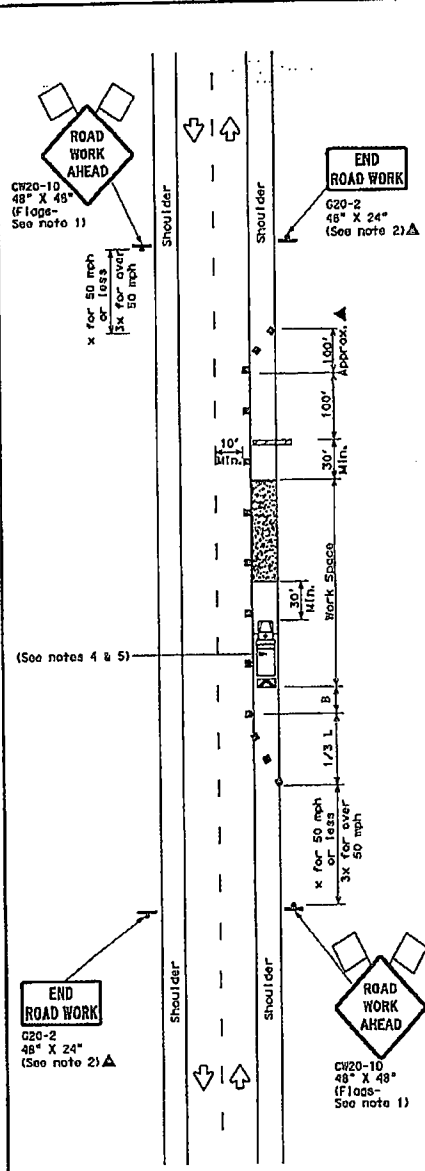
5. Under no circumstances will a pipeline be installed parallel to a County Road within the Right-of-Way. Transmission lines have been determined to be petroleum pipelines (which includes natural gas lines) and shall not be parallel to a County Road.
6. Natural Gas Distribution is a line that serves the final customer.

DISCLAIMER: The use of this standard is governed by the Texas Department of Transportation. The user assumes no responsibility for the consequences of any use of this standard other than that intended. The user assumes no responsibility for the consequences of any use of this standard other than that intended.



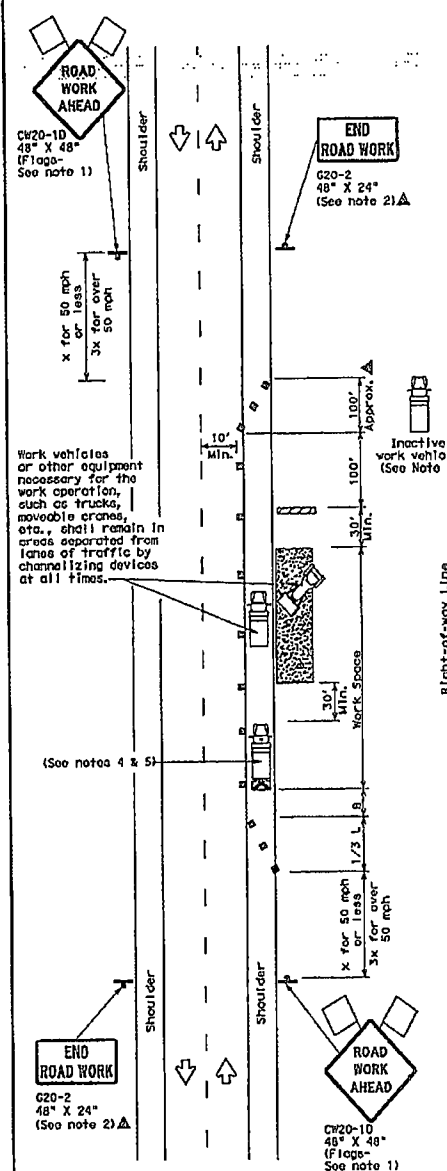
TCP (2-1a)

WORK SPACE NEAR SHOULDER
Conventional Roads



TCP (2-1b)

WORK SPACE ON SHOULDER
Conventional Roads



TCP (2-1c)

WORK VEHICLES ON SHOULDER
Conventional Roads

LEGEND			
	Type 3 Barricade		Channelizing Devices
	Heavy Work Vehicle		Truck Mounted Attenuator (TMA)
	Trailer Mounted Flashing Arrow Board		Portable Changeable Message Sign (PCMS)
	Sign		Traffic Flow
	Flag		Flagger

Posted Speed X	Formula	Minimum Desirable Taper Lengths ft	Suggested Maximum Spacing of Channelizing Devices ft	Minimum Sign Spacing ft	Suggested Longitudinal Buffer Space ft
30	L = WS / 60	150'	165'	180'	30'
35		205'	225'	245'	35'
40		265'	295'	320'	40'
45	L = WS	450'	495'	540'	45'
50		500'	550'	600'	50'
55		550'	605'	660'	55'
60		600'	660'	720'	60'
65		650'	715'	780'	65'
70		700'	770'	840'	70'
75		750'	825'	900'	75'

* Conventional Roads Only
* Taper lengths have been rounded off.
L = Length of Taper (FT) W = Width of Offsets (FT) S = Posted Speed (MPH)

TYPICAL USAGE				
MOBILE	SHORT DURATION	SHORT TERM STATIONARY	INTERMEDIATE TERM STATIONARY	LONG TERM STATIONARY

- GENERAL NOTES**
- Flags attached to signs where shown, are REQUIRED.
 - All traffic control devices illustrated are REQUIRED, except those denoted with the triangle symbol may be omitted when stated in the plans, or for routine maintenance work, when approved by the Engineer.
 - Stockpiled material should be placed a minimum of 50 feet from nearest traveled way.
 - Shadow Vehicle with TMA and high intensity rotating, flashing, oscillating or strobe lights. A Shadow Vehicle with a TMA should be used anytime it can be positioned 30 to 100 feet in advance of the area of crew exposure without adversely affecting the performance or quality of the work. If workers are no longer present but road work conditions require the traffic control to remain in place, Type 3 Barricades or other channelizing devices may be substituted for the Shadow Vehicle and TMA.
 - Additional Shadow Vehicles with TMAs may be positioned off the paved surface, next to those shown in order to protect a wider work space.
 - See TCP (5-1) for shoulder work on divided highways, expressways and freeways.
 - Inactive work vehicles or other equipment should be parked near the right-of-way line and not parked on the paved shoulder.
 - CW21-5 "SHOULDER WORK" signs may be used in place of CW21-10 "ROAD WORK AHEAD" signs for shoulder work on conventional roadways.

For construction or maintenance contract work, specific project requirements for shadow vehicles can be found in the project GENERAL NOTES for Item 502, Barricades, Signs and Traffic Handling.

Texas Department of Transportation
Traffic Operations Division

TRAFFIC CONTROL PLAN CONVENTIONAL ROAD SHOULDER WORK

TCP (2-1)-12

(C) TxDOT December 1985	REV 12/87	REV 12/87	REV 12/87	REV 12/87
2-94	2-12			
8-95				
1-97				
4-99				
101				



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Approval of the January 2017 Treasurer's Report.
TO: Commissioners Court
DATE: 03/07/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ACTION REQUESTED OR
ALTERNATIVES: Approval

ATTACHMENTS:

File Name

[DOC062.PDF](#)

[DOC055.PDF](#)

Description

Treasurer's Report January 2017

Approval Letter for Treasurer's Report

Type

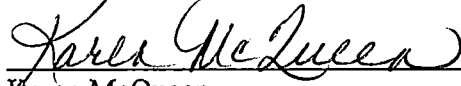
Backup Material

Backup Material


The State of Texas, County of **BRAZOS**

We, the undersigned, as County Commissioners within and for Brazos County, and the Honorable Duane Peters, County Judge of Brazos County, constituting the entire Commissioners' Court of Brazos County, during a regular meeting of said Court have examined the foregoing report and have caused an order to be entered upon the Minutes of the Commissioners' Court of Brazos County approving said Report as presented and submitted as true and correct by Laura Taylor Davis, Treasurer of Brazos County, as provided for in the Revised Statutes of the State of Texas. (*Texas Local Government Code, 114.026*)

Witness my hand this 14th day of March A.D. 2017


 Karen McQueen
 County Clerk, County of BRAZOS, State of Texas


Examined and approved in open Commissioners' Court this 14th day of
March 2017.


 Duane Peters, County Judge


 Steve Aldrich, Commissioner Precinct #1


 Sammy Catalena, Commissioner Precinct #2


 Nancy Berry, Commissioner Precinct #3


 Irma Cauley, Commissioner Precinct #4

Treasurer's Report for the **MONTH JANUARY 2017**

JANUARY 2017 TREASURER'S REPORT

	CASH BALANCE 12/31/2016	INCOMING	INVESTED TEXPOOL INTEREST - Jan	SUB-TOTAL	DISBURSED	CASH BALANCE 1/31/2017	INVESTED	CK.ACCT.BAL. 1/31/2017
0100 - GENERAL FUND	56,580,704.36	19,445,018.43	1,080.28	76,026,803.07	8,035,228.49	67,991,574.58	2,363,282.68	65,628,291.90
0200 - COUNTY HEALTH ENDOWMENT FUND	522,921.71	95.92	-	523,017.63	-	523,017.63	-	523,017.63
1100 - HOTEL OCCUPANCY TAX	3,564,344.90	177,373.11	-	3,741,718.01	51,067.67	3,690,650.34	-	3,690,650.34
1200 - STATE LATERAL ROAD	30,151.84	5.53	-	30,157.37	-	30,157.37	-	30,157.37
1300 - UNCLAIMED FUNDS	216,478.64	61.08	-	216,539.72	-	216,539.72	-	216,539.72
1500 - LAW LIBRARY	109,577.09	3,511.10	-	113,088.19	14,607.06	98,481.13	-	98,481.13
1600 - LOCAL PROVIDER PARTICIPATION	3,889,073.39	6,538,063.19	-	10,427,136.58	-	10,427,136.58	-	10,427,136.58
1700 - ALTERNATIVE DISPUTE RESOLUTION	2,945.00	3,180.00	-	6,125.00	2,945.00	3,180.00	-	3,180.00
1800 - LEOSE FUND	38,444.03	-	-	38,444.03	677.00	37,767.03	-	37,767.03
1900 - COUNTY RECORDS MANAGEMENT	408,708.59	30,458.97	-	439,167.56	16,070.62	423,096.94	-	423,096.94
2000 - COUNTY CLERK MGMT.FUND	577,323.73	335.89	-	577,659.62	14,359.43	563,300.19	-	563,300.19
2001 - COUNTY CLERK ARCHIVAL FUND	1,029,461.26	26,168.83	-	1,055,630.09	-	1,055,630.09	-	1,055,630.09
2200 - COURTHOUSE SECURITY FUND	258,741.70	6,269.16	-	265,010.86	31,894.80	233,116.06	-	233,116.06
2201 - JUSTICE COURT SECURITY FUND	62,248.79	1,483.16	-	63,731.95	-	63,731.95	-	63,731.95
2300 - DISTRICT CLERK MANAGEMENT FUND	181,030.39	1,063.21	-	182,093.60	62.95	182,030.65	-	182,030.65
2301 - DISTRICT CLERK ARCHIVAL FUND	72,270.43	1,333.26	-	73,603.69	-	73,603.69	-	73,603.69
2400 - JUSTICE @ PEACE - TECHNOLOGY FUND	140,008.02	3,939.72	-	143,947.74	707.36	143,240.38	-	143,240.38
2401 - CO. & DIST. COURT TECHNOLOGY FUND	55,997.15	10.27	-	56,007.42	-	56,007.42	-	56,007.42
2500 - SPECIAL FORFEITURE FUND	33,402.65	5,021.57	-	38,424.22	-	38,424.22	-	38,424.22
2600 - D/A HOT CHECK COLLECT FEES	2,728.89	0.50	-	2,729.39	-	2,729.39	-	2,729.39
2700 - BAIL BOND BOARD FEES	90,255.03	16.55	-	90,271.58	-	90,271.58	-	90,271.58
2800 - VOTER REGISTRATION	18,823.79	4,128.82	-	22,952.61	349.00	22,603.61	-	22,603.61
2900 - VIT INTEREST FUND	197,666.45	250.16	-	197,916.61	-	197,916.61	-	197,916.61
3000 - COUNTY GRANTS	135,532.36	272,386.87	-	407,919.23	264,596.76	143,322.47	-	143,322.47
3400 - D/A CRIME FUND	139,847.14	542.65	-	140,389.79	4,597.87	135,791.92	-	135,791.92
3500- PRIMARY ELECTION SERVICES	18,131.04	3.33	-	18,134.37	-	18,134.37	-	18,134.37
3901 - BC HOUSING FINANCE CORP	63,519.23	4,400.88	-	67,920.11	6,987.68	60,932.43	-	60,932.43
4315 - 2015 CERTIFICATES OF OBLIGATION	5,564,597.49	1,020.68	-	5,565,618.17	390,430.40	5,175,187.77	-	5,175,187.77
4500- GEN.PERMANENT IMPV.	20,889,943.63	160,790.50	-	21,050,734.13	378,923.41	20,671,810.72	-	20,671,810.72
5000 - HEALTH & LIFE INSURANCE	5,111,433.98	1,532,415.17	-	6,643,849.15	1,759,127.28	4,884,721.87	-	4,884,721.87
6000 - PAYROLL	932,680.48	2,532,595.61	-	3,465,276.09	2,529,953.99	935,322.10	-	935,322.10
9100 - HEALTH DEPARTMENT	1,564,284.24	416,722.87	-	1,981,007.11	250,241.66	1,730,765.45	-	1,730,765.45
9700 - COMMUNITY SUPERVISION	1,159,379.61	197,230.08	-	1,356,609.69	277,122.05	1,079,487.64	-	1,079,487.64
TTL.OF ACCTS.IN POOL	103,662,657.03	31,365,897.07	1,080.28	135,029,634.38	14,029,950.48	120,999,683.90	2,363,282.68	118,636,401.22
4100 - GEN.OBLIG.DEBT SVC.	10,631,384.91	2,268,133.21	-	12,899,518.12	-	12,899,518.12	-	12,899,518.12
TOTAL	114,294,041.94	33,634,030.28	1,080.28	147,929,152.50	14,029,950.48	133,899,202.02	2,363,282.68	131,535,919.34

This report is submitted as true and correct to Commissioners Court by Laura Taylor Davis, Brazos County Treasurer, on 3/14/17.



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 3/14/2017

ITEM:

- a. Hawkeye Resources, Inc. - Overpayment \$16.63
- b. Richard P. Branson - Overpayment \$20.71
- c. American Momentum Bank - Payment in Error \$11,778.32

TO: Commissioners Court

DATE: 03/07/2017

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[DOC009.pdf](#)

Description

Tax Refund Applications

Type

Cover Memo

APPLICATION FOR TAX REFUND

Collecting Office Name Brazos County Tax Office 4151 County Park Court Bryan Texas 77802		Phone Number 979-775-9930		Collecting tax for: (taxing units) Brazos County, City of Bryan, City of College Station Bryan ISD, College Station ISD, F1, F2, F3, F4, City of Kurten	
To apply for a tax refund, the taxpayer must complete the following:					
Step 1:					
Owner's name	EAGLE ROYALTY COMPANY				
and address	PO BOX 270992				
	HOUSTON, TX 77277-0992				
Step 2:					
Describe the property	Legal KURTEN WOODBINE UNIT TR 149 99021002-149 VESS OIL COPRPO/				
	KURTEN (WOODBINE) .0029740000 R				
	Address				
	Acct.#	8835782			
Step 3:					
Give the tax payment information	<u>Name of Taxing unit</u>	<u>Tax Year</u>	<u>Date of</u>	<u>Amount</u>	<u>Refund amt</u>
		<u>of refund</u>	<u>Payment</u>	<u>Paid</u>	<u>Requested</u>
	Zrefund	2016	2/15/2017	\$35.61	\$16.63
	Taxpayer's reason for refund: OP-Overpayment				
	Refund to HAWKEYE RESOURCES INC				
	PO BOX 270992 HOUSTON, TX 77277				
Step 4:					
Sign Form and Return	"I hereby apply for the refund of the above-described taxes and certify that the information I have given on this form is true and correct."				
	sign here > <i>Jim Bucknell - President</i>			date > <i>2/27/17</i>	
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.				
Step 5:					
Tax refund determination	This tax refund is <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved				
	Authorized officer <i>[Signature]</i>				
	sign here >			date > <i>3/14/17</i>	
	Authorized officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code				
	sign here >			date >	

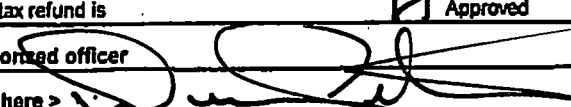
APPLICATION FOR TAX REFUND

Collecting Office Name Brazos County Tax Office 4151 County Park Court Bryan Texas 77802		Collecting tax for: (taxing units) Brazos County, City of Bryan, City of College Station Bryan ISD, College Station ISD, F1, F2, F3, F4, City of Kurten
Phone Number 979-775-9930		

To apply for a tax refund, the taxpayer must complete the following:

Step 1:	RICHARD P BRANSON				
Owner's name and address	1020 WHITE WING				
	SCHERTZ TX 78154-2/817				
Step 2:					
Describe the property	Legal:	UNIVERSITY PARK PH 2 BLOCK H LOT 2 REPLAT			
	Address	1001 SUMMER COURT CIR A-D			
	Acct. #	45609 or Tax Receipt #			
Step 3: Give the tax payment information	Name of Taxing Unit	Tax Year	Date of Payment	Amount Paid	Refund amt Requested
	Zrefund	2015	6/21/2016	\$2,926.58	\$20.71
	Taxpayer's reason for refund: OP-Overpayment				
	Refund to: RICHARD BRANSON 1020 WHITE WING SCHERTZ TX 78154-2817				
Step 4: Sign the form Return	I hereby apply for the refund of the above-described taxes and certify that the information I have given on this form is true and correct.				
	sign here <i>[Signature]</i>				date 2-21-17
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.				
Step 5: Tax refund determination	This tax refund is <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved				
	Authorized officer <i>[Signature]</i>				
	sign here <i>[Signature]</i>				date 3/14/17
	Authorized officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code				
	sign here				date

APPLICATION FOR TAX REFUND

Collecting Office Name Brazos County Tax Office 4151 County Park Court Bryan Texas 77802		Phone Number 979-775-9930		Collecting tax for: (taxing units) Brazos County, City of Bryan, City of College Station Bryan ISD, College Station ISD, F1, F2, F3, F4, City of Kurten	
To apply for a tax refund, the taxpayer must complete the following:					
Step 1:	LAKERIDGE LIVING LP				
Owner's name and address	2219 SOUTHCREST DR				
	ARLINGTON TX 76013		5511		
Step 2:					
Describe the property	Legal	LAKERIDGE BLOCK 1 LOT 1RA			
	Address	1198 JONES-BUTLER RD			
	Acct.#	354993			
Step 3:					
Give the tax payment information	<u>Name of Taxing unit</u>	<u>Tax Year</u>	<u>Date of</u>	<u>Amount</u>	<u>Refund amt</u>
		<u>of refund</u>	<u>Payment</u>	<u>Paid</u>	<u>Requested</u>
	Zrefund	2016	12/15/2016	\$11,778.32	\$11,778.32
Taxpayer's reason for refund: Payment in Error					
Refund to: AMERICAN MOMENTUM BANK 500 S WASHINGTON BLVD 3RD FLOOR					
SARASOTA FL 34236					
Step 4:	"I hereby apply for the refund of the above-described taxes and certify that				
Sign the form and return	the information I have given on this form is true and correct."				
	sign here > (SEE ATTACHED)				
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.				
Step 5:	This tax refund is <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved				
Tax refund determination	Authorized officer 				
	sign here >				date > 3/14/17
	Authorized officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code				
	sign here >				date >



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Budget Office NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Budget Amendments FY 16/17 24.1 - 24.4
TO: Commissioners Court
FROM: Irene Jett
DATE: 03/09/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00
SOURCE OF FUNDS: Individual budget amendments specifies sources.
ACTION REQUESTED OR ALTERNATIVES: Request approval.

ATTACHMENTS:

File Name

[24 Coversheet.pdf](#)

[24.1.pdf](#)

[24.2.pdf](#)

[24.3.pdf](#)

[24.4.pdf](#)

Description

24 Coversheet

24.1 Juvenile

24.2 Jail

24.3 Facilities Services

24.4 Jail

Type

Cover Memo

Backup Material

Backup Material

Backup Material

Backup Material

BRAZOS COUNTY, TEXAS**BUDGET AMENDMENT(S) FOR THE 2016-2017 BUDGET YEAR****NO. 16/17 24.1 – 24.4**

On this the 14th day of March 2017 at a regular meeting of the Commissioners' Court, the following members were present:

- A. Duane Peters, County Judge, Presiding
- B. Steve Aldrich, Commissioner, Precinct 1
- C. Sammy Catalena, Commissioner, Precinct 2
- D. Nancy Berry, Commissioner, Precinct 3
- E. Irma Cauley, Commissioner, Precinct 4
- F. Karen McQueen, County Clerk

The following proceedings were held:

THAT WHEREAS, on 14th day of March 2017 the Court heard and approved a budget amendment for the 2016-2017 budget year for Brazos County, Texas; and

WHEREAS, expenditure is necessary due to the necessity to meet unusual and unforeseen conditions which could not be reasonably included in the original budget adopted 6 September 2016, the following amendment(s) to the original budget are hereby authorized, as described on the attached page(s).

ADOPTED AND APPROVED this the 14th day of March 2017.

THE COMMISSIONERS COURT OF BRAZOS COUNTY, TEXAS.

By: _____

Duane Peters, County Judge

Original: County Clerk's Office and
Attached to the original budget

**BRAZOS COUNTY, TEXAS
BUDGET AMENDMENTS
No. 16/17 - 24.1
3/14/2017**

FUND	DEPARTMENT	DIVISION	CATEGORY DESCRIPTION		Increase	Decrease
0100	Juvenile Services		Departmental Support			2,000.00
0100	Juvenile Services		Professional Services		2,000.00	
Juvenile Services						

Reallocation of funds to the appropriate accounts to cover the increase cost of medical bills for the youth in placement.

Date: nnm
3/8/2017


Date _____

[illegible]

**BRAZOS COUNTY, TEXAS
BUDGET AMENDMENTS
No. 16/17 - 24.2
3/14/2017**

3/14/2017						
FUND	DEPARTMENT	DIVISION	CATEGORY DESCRIPTION		Increase	Decrease
0100	Commissioners Court	Non-Departmental	Minor Acquisitions			1,450.84
0100	Sheriff	Jail Administration	Minor Acquisitions		1,450.84	
Commissioners Court and SO Admin-Jail						
Reallocation of funds to the appropriate accounts to purchase a vinyl cutter for the Jail.						

Date: nm
3/8/2017

Department Approval		Date
		3/14/17
County Judge Approval		Date

[illegible]

3/14/2017

Commissioners Court and Facilities Services				
Reallocation of funds to the appropriate accounts to purchase an upgrade on the security control computers housed at the Jail.				

Department Approval _____ Date _____

County Judge Approval _____ Date 3/14/17

[illegible]

**BRAZOS COUNTY, TEXAS
BUDGET AMENDMENTS
No. 16/17 - 24.4
3/14/2017**

3/14/2017					
FUND	DEPARTMENT	DIVISION	CATEGORY DESCRIPTION		Increase Decrease
0100	Sheriff	Jail Administration	Departmental Support		750.00
0100	Sheriff	Jail Administration	Minor Acquisitions		750.00
Sheriff Administration - Jail					

Reallocation of funds to the appropriate accounts to purchase a vinyl cutter for the Jail.

Date: 3/9/2017

Department Approval	Date
---------------------	------

County Judge Approval _____ Date _____

[illegible]



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Human Resources NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Personnel Action Forms
TO: Commissioners Court
DATE: 03/09/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[PAF_03-14-17.doc](#)

Description

Cover Sheet

Type

Cover Memo

15

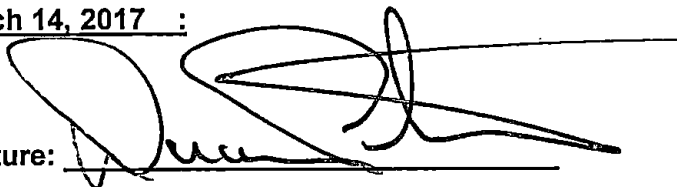
**PERSONNEL
CHANGE OF STATUS REQUESTS**

Commissioner Court Date: March 14, 2017
Department Submitting Information: Human Resources
Purpose of Submissions: Consider and Take Action on Change Requests

Department Submitting Request(s)	Employee Request Applies To	Action Requested
Brazos Center	Nelson, Drae	Separation
Juvenile Services – Detention	Aguilar, Manuel	Separation
Sheriff's Office – Admin.	Contreras, Ignacio	Employment
	Lindley, Doug	Change of Status
	McGee, Claborne	Change of Status
	Moynihan, Christopher S.	Change of Status
	Poe, Ryan	Employment
	Rueda, Daniel C.	Employment
Sheriff's Office – CSISD School Security	Yarter, Jacob	Change of Status
Sheriff's Office – Courthouse Security	Brown, Christopher M.	Change of Status
Tax Office	Fajardo, Carmen J.	Employment
	Hines, Angela N.	Change of Status
	Washington, Michelle N.	Separation

Approved in Commissioners' Court: March 14, 2017 :

County Judge's or Commissioner's Signature:
(This Copy to be attached to minutes)





BRAZOS COUNTY
BRYAN, TEXAS

CLAIMS

COMMISSIONERS COURT MEETING: **March 14, 2017**

CLAIMS TO BE PAID BY BRAZOS COUNTY:

CLAIM # **7153572**

Thru

CLAIM # **7153830**

The Court voted unanimously to approve these Claims as submitted.

Duane Peters
County Judge

Karen McQueen
County Clerk

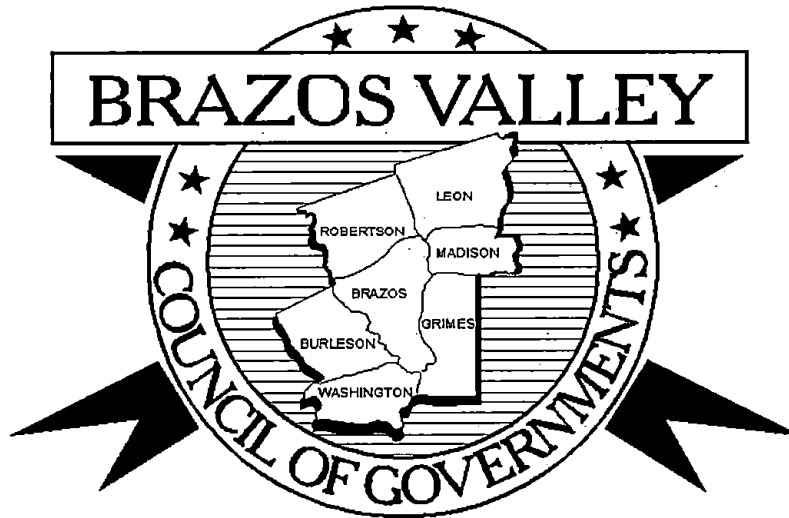


**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 3/14/2017
ITEM: Acknowledgement of Brazos Valley Council of Governments Independent Auditor's Report and Financial Statements for year ending September 30, 2016.
TO: Commissioners Court
DATE: 03/10/2017
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
2016-09-30 Comprehensive Annual Financial Report.pdf	Report	Cover Memo



BRYAN, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2016**

ACKNOWLEDGED



Duane Peters
County Judge

Date

COMPREHENSIVE ANNUAL FINANCIAL REPORT

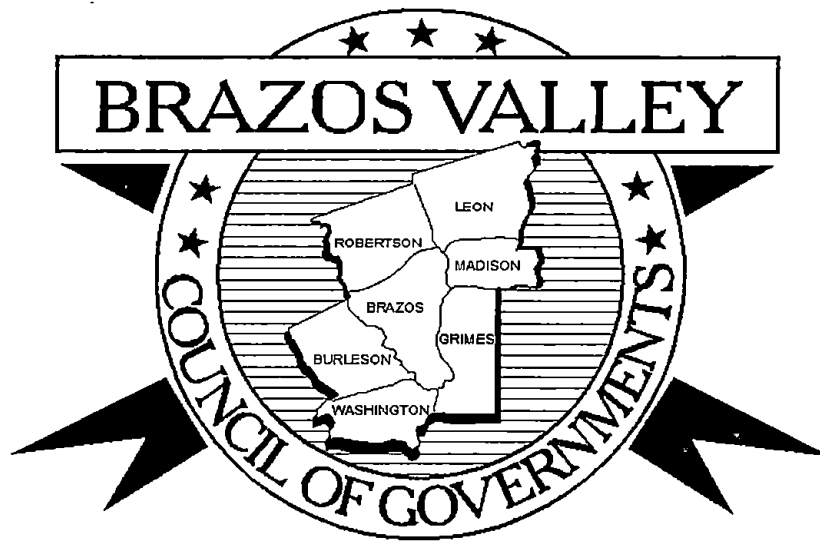
of the

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
Bryan, Texas

For the Year Ended
September 30, 2016

Prepared by

William Wasson
Director of Finance



BRAZOS VALLEY COUNCIL OF GOVERNMENTS

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BRAZOS VALLEY COUNCIL OF GOVERNMENTS

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BRAZOS VALLEY COUNCIL OF GOVERNMENTS

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BRAZOS VALLEY COUNCIL OF GOVERNMENTS

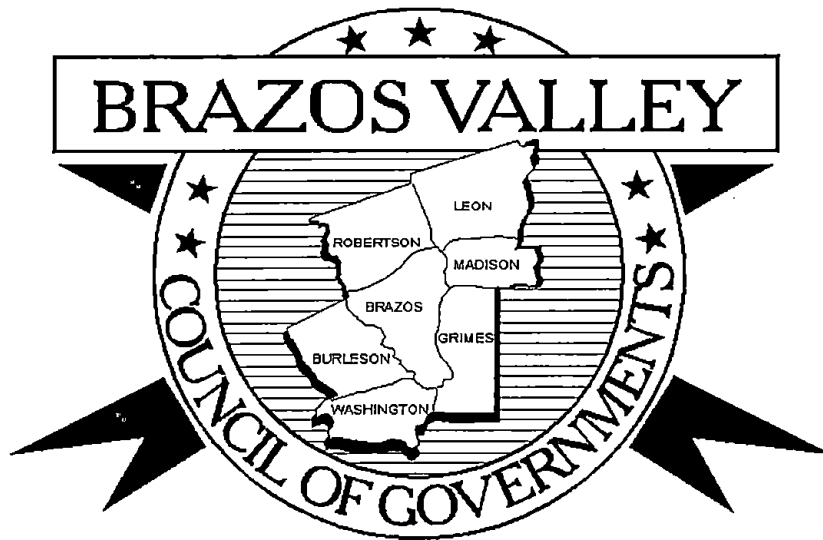
TABLE OF CONTENTS (Continued) SEPTEMBER 30, 2016

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INTRODUCTORY SECTION





BRAZOS VALLEY COUNCIL OF GOVERNMENTS

P.O. DRAWER 4128 • BRYAN, TEXAS 77805-4128

March 8, 2017

Board of Directors
Brazos Valley Council of Governments

The comprehensive annual financial report for the Brazos Valley Council of Governments (BVCOG) for the fiscal year ended September 30, 2016, is submitted herewith. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with BVCOG's management. We believe the data presented is accurate in all material respects and properly reflects the financial position and the results of operations of the Council through the measurement of financial activity of its various funds. All disclosures have been made to enable the reader to acquire an understanding of the financial affairs of BVCOG. These financial statements are presented annually in compliance with Office of Management's and Budget's (OMB) *Circulars as codified in 2CFR (the "Super Circular")* including OMB A-133: the Single Audit Act of 1984 as amended; Uniform Grant Management Standards issued by the Governor's Office; and the Council's By-laws.

REPORT FORMAT

BVCOG's financial statements have been audited by Pattillo Brown & Hill, L.L.P., a firm of certified public accountants licensed to practice in the State of Texas. The goal of the independent audit was to provide reasonable assurance that the financial statements of BVCOG for the fiscal year ended September 30, 2016, are free of material misstatement. The independent auditor concluded, based upon the audit that BVCOG's financial statements for the fiscal year ended September 30, 2016, fairly present in all material respects the financial position of BVCOG and the results of activities of BVCOG in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of BVCOG was part of a broader, federally and state mandated "Single Audit" designed to meet the special needs of federal and state granting agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the Single Audit Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. BVCOG's MD&A can be found immediately following the report of the independent auditors.

OFFICES AT 3991 EAST 29TH STREET
Email: info@bvcog.org

ADMINISTRATION PHONE 979/595-2800
FAX 979/595-2810

PROFILE OF THE GOVERNMENT

The Brazos Valley Council of Governments was originally established as the federally recognized Brazos Valley Economic Development District in 1966. The Brazos Valley Economic Development District officially reorganized as the Brazos Valley Development Council in 1967 as the result of state legislation, which created 24 statewide regional planning organizations comprised of a voluntary association of local governments. The regions' boundaries were based upon a number of characteristics including geographic features, economic market areas, labor markets, commuting patterns and even media coverage areas.

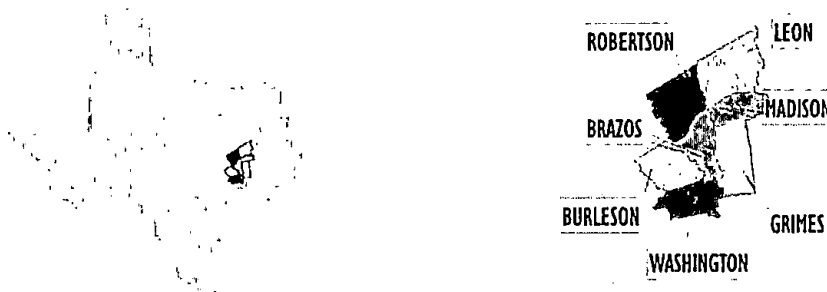
These regional planning organizations, defined by the Texas Legislature as "councils of governments", are charged with addressing regional issues and opportunities and are reviewed biennially by the Governor of Texas. In 1997, the council's Board of Directors voted to change the organization's name to the Brazos Valley Council of Governments in order to emphasize the cooperative spirit of the local governments and to reflect the legislative terminology.

Brazos Valley Council of Governments, (BVCOG), serves the seven-county Brazos Valley region that consists of Brazos, Burleson, Grimes, Leon, Madison, Robertson and Washington Counties, as well as twenty-seven incorporated cities and several unincorporated communities. BVCOG provides, in consultation with and through the cooperation of the local elected officials, housing, health, workforce and senior services programs throughout the Brazos Valley. In addition, the Council administers the regional 9-1-1 plan, community and economic development programs, criminal justice planning and grants, solid waste planning and grants, an area-wide communication program, and a County Indigent Health Care program.

BVCOG's goal is to create and enhance partnerships between local governments, private businesses and service organizations in an effort to collaboratively plan for and maintain the highest quality of life in the Brazos Valley region.

BVCOG is governed by the Board of Directors. This group meets on the second Wednesday of every month. This 32-member Board of Directors is structured as follows: five representatives each from Brazos, Grimes, Robertson, and Washington Counties and four representatives each from Burleson, Leon, and Madison Counties. The term of office for members of the Board of Directors is three years. Local elected officials constitute 66-2/3 percent, and the remaining 33-1/3 percent are citizen representatives. The Board of Directors is responsible for establishing overall policy and objectives of the Council, determining criteria for membership, amending bylaws, and approving members for the Board of Directors.

Below are the counties represented by Brazos Valley Council of Governments:



RELOCATION TO THE CENTER FOR REGIONAL SERVICES

In January 2004, the BVCOG moved into the newly renovated Center for Regional Services. This 53,858 square foot facility brought together into one location, all of the Programs and Services offered to the Region. Clients can receive assistance from several programs in a single visit. Centrally located in Bryan/College Station, on a major bus route, and with ample parking, the Center provides accessibility to our clients and to the community who use our meeting room facilities.

FACTORS AFFECTING FINANCIAL CONDITIONS

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Brazos Valley Council of Governments operates.

LOCAL ECONOMY

Brazos Valley Council of Governments serves approximately 335,000 citizens and covers an area of 5,100 square miles. The largest employment industries in the Brazos Valley are trade, transportation, utilities, state and local government, leisure and hospitality, education and health services, and manufacturing with an average unemployment rate of 4.3%.

LONG-TERM FINANCIAL PLANNING

Accounting Systems and Budgetary Control: In developing and evaluating BVCOG's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable assurance that assets are safeguarded against loss and that reliable financial records are maintained. We believe that adequate precautions have been taken to safeguard assets and provide reasonable assurance of proper recording of financial transactions within the Council.

As a recipient of federal and state assistance, BVCOG also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by management, federal and state agencies and independent auditors.

The Board of Directors approves a plan for revenues and expenditures in all funds. An annual financial plan is adopted for the special revenue funds in September for the next fiscal year. Financial plans for the special revenue funds are made on a project (grant) basis, often spanning more than one year. Appropriations for all projects in the special revenue funds lapse at the end of a contract period, which may not coincide with the fiscal year end of BVCOG.

BVCOG recognizes that the financial plan must be flexible enough to adjust for revenues that do not materialize and capitalize on unforeseen opportunities as they occur. Financial plans for the special revenue funds are established in accordance with the grant awards received.

The financial plan for the general fund is prepared on the modified accrual basis of accounting, except that expenditures also include amounts for depreciation on general capital assets acquired with general fund resources and for changes in the liability for accrued vacation leave. The financial plan for the special revenue funds is prepared on the same basis as the plan for the general fund.

As stated in the Management's Discussion and Analysis, the financial plan for BVCOG is not considered a legally adopted budget. Therefore, comparative budget and actual results are not presented.

Relevant financial policies: BVCOG has several financial policies and procedures that keep the financial records in compliance with and free from material misstatement. These include the *OMB Circulars as codified in CFR 200 (including Circular A-87)* and the *Uniform Grants Management Standards (UGMS)*.

The Investment Policy ensures that BVCOG's funds are properly managed for minimization of credit and market risks. BVCOG's monies are adequately protected through a combination of banking collateral maintenance and FDIC coverage.

The Risk Management Policy limits BVCOG's exposure to various risks of loss related to torts; theft damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Capitalization Policy ensures that the major assets are properly recorded and controlled.

The Fraud Policy facilitates the development of controls that will aid in the detection and prevention of fraud.

The Cost Policy Statement along with the related Appendix A (Basis of Accounting and Cost Allocation) identifies the various elements of cost within BVCOG and the procedures for cost allocation and cost accounting.

The General Financial Manual establishes a set of policies and procedures to ensure that adequate controls exist over the safeguarding of assets against waste, loss and misuse and procedures for reporting relevant information to management; the BVCOG Board of Directors and the federal, state and local granting agencies.

AWARDS AND ACKNOWLEDGEMENTS


The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Brazos Valley Council of Governments for its comprehensive annual financial report for the fiscal year ended September 30, 2015. This was the 14th consecutive year that BVCOG has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting the comprehensive annual financial report for the fiscal year ended September 30, 2016 to the GFOA to determine eligibility for another certificate.

This financial report could not have been accomplished without the dedication and efficiency of BVCOG's Financial, Administrative, and Program Management Staff. Special acknowledgement should also be given to BVCOG's independent auditors, Pattillo, Brown and Hill, L.L.P, whose expertise greatly assisted in the completion of this report. Finally, we would like to thank the members of the Board of Directors for their interest and support in planning and conducting BVCOG's financial operations in a responsible and progressive manner.

Respectfully submitted,



Tom Wilkinson
Executive Director



William Wasson
Director of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Brazos Valley Council
Of Governments**

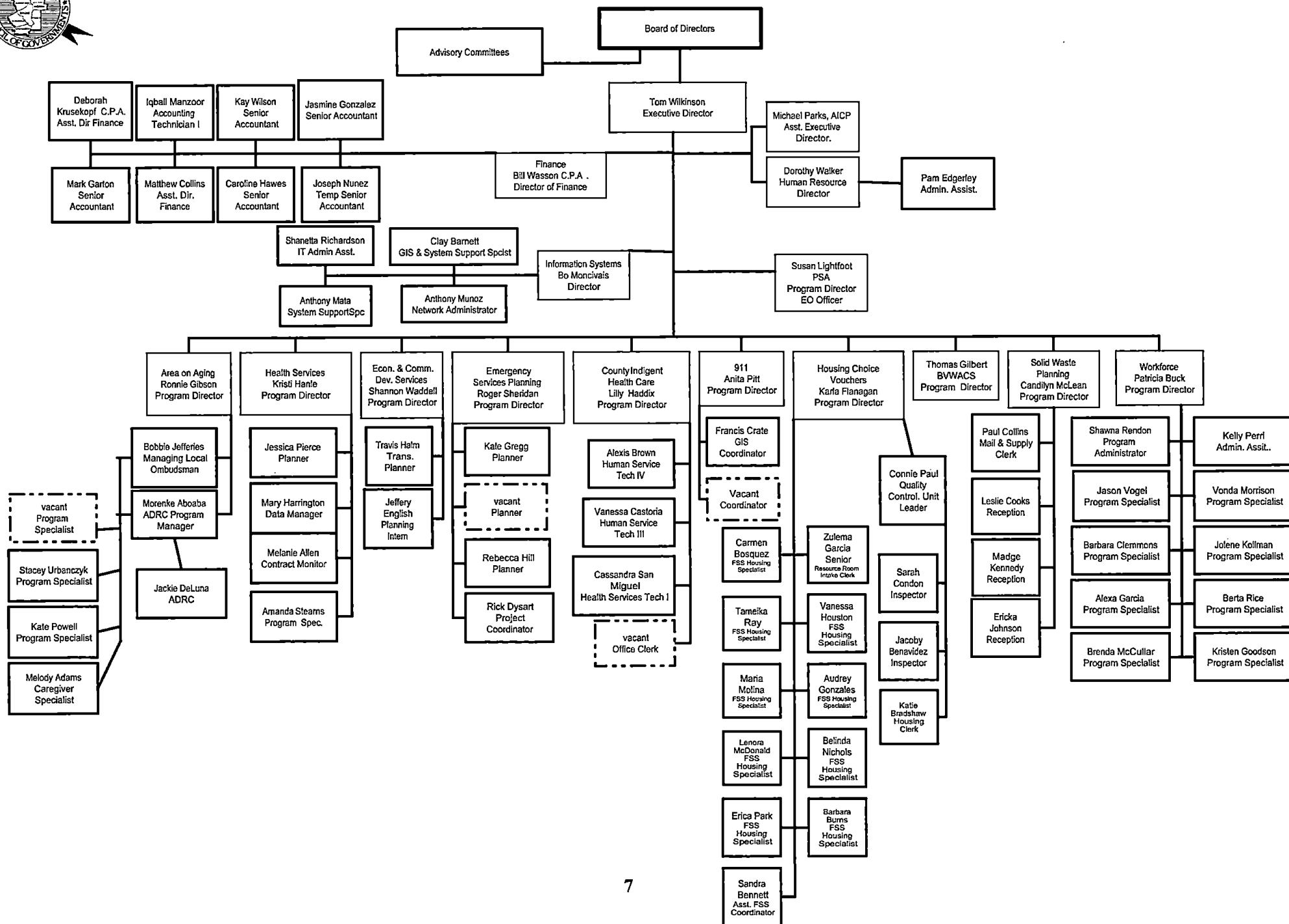
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

Executive Director/CEO



Center for Regional Services
Brazos Valley Council of Governments



BRAZOS VALLEY COUNCIL OF GOVERNMENTS

PRINCIPAL OFFICIALS

Officers for the Board of Directors

September 2016

Honorable Ben Leman, Chairman
Grimes County Judge

Honorable Mike Sutherland, Immediate Past Chairman
Burlleson County Judge

Honorable Clarence McDaniel 1st Vice Chairman
Madison County Judge

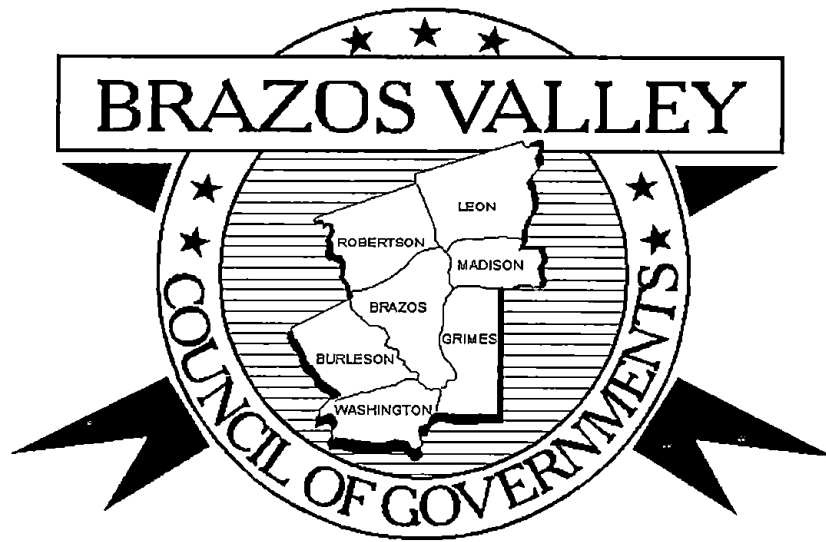
Honorable Charles Ellison, 2nd Vice Chair
Robertson County Judge

Honorable Milton Tate Jr., Secretary
Mayor, City of Brenham

Administrative Staff

Executive Director	Mr. Tom Wilkinson
Assistant Executive Director	Mr. Michael Parks, AICP
Director of Finance	Mr. William Wasson, CPA
Director of Human Resources	Ms. Dorothy Walker
Manager of Purchasing Solutions Alliance	Ms. Susan Lightfoot
Manager of Workforce Development Board Staff	Ms. Patricia Buck
Manager of Area Agency on Aging	Mr. Ronnie Gipson
Manager of Criminal Justice Planning	Mr. Roger Sheridan
Manager of Solid Waste Planning	Ms. Candilyn McLean
Manager of Regional Planning	Mr. Shannon Waddell
Manager of Section 8 Housing	Ms. Karla Flanagan
Manager of County Indigent Health Care	Ms. Lilly Moncivais
Manager of 9-1-1 Program	Ms. Anita Pitt
Manager of Health Services	Ms. Kristi Hanle
Manager of Systems Administration	Mr. Bo Moncivais
Manager of Wide Area Communications	Mr. Thomas Gilbert

FINANCIAL SECTION





PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Brazos Valley Council of Governments
Bryan, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brazos Valley Council of Governments (the "Council") as of September 30, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity'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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brazos Valley Council of Governments, as of September 30, 2016, and the respective changes in financial position 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, schedule of changes in net pension liability and related ratios, the schedule of employer contributions 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 Council's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, supplemental schedules, and statistical section are presented for purposes for additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state award is presented for purposes of additional analysis as required by U.S. Office of Management and Budget *Uniform Guidance*, and *Uniform Grant Management Standards*, issued by the Governor's Office of Budget and Planning, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the supplemental schedules, and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and related 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, the supplemental schedules, and the schedule of expenditures of federal and state awards fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

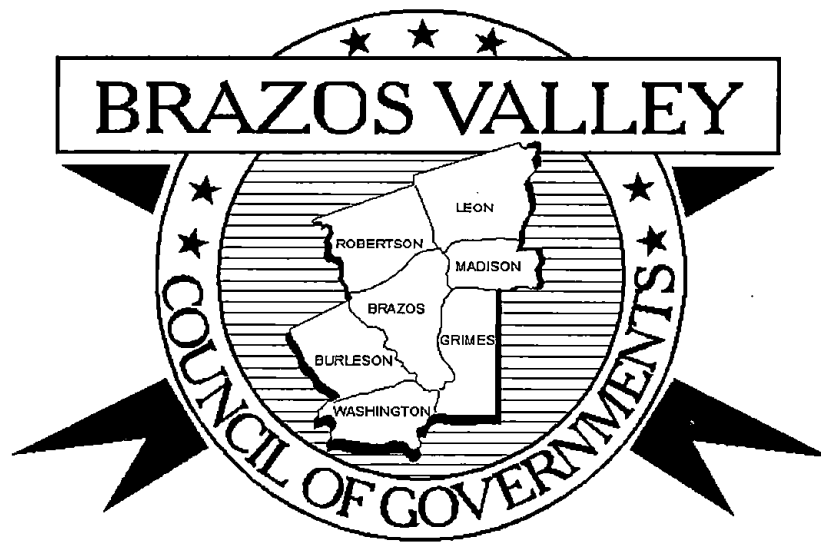
Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2017 on our consideration of the Council'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 the Council's internal control over financial reporting and compliance.

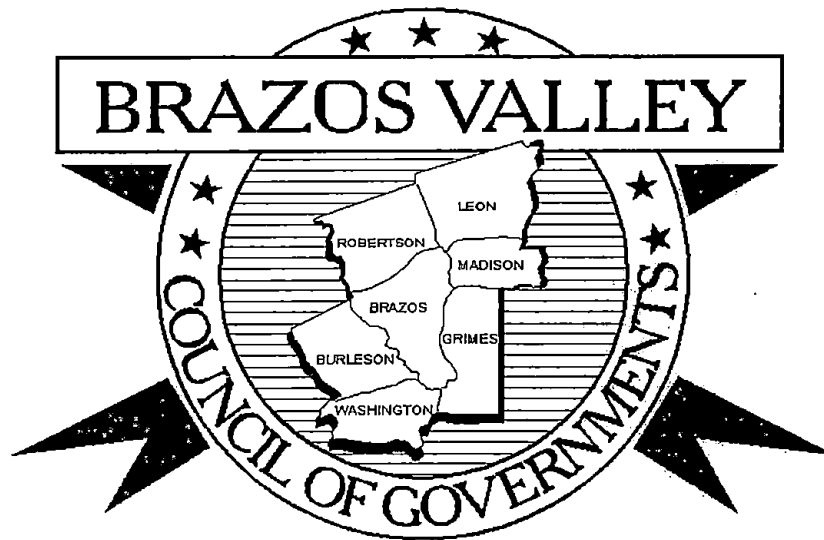
Patillo, Brown & Hill, L.L.P.

Waco, Texas

March 8, 2017



**MANAGEMENT'S
DISCUSSION AND ANALYSIS**





BRAZOS VALLEY COUNCIL OF GOVERNMENTS

P.O. DRAWER 4128 - BRYAN, TEXAS 77805-4128

MANAGEMENT'S DISCUSSION AND ANALYSIS

Brazos Valley Council of Governments' (the "Council's") discussion and analysis offers readers of the Council's financial statements a narrative overview and analysis of the Council's financial activities for the fiscal year ended September 30, 2016. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 5 of this report.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of the Council exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,248,824 (*net position*). Of this amount, \$1,247,301 represents unrestricted net position, which may be used to meet the Council's ongoing obligations to creditors and other stakeholders. The Council's total net position increased by \$124,690 from operations.

As of the close of the current fiscal year, the Council's governmental funds reported combined fund balances of \$5,545,151, an increase of \$785,238 in comparison with the prior year. Approximately 27% of this amount (\$1,471,304) is available for spending at the Council's discretion (*unassigned fund balance*).

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,545,823 or approximately 143% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Council's finances in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the Council's assets, deferred outflows (inflows) of resources, and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The *statement of activities* presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

Fund Financial Statements – A *fund* is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Council's funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of expendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Council's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Council maintains 16 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for each major fund: the General Fund, the Texas Workforce Commission Fund, the U. S. Department of Housing and Urban Development Fund, the Department of State Health Services Fund, the Economic Development Administration Fund, the Commission on State Emergency Communications Fund, and the Department of Aging and Disability Services Fund. Data from the other 9 governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining fund financial statements section of this report.

The basic governmental fund financial statements can be found on pages 20 through 24 of this report.

Notes to the Financial Statements – The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27 through 45 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the Council's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 46 through 48 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining fund statements can be found on pages 49 through 52 of this report.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Council, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$6,248,824 at the close of the most recent fiscal year.

Brazos Valley Council of Government's Net Position

	Governmental Activities	
	2016	2015
Current and other assets	\$ 7,513,349	\$ 6,486,519
Capital assets	953,349	1,593,569
Total assets	8,466,698	8,080,088
Deferred outflows of resources for pensions	397,619	246,726
Total deferred outflows of resources for pensions	397,619	246,726
Current liabilities	1,968,198	1,726,606
Noncurrent liabilities	415,291	433,613
Total liabilities	2,383,489	2,160,219
Deferred inflows of resources for pensions	232,004	42,461
Total deferred inflows of resources for pensions	232,004	42,461
Net position:		
Net investment in capital assets	953,349	1,593,569
Restricted	4,048,174	3,357,994
Unrestricted	1,247,301	1,172,571
Total net position	\$ 6,248,824	\$ 6,124,134

A fairly large portion of the Council's net position, \$953,349, reflects its investments in capital assets. The Council uses these capital assets to provide a variety of services to the region. Accordingly, these assets are not available for future spending.

An additional portion of the Council's net position, \$4,048,174, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$1,247,301 is unrestricted and may be used to meet the Council's ongoing obligations to its creditors and other stakeholders.

Analysis of the Council's Operations – The following table provides a summary of the Council's operations for the year ended September 30, 2016, as compared to the year ended September 30, 2015. Governmental activities decreased the Council's net position by \$124,690, accounting for a 2% increase in net position.

Brazos Valley Council of Governments' Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,063,055	\$ 1,009,570
Operating grants and contributions	33,243,621	29,747,919
General revenues:		
Grants and contributions, not restricted	55,500	55,500
Unrestricted investment earnings	4,556	2,936
Miscellaneous revenue	213,140	224,241
Total revenues	<u>\$ 34,579,872</u>	<u>\$ 31,040,166</u>
Expenses:		
General government	\$ 1,104,589	\$ 1,173,386
Workforce development	10,907,470	10,748,354
Housing and urban development	11,246,986	10,210,977
Emergency communication	1,019,897	1,241,207
Economic development	120,002	165,855
Resource conservation	75,703	131,352
Health and human services	5,920,969	4,156,720
Homeland security	1,486,103	1,637,696
Aging	2,375,340	2,078,337
Criminal justice	151,463	177,869
Transportation	46,660	56,440
Total expenses	<u>34,455,182</u>	<u>31,778,193</u>
Change in net position	<u>\$ 124,690</u>	<u>\$ (738,027)</u>

Explanation of the Major Differences Between Fiscal Year 2015 and Fiscal year 2016

Expenses:

- **General Government (decrease of 9%)** – This decrease results from a reduction of fiscal year 2016 expenditures for high speed internet as the program comes to fruition. These expenses primarily relate to the exploration, development, and implementation of high speed internet for rural areas and counties of the BVCOG region.
- **Emergency Communications (decrease of 18%)** – This decrease in expenditures results from second year the multi-year implementation project for equipment to replace the obsolete equipment at the Public Safety Answering Point (PSAP).
- **Economic Development (decrease of 28%)** – This decrease is primarily due to a decrease in the total Federal Share of the EDA Grant Program Expenditures.
- **Resource Conservation (decrease of 42%)** – This decrease in expense for 2016 is due mainly to reductions in the number and value of projects completed. The funding for these regional projects will be used in FY 2017, the second year of the two year award.

FINANCIAL ANALYSIS OF THE COUNCIL'S FUNDS

Governmental Funds – The focus of the Council's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Council's financing 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. The following table presents the comparative fund balances for individual major governmental funds.

2016	General	Texas Workforce Commission	U. S. Department of Housing and Urban Development	Department of State Health Services	Economic Development Administration	Commission on State Emergency Communications	Department of Aging and Disability Services	Totals
Nonspendable	\$ 8,760	\$ 13,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,518
Restricted	-	-	2,408,794	-	817,737	-	1,070	3,226,531
Unassigned	<u>1,545,823</u>	<u>(13,068)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,532,755</u>
Total Fund Balance	<u>\$ 1,554,583</u>	<u>\$ 690</u>	<u>\$ 2,408,794</u>	<u>\$ -</u>	<u>\$ 817,737</u>	<u>\$ -</u>	<u>\$ 1,070</u>	<u>\$ 4,781,804</u>
2015								
Nonspendable	\$ 7,621	\$ 12,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,654
Restricted	-	-	2,171,886	-	819,213	-	-	2,991,099
Unassigned	<u>1,451,554</u>	<u>(12,033)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,439,521</u>
Total Fund Balance	<u>\$ 1,459,175</u>	<u>\$ -</u>	<u>\$ 2,171,886</u>	<u>\$ -</u>	<u>\$ 819,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,450,274</u>

- The fund balance for the General Fund increased by \$95,408 and this is due primarily to a reduction in expenditures for high speed internet.
- The Texas Workforce Commission Fund had a \$193,349 increase in revenue and a \$160,278 increase in expenditures for the current year. This was the result of increased funding for the fiscal year.
- The fund balance for the U.S. Department of Housing and Urban Development increased by \$236,908 due to an increase in Housing Administration and HAP reserves to be utilized in future periods.
- The Department of State Health Services Fund had a \$1,806,368 increase in revenue and a \$1,821,016 increase in expenditures for the current year. This was the result of increased funding for the fiscal year.
- The Economic Development Administration fund balance decreased by \$41,739 due primarily to federal and state funded expenditures that are provided to the Council.
- The Commission on State Emergency Communications Fund had a \$283,895 increase in revenue and a \$283,092 increase in expenditures for the current year. This was the result of a decrease in funding by the State.
- The Department of Aging and Disabilities Fund had a \$301,308 increase in revenue and a \$300,256 increase in expenditures for the current year. This was the result of increased funding for the fiscal year.

BUDGETARY HIGHLIGHTS

The financial plan for the Council is drafted on a project basis, which spans more than one fiscal year. Although the financial plan is reviewed and approved by the Council's Board, it is not considered a legally adopted annual budget. Accordingly, budgetary information is not presented in this report.

CAPITAL ASSET ADMINISTRATION

The Council's investment in capital assets for its governmental activities as of September 30, 2016, amounted to \$953,349 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture, fixtures and construction in progress. Major capital asset events occurring during the current fiscal year include the following:

- The 911 program began implementing a multi-year upgrade of emergency communications equipment. This resulted in the addition of \$123,889 to the category Construction in Progress.

Brazos Valley Council of Governments' Capital Assets at Year-end

	Governmental Activities	
	2016	2015
Furniture, fixtures and equipment	\$ 5,172,440	\$ 5,605,933
Construction in progress	123,889	-
Less: accumulated depreciation	(4,342,980)	(4,012,364)
Total capital assets	\$ 953,349	\$ 1,593,569

Detailed information on capital asset activity can be found on pages 36 through 37 in the notes to the financial statements.

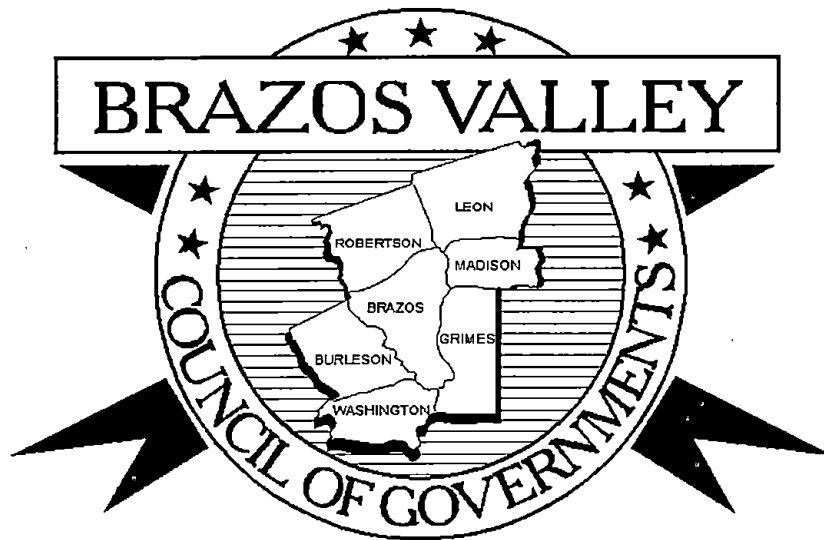
ECONOMIC FACTORS AND NEXT YEAR'S FINANCIAL PLAN

Brazos Valley Council of Governments is dependent on federal and state funding, which can vary widely from year to year. The federal economic condition and federal and state budget deficits can impact the re-authorization of funds available to local governments.

REQUESTS FOR INFORMATION

This financial report is designed to provide general overview of the Council's finances for all those with an interest in the organization. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director of Finance's Office, Brazos Valley Council of Governments, P. O. Drawer 4128, Bryan, TX, 77805-4128.

**BASIC
FINANCIAL STATEMENTS**



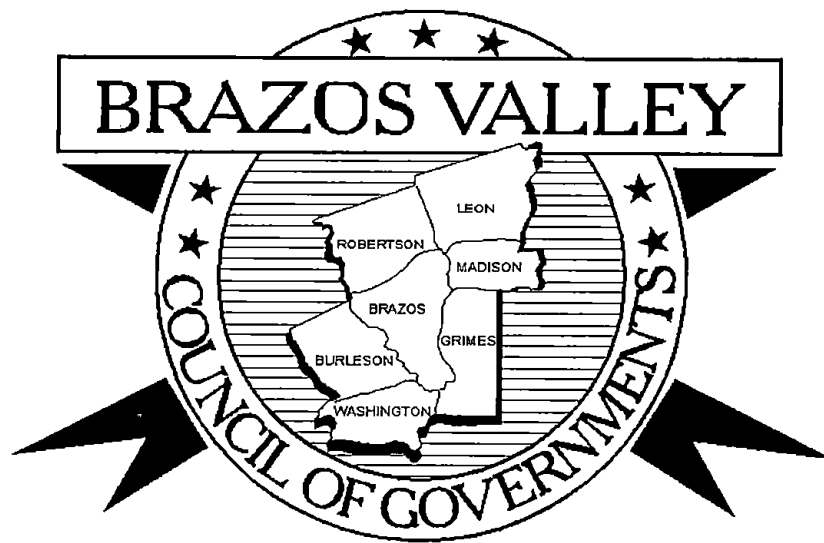
BRAZOS VALLEY COUNCIL OF GOVERNMENTS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2016

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental</u>	<u>Brazos Valley</u>
	<u>Activities</u>	<u>Public Facility</u>
		<u>Corporation</u>
ASSETS		
Cash and cash equivalents	\$ 4,977,746	\$ -
Receivables:		
Grantors	1,946,988	-
Other	187,722	5,783
Notes receivable	318,982	-
Prepaid expenses	25,673	-
Due from component unit	56,238	-
Capital assets - depreciable	829,460	530,661
Capital assets - nondepreciable	123,889	250,000
Total assets	<u>8,466,698</u>	<u>786,444</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions	397,619	-
Total deferred outflows of resources	<u>397,619</u>	<u>-</u>
LIABILITIES		
Accounts payable	1,383,965	-
Accrued liabilities	314,877	-
Unearned revenue	269,356	-
Due to primary government	-	56,238
Noncurrent liabilities:		
Due within one year	236,488	23,306
Due in more than one year	178,803	732,177
Total liabilities	<u>2,383,489</u>	<u>811,721</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	232,004	-
Total deferred inflows of resources	<u>232,004</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	953,349	25,178
Restricted for:		
Health and human services	17,559	-
Economic development	817,737	-
Homeland security	766,925	-
Housing and urban development	2,408,794	-
Workforce development	36,089	-
Aging	1,070	-
Unrestricted	<u>1,247,301</u>	<u>(50,455)</u>
Total net position	<u>\$ 6,248,824</u>	<u>\$(25,277)</u>

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



BRAZOS VALLEY COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions / Programs	Expenses	Indirect Cost Allocation	Expenses After Allocation of Indirect Costs	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
				Charges for Services	Operating Grants and Contributions	Primary Government Activities	Component Unit Brazos Valley Public Facility Corporation
Governmental activities:							
General government	\$ 1,099,098	\$ 5,491	\$ 1,104,589	\$ 884,592	\$ -	\$(219,997)	\$ -
Workforce development	10,670,580	236,890	10,907,470	34,092	10,877,962	4,584	-
Housing and urban development	11,002,687	244,299	11,246,986	40,321	11,439,941	233,276	-
Emergency communications	1,000,303	19,594	1,019,897	-	901,717	(118,180)	-
Economic development	117,623	2,379	120,002	15,046	100,700	(4,256)	-
Resource conservation	75,703	-	75,703	-	77,454	1,751	-
Health and human services	5,793,091	127,878	5,920,969	14,678	5,887,055	(19,236)	-
Homeland security	1,464,104	21,999	1,486,103	19,615	1,436,715	(29,773)	-
Aging	2,322,803	52,537	2,375,340	54,711	2,312,772	(7,857)	-
Criminal justice	146,393	5,070	151,463	-	161,478	10,015	-
Transportation	45,607	1,053	46,660	-	47,827	1,167	-
Indirect costs	717,190	(717,190)	-	-	-	-	-
Total governmental activities	34,455,182	-	34,455,182	1,063,055	33,243,621	(148,506)	-
Component Unit:							
Brazos Valley Public Facility Corporation	96,504	-	96,504	-	-	-	(96,504)
Total component unit	96,504	-	96,504	-	-	-	(96,504)
Total	\$ 34,551,686	\$ -	\$ 34,551,686	\$ 1,063,055	\$ 33,243,621	\$(148,506)	\$(96,504)
General revenues:							
Grants and contributions not restricted to spec						55,500	-
Unrestricted investment earnings						4,556	-
Miscellaneous revenue						213,140	71,227
Change in net position						124,690	(25,277)
Net position, beginning						6,124,134	-
Net position, ending						\$ 6,248,824	\$(25,277)

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

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

	General	Texas Workforce Commission	U. S. Department of Housing and Urban Development
ASSETS			
Cash and cash equivalents	\$ 785,174	\$ -	\$ 2,659,169
Accounts receivable:			
Grantors	-	700,815	126,526
Other	85,261	496	3,508
Notes receivable	-	-	-
Due from other funds	958,871	-	-
Due from component unit	56,238	-	-
Prepaid items	8,760	13,758	-
Total assets	<u>1,894,304</u>	<u>715,069</u>	<u>2,789,203</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	21,196	537,216	380,409
Accrued liabilities	314,877	-	-
Due to other funds	-	166,726	-
Unearned revenue	3,648	10,437	-
Total liabilities	<u>339,721</u>	<u>714,379</u>	<u>380,409</u>
Fund balances:			
Nonspendable	8,760	13,758	-
Restricted for:			
Health and human services	-	-	-
Economic development	-	-	-
Homeland security	-	-	-
Housing and urban development	-	-	2,408,794
Workforce development	-	-	-
Aging	-	-	-
Unassigned	1,545,823	(13,068)	-
Total fund balances	<u>1,554,583</u>	<u>690</u>	<u>2,408,794</u>
Total liabilities and fund balances	<u>\$ 1,894,304</u>	<u>\$ 715,069</u>	<u>\$ 2,789,203</u>

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Compensated absences are long term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.

The net pension liability is not due and payable in the current period and therefore are not reported in the funds.

The deferred resource outflows (inflows) related to the net pension liability are not reported in the funds.

Net position of governmental activities

Department of State Health Services	Economic Development Administration	Commission on State Emergency Communications	Department of Aging and Disability Services	Other Governmental	Total Governmental Funds
\$ -	\$ 428,893	\$ 220,217	\$ -	\$ 884,293	\$ 4,977,746
632,132	50,133	-	335,451	101,931	1,946,988
1,735	19,729	3,615	817	72,561	187,722
-	318,982	-	-	-	318,982
-	-	-	-	-	958,871
-	-	-	-	-	56,238
-	-	-	-	3,155	25,673
<u>633,867</u>	<u>817,737</u>	<u>223,832</u>	<u>336,268</u>	<u>1,061,940</u>	<u>8,472,220</u>
301,504	-	14,971	93,218	35,451	1,383,965
-	-	-	-	-	314,877
332,363	-	-	226,921	232,861	958,871
-	-	208,861	15,059	31,351	269,356
<u>633,867</u>	<u>-</u>	<u>223,832</u>	<u>335,198</u>	<u>299,663</u>	<u>2,927,069</u>
-	-	-	-	3,155	25,673
-	-	-	-	17,559	17,559
-	817,737	-	-	-	817,737
-	-	-	-	766,925	766,925
-	-	-	-	-	2,408,794
-	-	-	-	36,089	36,089
-	-	-	1,070	-	1,070
-	-	-	-	(61,451)	1,471,304
<u>-</u>	<u>817,737</u>	<u>-</u>	<u>1,070</u>	<u>762,277</u>	<u>5,545,151</u>
\$ <u>633,867</u>	\$ <u>817,737</u>	\$ <u>223,832</u>	\$ <u>336,268</u>	\$ <u>1,061,940</u>	
					953,349
					(328,456)
					(86,835)
					<u>165,615</u>
					\$ <u>6,248,824</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General	Texas Workforce Commission	U. S. Department of Housing and Urban Development
REVENUES			
Intergovernmental	\$ -	\$ 10,877,962	\$ 11,435,794
Membership dues	55,500	-	-
Charges for services	884,592	-	-
Matching funds	-	-	-
Other	217,696	17,568	44,468
Total revenues	<u>1,157,788</u>	<u>10,895,530</u>	<u>11,480,262</u>
EXPENDITURES			
Current:			
General government	1,053,363	-	-
Workforce development	-	10,888,688	-
Housing and urban development	-	-	11,243,354
Emergency communications	-	-	-
Economic development	-	-	-
Resource conservation	-	-	-
Health and human services	27,215	-	-
Homeland security	-	-	-
Aging	-	-	-
Criminal justice	-	-	-
Transportation	-	-	-
Total expenditures	<u>1,080,578</u>	<u>10,888,688</u>	<u>11,243,354</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	77,210	6,842	236,908
OTHER FINANCING SOURCES (USES)			
Transfers in	20,698	-	-
Transfers out	(2,500)	(6,152)	-
Total other financing sources and uses	<u>18,198</u>	<u>(6,152)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	95,408	690	236,908
FUND BALANCES, BEGINNING	<u>1,459,175</u>	<u>-</u>	<u>2,171,886</u>
FUND BALANCES, ENDING	<u>\$ 1,554,583</u>	<u>\$ 690</u>	<u>\$ 2,408,794</u>

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

Department of State Health Services	Economic Development Administration	Commission on State Emergency Communications	Department of Aging and Disability Services	Other Governmental	Total Governmental Funds
\$ 5,576,730	\$ 79,729	\$ 898,501	\$ 1,701,438	\$ 768,164	\$ 31,338,318
-	-	-	-	1,273,530	1,329,030
4,027	-	-	52,823	-	941,442
-	11,837	-	611,334	-	623,171
10,621	16,285	3,216	1,888	36,169	347,911
<u>5,591,378</u>	<u>107,851</u>	<u>901,717</u>	<u>2,367,483</u>	<u>2,077,863</u>	<u>34,579,872</u>
-	-	-	-	-	1,053,363
-	-	-	-	13,627	10,902,315
-	-	-	-	-	11,243,354
-	-	901,717	-	-	901,717
-	109,327	-	-	9,934	119,261
-	-	-	-	77,454	77,454
5,591,378	-	-	-	300,415	5,919,008
-	-	-	-	1,010,249	1,010,249
-	-	-	2,366,413	-	2,366,413
-	-	-	-	153,060	153,060
-	-	-	-	48,440	48,440
<u>5,591,378</u>	<u>109,327</u>	<u>901,717</u>	<u>2,366,413</u>	<u>1,613,179</u>	<u>33,794,634</u>
-	(1,476)	-	1,070	464,684	785,238
-	-	-	-	5,152	25,850
-	-	-	-	(17,198)	(25,850)
-	-	-	-	(12,046)	-
-	(1,476)	-	1,070	452,638	785,238
-	819,213	-	-	309,639	4,759,913
<u>\$ -</u>	<u>\$ 817,737</u>	<u>\$ -</u>	<u>\$ 1,070</u>	<u>\$ 762,277</u>	<u>\$ 5,545,151</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
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:	\$ 785,238
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(499,043)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	(141,177)
Some expenses (compensated absences) reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(93,148)
Pension expenditures are recognized in the governmental funds when paid or due from current available financial resources. However, the Statement of Activities is presented on an accrual basis and expenses are recorded when incurred. This is the net effect of pension cost reported in the Statement of Activities.	<u>72,820</u>
Change in net position of governmental activities	\$ <u>124,690</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2016

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	\$ <u>107,031</u>
Total assets	\$ <u>107,031</u>
LIABILITIES	
Accounts payable	\$ <u>107,031</u>
Total liabilities	\$ <u>107,031</u>

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

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Brazos Valley Council of Governments (the "Council") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies and practices used by the Council.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which are primarily supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers.

Reporting Entity

Brazos Valley Council of Governments is a political subdivision of the State of Texas and a voluntary association of local governments within the seven-county Brazos Valley Region. The Council was established in 1967 to study and resolve area-wide problems through the cooperation and coordinated action of member cities, counties, school districts and special purpose districts of the Brazos Valley region.

The accompanying financial statements present the Council and its component units, entities for which the Council is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

Discretely Presented Component Units

The Council created the Brazos Valley Public Facility Corporation (BVPFC) as a unit of local government for managing tax-exempt financing. BVPFC was created under Texas Local Government Code, Title 9. Subtitle C. Chapter 303. The entity will acquire, hold, and finance real estate properties through the use of debt financing with interest; tax-exempt or taxable dependent on the financing criteria. BVPFC has 3 members of its governing body; the majority of which do not serve on BVCOG's board. Based on this criteria, BVPFC is presented as a discretely presented component unit.

Blended Component Units

During 1993, Brazos 2020 Vision, Inc. was established for educational and civic purposes to provide an organized process whereby long-term goals and visions for the development of Brazos County could be created through the mobilization of the talents and energies of the entire community and its citizens. Its governing body is a board of 9 directors which are also members of the governing body of the Council.

During 1995, Brazos Valley Quality Workforce Planning Corporation, Inc. (BVQWPC) was formed to provide strategic development for the creation of the local workforce development board. BVQWPC is governed by a board of 14 directors which are also members of the governing body of the Council.

Brazos 2020 Vision, Inc. and Brazos Valley Quality Workforce Planning Corporation, Inc. are 501(c) 3 corporations and Brazos Valley Council of Governments has operational responsibility for these entities. The Council also has a financial benefit and burden relationship for these two entities. The Council maintains and has access to all assets of the entities and also assumed responsibility for the financial deficits of these entities. Based on this criteria, the entities are considered blended component units. They are presented as Special Revenue Funds in the financial statements. Complete financial statements may be obtained at the entity's administrative office.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant revenue, state financial assistance, membership dues and interest are susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Council.

The private-purpose trust fund is reported using the economic resources measurement focus and the accrual basis of accounting.

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while the discreetly presented component unit column incorporates data from Brazos Valley Public Facility Corporation. Separate financial statements are provided for governmental funds and the fiduciary fund, even though the latter is excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used between functions are not eliminated in the statement of activities. To do so would misstate both the expenses of the purchasing function and the program revenues of the selling function.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Council's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Council reports the following major governmental funds:

The **General Fund** is the Council's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The **Texas Workforce Commission Fund** is used to account for federal and state grants awarded to Brazos Valley Council of Governments by the Texas Workforce Commission.

The **U. S. Department of Housing and Urban Development Fund** is used to account for federal grants awarded to Brazos Valley Council of Governments by the United States Department of Housing and Urban Development.

The **Department of State Health Services Fund** is used to account for federal and state funds awarded to Brazos Valley Council of Governments by the Department of State Health Services.

The **Economic Development Administration Fund** is used to account for federal grants awarded to Brazos Valley Council of Governments by the Economic Development Administration. It is also used to account for loans granted by Brazos Valley Council of Governments for business development.

The *Commission on State Emergency Communications Fund* is used to account for state funds awarded to Brazos Valley Council of Governments by the Commission on State Emergency Communications.

The *Department of Aging and Disability Services* is used to account for federal and state grants awarded to Brazos Valley Council of Governments by the Department of Aging and Disability Services.

Additionally, the Council of Government reports the following fund type:

Agency Fund - to account for the programs of the Brazos Valley Regional Advisory Council, an unrelated private organization. Brazos Valley Council of Governments acts as a fiscal agent under the terms of a formal agreement, and the funds received and held are not available to support its own activities and programs.

During the course of operations the Council has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Assets, Liabilities and Net Position or Fund Balance

Cash and Cash Equivalents

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Interest is distributed according to each fund's relative percentage of the total pool.

Grants Receivable

Grants receivable represent amounts due from federal and state agencies for the various programs administered by the Council. The receivable includes amounts due on programs closed-out and those in progress as of September 30, 2016.

Notes Receivable

Notes receivable represent amounts due from businesses participating in the Revolving Loan Fund program.

Other Receivables

Other receivables represent amounts due from subcontractors and customers.

Interfund Receivable and Payables

During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payables are, for the most part, eliminated from the government-wide Statement of Net Position and are classified as "due from other funds" or "due to other funds" in the fund financial statements. There are also transactions between the primary government and the discretely presented component unit; these are classified as due from component unit and due to primary government.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Unearned Revenue

Unearned revenue represents amounts received from grantors in excess of qualifying expenditures for grant programs as of September 30, 2016.

Capital Assets

Capital assets, which include land, equipment, and construction in progress, are reported in the governmental activities and component unit columns in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Equipment of the Council is depreciated using the straight-line method with a useful life of 3 – 7 years.

Net Position Flow Assumption

Sometimes the Council will fund outlays for a particular purpose from both restricted (e.g., restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Council's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumption

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Council is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes determined by a formal action of the Board of Directors, the Council's highest level of decision-making authority. A commitment of funds requires the passage of a resolution by a simple majority vote. Governing action to commit fund balance must occur within the fiscal reporting period, no later than September 30th of the applicable fiscal year. If the actual amount of the commitment is not available by September 30th, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available. These committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specific use through the same type of formal action taken to establish the commitment (passage of a resolution).
- **Assigned:** This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed. The Board of Directors has the authority to assign funds for specific purposes. Assignment of funds by the Board of Directors requires a simple majority vote, and such action must be recorded in the Board Minutes. Through passage of a resolution, the Board of Directors has authorized the Executive Director of Brazos Valley Council of Governments to assign funds for specific purposes. Such assignments cannot exceed the available unassigned fund balance of a given fund. Any assignments made by the Executive Director must be reported to the Board of Directors at their next regular meeting. The Board of Directors may change or remove any assignment of funds by a simple majority vote.
- **Unassigned:** This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balances of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenue are reported instead as *general revenues*.

Compensated Absences

Employees earn thirteen (13) days of vacation per year and may accrue up to a maximum of thirty (30) days. Employees will be paid for accrued vacation upon voluntary termination of employment provided they have been in a permanent fulltime position for six months or more. All vacation pay is accrued when incurred in the government-wide statements. A liability is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Employees are eligible for eight (8) sick leave days per year. Accumulated sick leave lapses when employees leave the employ of the Council and, upon separation from service, no monetary obligation exists.

Indirect Costs

General and administrative costs are recorded in the General Fund as indirect costs in the Council's accounting system and allocated to special revenue funds based upon a negotiated indirect cost rate. Indirect costs are defined by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)" as costs "(a) incurred for a common or joint purpose benefiting more than one cost objective; and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved." The Council's indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by a state agency. It is the Council's policy to negotiate with the agency a provisional rate which is used for billing purposes during the Council's fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized with the agency.

In the statement of activities, indirect expenses are allocated amongst functions using the methods described above. Indirect and direct expenses are presented as separate columns to enhance comparability to governments that do not allocate indirect expenses to other functions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Council has the following items that qualify for reporting in this category.

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Changes in economic and demographic assumptions or other inputs included in determining the pension liability – these effects on the total pension liability are deferred and amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active and inactive employees).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows or resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Council has only one type of item that qualifies for reporting in this category. The difference in expected and actual pension experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position.

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$953,349 are as follows:

Furniture, fixtures and equipment	\$ 5,172,440
Construction in progress	123,889
Less: Accumulated depreciation	(4,342,980)
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	\$ <u>953,349</u>

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenue, expenditures and change in fund balances includes a reconciliation between *net change in fund balances – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense in the current period.” The details of this \$499,043 difference are as follows:

Capital outlay	\$ 123,889
Depreciation expense	(622,932)
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	\$ <u>(499,043)</u>

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The Council’s financial plan is controlled at the fund and project level with management authorized to make transfers of budgeted amounts between object class levels within a fund or project, subject to the restrictions imposed by grantor agencies. The Board approves the financial plan for revenue and expenditures in all funds. The financial plan for the special revenue funds is made on a project (grant) basis, spanning more than one year. Appropriations for all projects in the special revenue funds lapse at the end of a contract period which may not coincide with the fiscal year-end of the Council. The appropriations for the General Fund lapse at the fiscal year-end. Although the financial plans are reviewed and approved by the Council’s Board, they are not considered legally adopted budgets or appropriations. Accordingly, comparative budget and actual results are not presented in this report.

Deficit Fund Balance

The Brazos 2020 Vision, Inc. special revenue fund had a deficit fund balance of \$61,451 as of September 30, 2016. This deficit will be eliminated as resources are obtained from future revenues and/or transfers in from the General Fund.

4. DETAILED NOTES ON ALL FUNDS

Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. The Council's policy requires all deposits in financial institutions to be fully collateralized by U. S. Government Securities or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. The Council's deposits were fully collateralized by the government securities, or had a letter of credit issued by the Federal Home Loan Bank as required by State statutes at September 30, 2016.

Investments

State statutes authorize the Council to invest in obligations of the United States, its agencies, certificates of deposits with banks and savings and local associations, banker's acceptances, commercial paper, mutual funds, investment pools and repurchase agreements with underlying collateral of government securities. The Council had no investments at September 30, 2016.

Capital Assets

Capital asset activity for governmental activities for the year ended September 30, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Capital assets, not being depreciated:					
Construction in process	\$ -	\$ 123,889	\$ -	\$ -	\$ 123,889
Capital assets, being depreciated:					
Furniture, fixtures and equipment	5,605,933	-	(433,493)	-	5,172,440
Less: accumulated depreciation	(4,012,364)	(622,932)	292,316	-	(4,342,980)
Governmental activities capital assets, net	\$ 1,593,569	\$ (499,043)	\$ (141,177)	\$ -	\$ 953,349

Construction in progress consists of purchases made in the multi-year upgrade project of Public Safety Answering Point (PSAP) for the Emergency Communication function to replace obsolete equipment.

Depreciation expense was charged to functions/programs of the Council as follows:

Governmental activities:

General government	\$(44,433)
Emergency communications	(98,296)
Homeland security	(480,203)

Total depreciation expense - governmental activities \$(622,932)

Capital asset activity for the discretely presented component unit for the year ended September 30, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 250,000	\$ -	\$ -	\$ 250,000
Capital assets, being depreciated:				
Furniture, fixtures and equipment	558,590	-	-	558,590
Less: accumulated depreciation	-	(27,979)	-	(27,979)
Governmental activities capital assets, net	\$ <u>808,590</u>	\$ <u>(27,979)</u>	\$ <u>-</u>	\$ <u>780,611</u>

Depreciation on the real estate lien note for the discretely presented component for the year was \$27,979.

Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2016, is as follows:

Due To/From Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Texas Workforce Commission Fund	\$ 166,726
	Department of State Health Services Fund	332,363
	Department of Aging and Disability Services Fund	226,921
	Other governmental funds	<u>232,861</u>
		\$ <u>958,871</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers

The following is a summary of interfund transfers for the year ended September 30, 2016:

	Transfers Out			Total
	General	Texas Workforce Commission	Other Governmental Funds	
Transfers In:				
General	\$ -	\$ -	\$ 17,198	\$ 17,198
Other Governmental Funds	2,500	6,152	-	8,652
Total Transfers Out	<u>\$ 2,500</u>	<u>\$ 6,152</u>	<u>\$ 17,198</u>	<u>\$ 25,850</u>

Amounts transferred between funds relate to matching requirements for grants.

Long-Term Liabilities

Activity for the year ended September 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Net pension liability	\$ 198,305	\$ 114,951	\$ 226,421	\$ 86,835	\$ -
Compensated absences	235,308	223,068	129,920	328,456	236,488
Governmental activities	<u>\$ 433,613</u>	<u>\$ 338,019</u>	<u>\$ 356,341</u>	<u>\$ 415,291</u>	<u>\$ 236,488</u>
Discretely presented component unit					
Note payable	\$ 775,000	\$ -	\$ 19,517	\$ 755,483	\$ 23,305
Discretely presented component unit	<u>\$ 775,000</u>	<u>\$ -</u>	<u>\$ 19,517</u>	<u>\$ 755,483</u>	<u>\$ 23,305</u>

Compensated absences are generally liquidated by the General Fund.

5. DEFINED BENEFIT PENSION PLAN

Plan Description

The Council participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

All full time and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided

TCDRS provides retirement, disability and survivor benefits for all of its eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 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 eight years of service, 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 contributions 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 or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. Updated annuity purchase rates will go into effect for post-2017 benefit accruals earned after 2017. Benefits accrued before 2018 will not be impacted by this update. This change was reflected in the 2015 actuarial valuation.

A summary of plan provisions for the Council are as follows:

Employee deposit rate	5%
Matching ratio (Council to employee)	2 to 1
Years required for vesting	8
Service retirement eligibility	30 years to any age, 8 years at age 60 and above

Employees covered by benefit terms

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	56
Active employees	<u>81</u>
	<u>146</u>

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the Council were required to contribute 5% of their annual gross earnings during the fiscal year. The contribution rates for the Council were 6.56% and 6.40% in calendar years 2015 and 2016, respectively. The Council's contributions to TCDRS for the year ended September 30, 2016, were \$237,879, and were equal to the required contributions.

Net Pension Liability

The Council's Net Pension Liability (NPL) was measured as of December 31, 2015, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	1.0% per year
Investment rate of return	8.0%, net of pension plan investment expense, including inflation

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

The actuarial assumptions that determined the total pension liability as of December 31, 2015, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except for mortality assumptions. Mortality assumptions were updated for the 2015 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The application of the investment return assumption was changed for purposes of determining plan liabilities in the 2015 actuarial valuation. All plan liabilities are now valued using an 8% discount rate. Previously, some liabilities were valued using a 7% discount rate and others were valued using a 9% discount rate.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2016 information for a 7 to 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Allocation ⁽¹⁾	Inflation ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

⁽¹⁾ Target asset allocation adopted at the April 2016 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.6% per Cliffwater's 2016 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2014	\$ 2,151,205	\$ 1,952,900	\$ 198,305
Changes for the year:			
Service cost	323,761	-	323,761
Interest on total pension liability ⁽¹⁾	184,660	-	184,660
Effect of plan changes ⁽²⁾	(53,155)	-	(53,155)
Effect of economic/demographic gains or losses	(237,641)	-	(237,641)
Effect of assumptions changes or inputs	32,082	-	32,082
Refund of contributions	(23,817)	(23,817)	-
Benefit payments	(16,685)	(16,685)	-
Administrative expenses	-	(1,542)	1,542
Member contributions	-	174,984	(174,984)
Net investment income	-	(40,307)	40,307
Employer contributions	-	226,614	(226,614)
Other ⁽³⁾	-	1,428	(1,428)
Balance at 12/31/2015	<u>\$ 2,360,410</u>	<u>\$ 2,273,575</u>	<u>\$ 86,835</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Reflects new annuity purchase rates applicable to all TCDRS employers effective January 1, 2018.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the Council, calculated using the discount rate of 8.1%, as well as what the Council'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-higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$ 2,717,228	\$ 2,360,409	\$ 2,069,535
Fiduciary net position	<u>2,273,574</u>	<u>2,273,574</u>	<u>2,273,574</u>
Net pension liability/(asset)	<u>\$ 443,654</u>	<u>\$ 86,835</u>	<u>\$ (204,039)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

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

For the year ended September 30, 2016, the Council recognized pension expense of \$113,233.

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

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 232,004	\$ -
Changes in actuarial assumptions	-	26,735
Net difference between projected and actual investment earnings	-	191,799
Contributions made subsequent to the measurement date	<u>-</u>	<u>179,085</u>
Total	<u>\$ 232,004</u>	<u>\$ 397,619</u>

\$232,004 reported as deferred outflows of resources related to pension 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 expenses as follows:

Year Ended September 30,	
2017	\$ 6,890
2018	6,890
2019	6,890
2020	120
2021	(34,260)

6. OTHER INFORMATION

Related Party Transactions

On December 12, 2005, the Economic Development Revolving Loan Fund Program of BVCOG entered into a loan agreement with Franklin Hospitality Partnership L.P. (the "Partnership"), of which a BVCOG Board of Directors member has a material interest. The Partnership took out the loan for the purpose of building a hotel in Franklin, TX. The loan agreement established a fixed rate note of \$200,000 at 7% annual interest with a balloon payment of \$135,098 payable November 12, 2017. On November 13, 2013, the terms of this note were modified to change the fixed rate to a variable rate calculated as the Federal Funds Rate plus 2.1% and the Final Maturity Date was extended to August 1, 2018. The Partnership paid \$3,130 in interest, at an average rate of 2.59%, on the note during the fiscal year and had a principal balance of \$116,174 as of September 30, 2016.

On November 1, 2007, BVCOG entered into a loan agreement with Hearne Hospitality, L.L.C. for the purpose of building a hotel in Hearne, TX. The note was a variable rate note for \$150,000 at a rate of the monthly Federal Fund Rate plus 2.1%, with the Final Maturity Date and balloon balance payable October 1, 2018. This note was also through the Economic Development Revolving Loan Fund Program. The same Board of Directors member involved with the Franklin Hospitality Partnership is also materially involved with this entity. Prior to October 1, 2013, BVCOG recorded the interest of the note at the greater of the Federal Funds Rate plus 2.1% or the Internal Revenue Service published Federal Rate. During the fiscal year 2015, a retroactive net interest adjustment of \$4,336 was refunded to the principal balance to bring the average rate of interest to 2.35% in accordance with the executed loan agreement, and the principal balance to \$83,616 as of September 30, 2015. The L.L.C. paid \$1,654 in interest, at an average rate of 2.59%, on the note during the fiscal year and had a principal balance of \$59,199 as of September 30, 2016.

Any discount from the Internal Revenue Published Approved Rate for these two notes is then deducted from the administrative income allocation of the Revolving Loan Program.

Risk Management

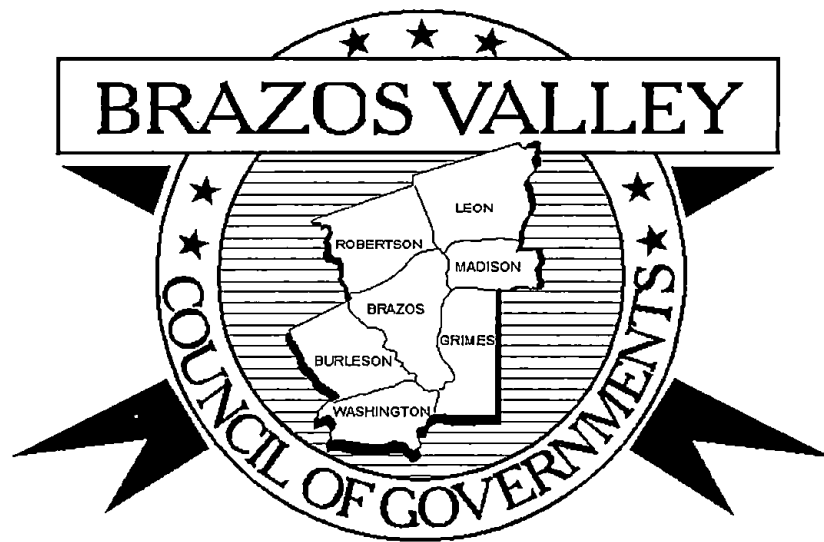
The Council is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council maintains workers' compensation and other risks of loss coverage through commercial insurance carriers. The Council's management believes such coverage is sufficient to preclude any significant uninsured losses to the Council. There were no significant reductions in insurance coverage from coverage in the prior year. There were no insurance settlements which exceeded insurance coverage in any of the past three years.

Contingencies

The Council contracts with local governments or other local agencies to perform the specific services set forth in certain grant agreements. The Council disburses grant funds to the agencies based on expenditure reports received from each agency.

Agencies expending \$750,000 or more in Council pass-through funds are required to have an independent audit each year. Copies of such audits are required to be submitted to the Council. If such audits disclose expenditures not in accordance with terms of the grants, the grantor agency could disallow the costs and require reimbursements of the disallowed costs either from the Council or the subcontractor. The Council generally has the right of recovery from the subcontracted agencies. Based on prior experience, the Council's management believes that the Council will not incur significant losses from possible grant disallowances.

**REQUIRED
SUPPLEMENTARY INFORMATION**



BRAZOS VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Plan Year Ended December 31	2015	2014
Total Pension Liability		
Service Cost	\$ 323,761	\$ 333,795
Interest total pension liability	184,661	153,020
Effect of plan changes	(53,155)	-
Effect of assumption changes or inputs	32,082	-
Effect of economic/demographic (gains) or losses	(237,641)	(50,954)
Benefit payments/refunds of contributions	(40,502)	(19,906)
Net change in total pension liability	209,206	415,955
Total pension liability - beginning	2,151,204	1,735,249
Total pension liability - ending (a)	\$ 2,360,410	\$ 2,151,204
Plan Fiduciary Net Position		
Employer contributions	\$ 226,614	\$ 212,325
Member contributions	174,984	161,590
Investment income net of investment expenses	(40,307)	102,703
Benefit payments refunds of contributions	(40,502)	(19,906)
Administrative expenses	(1,542)	(1,341)
Other	1,428	2,500
Net change in plan fiduciary net position	320,675	457,871
Plan fiduciary net position - beginning	1,952,900	1,495,028
Plan fiduciary net position - ending (b)	\$ 2,273,575	\$ 1,952,899
Net pension liability - ending (a) - (b)	\$ 86,835	\$ 198,305
Fiduciary net position as a percentage of total pension liability	96.32%	90.78%
Pensionable covered payroll	\$ 3,499,679	\$ 3,231,795
Net pension liability as a percentage of covered payroll	2.48%	6.14%

Note: GASB 68 requires 10 years of data be reported. Additional years will be reported as they become available.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Fiscal Year Ended September 30	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2014	\$ 214,856	\$ 214,856	\$ -	\$ 3,262,583	6.6%
2015	220,402	220,402	-	3,423,669	6.4%
2016	237,879	237,879	-	3,716,863	6.4%

Notes:

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS.

(3) GASB 68 requires 10 years of data be reported. Additional years will be reported as they become available.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Valuation Date Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	16.0 years (based on contribution rate calculated in 12/31/2015 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.0%, net of expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments 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.
Changes in plan provisions reflected in the schedule*	No changes in plan provisions are reflected in the Schedule of Employer Contributions.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Texas Commission on Environmental Quality – This fund is used to account for state grants awarded to Brazos Valley Council of Governments by the Texas Commission on Environmental Quality.

Community and Economic Development Assistance – This fund is used to account for federal funds awarded to Brazos Valley Council of Governments by the Texas Department of Agriculture.

County Indigent Health Care – This fund is used to account for funds paid by member counties to provide health care services to individuals deemed indigent.

U. S. Department of Homeland Security – This fund is used to account for federal grants awarded to Brazos Valley Council of Governments the U. S. Department of Homeland Security.

Governor's Office Criminal Justice Division – This fund is used to account for federal and state grants awarded to Brazos Valley Council of Governments by the State of Texas Governor's Office: Criminal Justice Division.

Brazos Valley Quality Workforce Planning Corporation – This fund is used to account for the activities of the Brazos Valley Quality Workforce Planning Corporation, a blended component unit of the Council.

Brazos 2020 Vision, Inc. – This fund is used to account for the activities of Brazos 2020, Inc., a blended component unit of the Council.

Brazos Valley Wide Area Communications System – This fund is used to account for the construction, acquisition, implementation, operation and maintenance of a cooperative communication system between Brazos and Washington Counties, Texas A&M University, and the Cities of Bryan, College Station, and Brenham and to join with the regional communications system of Harris County in order to improve the ability of public safety and public service radio communications internally and among themselves, and to allow for direct access to, and the exchange of, data.

Texas Department of Transportation – This fund is used to account for federal grants awarded to Brazos Valley Council of Governments by the Texas Department of Transportation.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

	Texas Commission on Environmental Quality	Community and Economic Development Assistance	County Indigent Health Care	U. S. Department of Homeland Security	Governor's Office Criminal Justice Division
ASSETS					
Cash and cash equivalents	\$ 31,416	\$ -	\$ 49,188	\$ -	\$ -
Accounts receivable:					
Grantor	-	8,233	-	-	66,265
Other	-	-	-	70,380	-
Prepaid items	-	-	-	-	-
 Total assets	 31,416	 8,233	 49,188	 70,380	 66,265
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	65	-	31,629	901	-
Due to other funds	-	8,233	-	69,479	66,265
Total liabilities	31,416	8,233	31,629	70,380	66,265
 Fund balances:					
Nonspendable	-	-	-	-	-
Restricted for:					
Health and human services	-	-	17,559	-	-
Homeland security	-	-	-	-	-
Workforce development	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	17,559	-	-
 Total liabilities and fund balances	 \$ 31,416	 \$ 8,233	 \$ 49,188	 \$ 70,380	 \$ 66,265

<u>Brazos Valley Quality Workforce Planning Corporation</u>	<u>Brazos 2020 Vision, Inc.</u>	<u>Brazos Valley Wide Area Communications Systems</u>	<u>Texas Department of Transportation</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 33,948	\$ -	\$ 769,741	\$ -	\$ 884,293
-	-	-	27,433	101,931
2,181	-	-	-	72,561
<u>3,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,155</u>
<u>39,284</u>	<u>-</u>	<u>769,741</u>	<u>27,433</u>	<u>1,061,940</u>
40	-	2,816	-	35,451
<u>-</u>	<u>61,451</u>	<u>-</u>	<u>27,433</u>	<u>232,861</u>
<u>40</u>	<u>61,451</u>	<u>2,816</u>	<u>27,433</u>	<u>299,663</u>
3,155	-	-	-	3,155
-	-	-	-	17,559
-	-	766,925	-	766,925
36,089	-	-	-	36,089
<u>-</u>	<u>(61,451)</u>	<u>-</u>	<u>-</u>	<u>(61,451)</u>
<u>39,244</u>	<u>(61,451)</u>	<u>766,925</u>	<u>-</u>	<u>762,277</u>
<u>\$ 39,284</u>	<u>\$ -</u>	<u>\$ 769,741</u>	<u>\$ 27,433</u>	<u>\$ 1,061,940</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Texas Commission on Environmental Quality	Community and Economic Development Assistance	County Indigent Health Care	U. S. Department of Homeland Security	Governor's Office Criminal Justice Division
REVENUES					
Intergovernmental	\$ 77,454	\$ 7,895	\$ -	\$ 473,510	\$ 161,478
Membership dues	-	-	310,325	-	-
Other	-	-	30	19,615	-
Total revenues	<u>77,454</u>	<u>7,895</u>	<u>310,355</u>	<u>493,125</u>	<u>161,478</u>
EXPENDITURES					
Current:					
Workforce development	-	-	-	-	-
Economic development	-	9,934	-	-	-
Resource conservation	77,454	-	-	-	-
Health and human services	-	-	300,415	-	-
Homeland security	-	-	-	484,345	-
Criminal justice	-	-	-	-	153,060
Transportation	-	-	-	-	-
Total expenditures	<u>77,454</u>	<u>9,934</u>	<u>300,415</u>	<u>484,345</u>	<u>153,060</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(2,039)</u>	<u>9,940</u>	<u>8,780</u>	<u>8,418</u>
OTHER FINANCING SOURCES					
Transfers in	-	2,039.00	-	-	-
Transfers out	-	-	-	(8,780)	(8,418)
Total other financing sources	<u>-</u>	<u>2,039</u>	<u>-</u>	<u>(8,780)</u>	<u>(8,418)</u>
NET CHANGE IN FUND BALANCES	-	-	9,940	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>7,619</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,559</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Brazos Valley Quality Workforce Planning Corporation</u>	<u>Brazos 2020 Vision, Inc.</u>	<u>Brazos Valley Wide Area Communications Systems</u>	<u>Texas Department of Transportation</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 47,827	\$ 768,164
-	-	963,205	-	1,273,530
<u>16,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,169</u>
<u>16,524</u>	<u>-</u>	<u>963,205</u>	<u>47,827</u>	<u>2,077,863</u>
13,627	-	-	-	13,627
-	-	-	-	9,934
-	-	-	-	77,454
-	-	-	-	300,415
-	-	525,904	-	1,010,249
-	-	-	-	153,060
-	-	-	48,440	48,440
<u>13,627</u>	<u>-</u>	<u>525,904</u>	<u>48,440</u>	<u>1,613,179</u>
<u>2,897</u>	<u>-</u>	<u>437,301</u>	<u>(613)</u>	<u>464,684</u>
2,500	-	-	613	5,152
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,198)</u>
<u>2,500</u>	<u>-</u>	<u>-</u>	<u>613</u>	<u>(12,046)</u>
5,397	-	437,301	-	452,638
<u>33,847</u>	<u>(61,451)</u>	<u>329,624</u>	<u>-</u>	<u>309,639</u>
<u>\$ 39,244</u>	<u>\$ (61,451)</u>	<u>\$ 766,925</u>	<u>\$ -</u>	<u>\$ 762,277</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<u>BVRAC</u>				
Assets:				
Cash and investments	\$ <u>6,163</u>	\$ <u>267,828</u>	\$ <u>166,960</u>	\$ <u>107,031</u>
Liabilities:				
Due to others	\$ <u>6,163</u>	\$ <u>267,828</u>	\$ <u>166,960</u>	\$ <u>107,031</u>

SUPPLEMENTAL SCHEDULES

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF FINAL INDIRECT COST RATE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	<u>Budget</u>	<u>Actual</u>
INDIRECT COSTS		
Salaries and benefits	\$ 300,479	\$ 318,270
Travel	90,000	100,684
General and administrative	342,561	293,097
Other	<u>106,200</u>	<u>5,139</u>
 Total indirect costs	 \$ <u>839,240</u>	 \$ <u>717,190</u>
 CALCULATION OF INDIRECT COST RATE		
Total indirect costs	\$ 839,240	\$ 717,190
 Total expenditures excluding capital outlay	 <u>32,598,471</u>	 <u>33,144,064</u>
 Indirect cost rate	 <u>2.57%</u>	 <u>2.16%</u>

Note:

The Council recovers actual indirect costs incurred during the year.

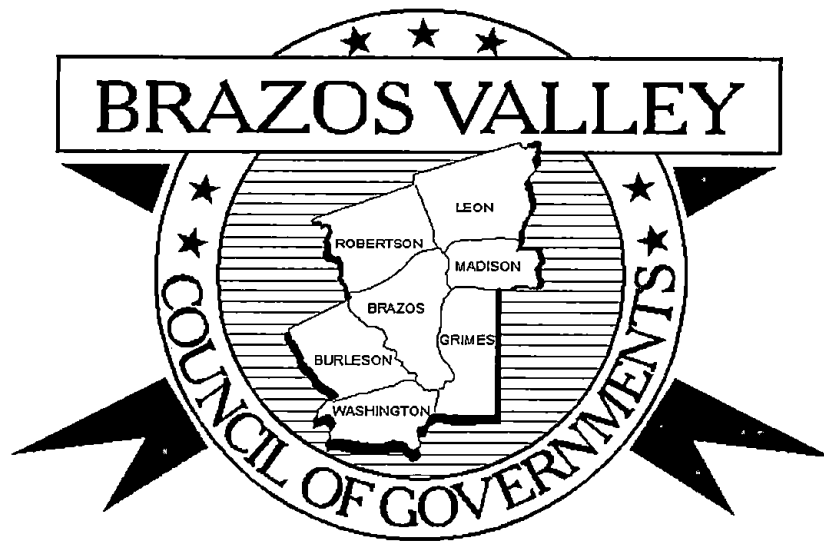
Therefore, there is no over or under recovery of indirect costs.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

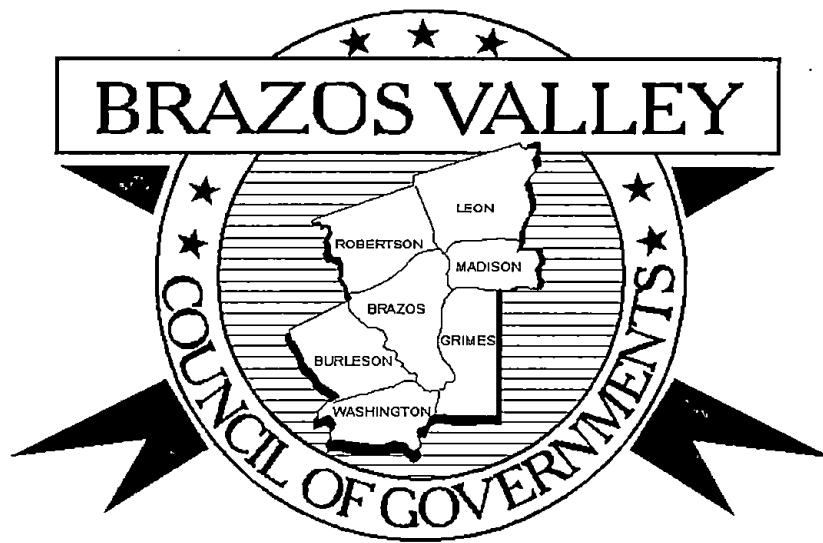
SCHEDULE OF FINAL FRINGE BENEFIT RATE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	<u>Budget</u>	<u>Actual</u>
SALARIES		
Direct salaries	\$ 3,356,587	\$ 3,454,657
Indirect salaries	<u>248,776</u>	<u>265,744</u>
Total salaries	<u>\$ 3,605,363</u>	<u>\$ 3,720,401</u>
FRINGE BENEFITS		
Payroll taxes	\$ 272,289	\$ 270,669
Retirement contributions	227,797	232,617
Health, dental, and vision insurance premiums	656,260	397,981
Term life insurance premiums	21,872	18,127
Disability insurance premiums	12,811	13,045
Unemployment insurance	864	14,605
Workers' compensation insurance premiums	11,566	12,398
401k administrative costs	<u>-</u>	<u>5,400</u>
Total fringe benefits	<u>\$ 1,203,459</u>	<u>\$ 964,842</u>
FRINGE BENEFIT RATE	<u>33.38%</u>	<u>25.93%</u>



STATISTICAL SECTION



STATISTICAL SECTION

(Unaudited)

This portion of Brazos Valley Council of Governments' comprehensive annual financial report presents multiple years of data to provide a historical perspective for understanding the information available in the financial statements, note disclosures, and required supplementary information and for assessing the Council's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the Council's financial performance and well-being have changed over time.	55
Revenue Capacity These schedules contain trend information to help the reader assess the Council's most significant local revenue resource.	63
Debt Capacity These schedules contain trend information to help the reader assess the Council's current levels of outstanding debt.	66
Economic and Demographic Indicators These schedules contain economic and demographic information to help the reader understand the environment within which the Council's financial activities take place.	67
Operating Information These schedules contain service data to help the reader understand how the information in the Council's financial report relates to the services and activities performed by the Council.	68

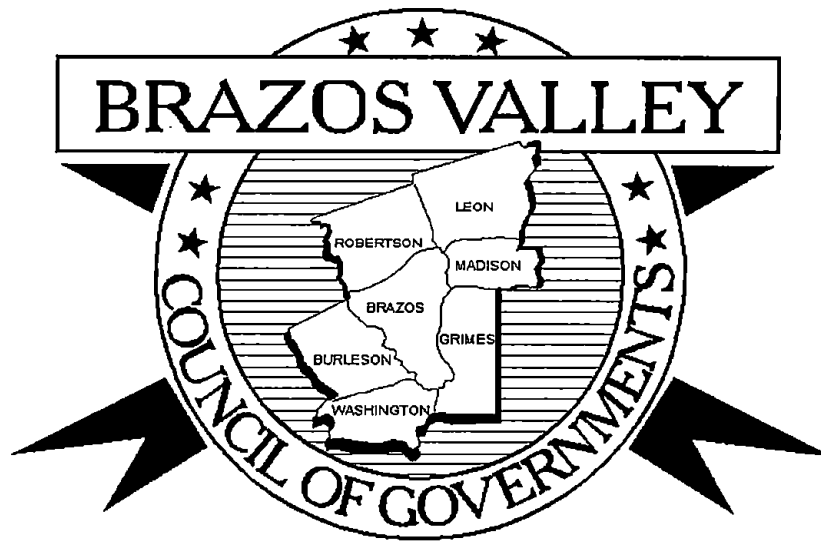


TABLE 1

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Full Accrual Basis of Accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities:										
Net investment in capital assets	\$ 448,004	\$ 804,598	\$ 3,399,084	\$ 3,234,735	\$ 2,788,270	\$ 2,355,197	\$ 1,862,898	\$ 2,249,100	\$ 1,593,569	\$ 953,349
Restricted	3,995,957	2,413,603	4,225,071	3,729,248	4,816,162	3,008,510	3,718,258	3,284,134	3,357,994	4,048,174
Unrestricted	<u>641,716</u>	<u>764,206</u>	<u>1,032,119</u>	<u>1,147,552</u>	<u>1,181,197</u>	<u>1,096,865</u>	<u>1,166,410</u>	<u>1,365,752</u>	<u>1,172,571</u>	<u>1,247,301</u>
Total governmental activities net position	<u>\$ 5,085,677</u>	<u>\$ 3,982,407</u>	<u>\$ 8,656,274</u>	<u>\$ 8,111,535</u>	<u>\$ 8,785,629</u>	<u>\$ 6,460,572</u>	<u>\$ 6,747,566</u>	<u>\$ 6,898,986</u>	<u>\$ 6,124,134</u>	<u>\$ 6,248,824</u>
Business-type activities:										
Unrestricted	\$ -	\$ -	\$ -	\$ 45,500	\$ 90,874	\$ 25,365	\$ -	\$ -	\$ -	\$ -
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,500</u>	<u>\$ 90,874</u>	<u>\$ 25,365</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total										
Net investment in capital assets	\$ 448,004	\$ 804,598	\$ 3,399,084	\$ 3,234,735	\$ 2,788,270	\$ 2,355,197	\$ 1,862,898	\$ 2,249,100	\$ 1,593,569	\$ 953,349
Restricted	3,995,957	2,413,603	4,225,071	3,729,248	4,816,162	3,008,510	3,718,258	3,284,134	3,357,994	4,048,174
Unrestricted	<u>641,716</u>	<u>764,206</u>	<u>1,032,119</u>	<u>1,193,052</u>	<u>1,272,071</u>	<u>1,122,230</u>	<u>1,166,410</u>	<u>1,365,752</u>	<u>1,172,571</u>	<u>1,247,301</u>
Total	<u>\$ 5,085,677</u>	<u>\$ 3,982,407</u>	<u>\$ 8,656,274</u>	<u>\$ 8,157,035</u>	<u>\$ 8,876,503</u>	<u>\$ 6,485,937</u>	<u>\$ 6,747,566</u>	<u>\$ 6,898,986</u>	<u>\$ 6,124,134</u>	<u>\$ 6,248,824</u>

Note: The Council began reporting business-type activities in fiscal year 2010 and operations completely ceased in fiscal year 2014.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS (Full Accrual Basis of Accounting)

	Fiscal Year			
	2007	2008	2009	2010
EXPENSES				
Governmental activities:				
General government	\$ 1,116,551	\$ 763,489	\$ 869,144	\$ 702,473
Workforce development	9,684,565	9,475,944	9,850,446	11,828,507
Housing and urban development	10,075,384	11,778,925	9,692,664	11,431,972
Emergency communications	930,441	815,591	903,580	926,339
Economic development	145,490	160,223	237,535	133,235
Resource conservation	317,750	195,565	223,115	114,465
Health and human services	3,771,554	4,303,758	4,278,236	5,478,100
Homeland security	197,504	190,796	1,301,245	924,279
Aging	1,873,344	2,238,124	2,177,343	2,308,364
Criminal justice	126,458	166,349	187,939	313,090
Transportation	68,139	47,912	92,674	85,454
Interest	58,281	53,745	39,863	37,706
Total governmental activities expenses	<u>28,365,461</u>	<u>30,190,421</u>	<u>29,853,784</u>	<u>34,283,984</u>
Business-type activities:				
Health care	-	-	-	101,298
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,298</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	1,037,376	976,152	1,047,274	770,322
Workforce development	-	44,389	57,950	61,718
Housing and urban development	-	34,272	29,069	33,537
Emergency communications	-	3	360	565
Economic development	-	41,741	30,741	33,714
Resource conservation	3,850	3,135	5,608	5,035
Health and human services	99,223	314,491	320,305	308,338
Homeland security	-	7,231	175,931	-
Aging	53,786	241,180	82,824	69,890
Criminal justice	-	18	-	17,698
Transportation	-	10,000	-	-
Operating grants and contributions	28,821,617	27,316,451	28,843,551	32,049,267
Capital grants and contributions	-	-	3,739,248	189,700
Total governmental activities program revenues	<u>30,015,852</u>	<u>28,989,063</u>	<u>34,332,861</u>	<u>33,539,784</u>

TABLE 2

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 741,925	\$ 749,713	\$ 865,789	\$ 1,046,188	\$ 1,173,386	\$ 1,104,589
9,647,445	9,216,708	9,060,723	9,495,121	10,748,354	10,907,470
10,329,653	10,912,219	10,166,856	10,531,316	10,210,977	11,246,986
1,569,074	1,226,951	776,798	1,041,300	1,241,207	1,019,897
276,573	174,730	88,795	122,500	165,855	120,002
166,528	88,168	164,211	105,099	131,352	75,703
5,572,118	4,663,157	4,515,100	4,347,487	4,156,720	5,920,969
1,254,460	1,497,284	1,384,648	1,465,728	1,637,696	1,486,103
2,238,986	2,152,639	2,135,126	2,002,010	2,078,337	2,375,340
191,447	146,754	153,159	133,885	177,869	151,463
73,435	75,794	77,877	75,016	56,440	46,660
5,915	-	-	-	-	-
<u>32,067,559</u>	<u>30,904,117</u>	<u>29,389,082</u>	<u>30,365,650</u>	<u>31,778,193</u>	<u>34,455,182</u>
<u>89,666</u>	<u>239,466</u>	<u>58,329</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>89,666</u>	<u>239,466</u>	<u>58,329</u>	<u>-</u>	<u>-</u>	<u>-</u>
729,375	708,682	789,417	783,905	794,381	884,592
81,693	37,766	20,474	36,251	48,580	34,092
107,771	33,548	27,464	23,982	27,739	40,321
2,475	595	-	280	-	-
31,547	24,188	55,387	41,717	48,141	15,046
-	120	-	-	-	-
154,572	116,203	106,984	87,436	46,999	14,678
-	-	-	-	-	19,615
70,101	70,100	87,179	76,995	41,900	54,711
-	-	-	-	1,830	-
739	-	-	-	-	-
31,441,850	27,445,525	28,452,057	29,085,543	29,747,919	33,243,621
-	-	-	-	-	-
<u>32,620,123</u>	<u>28,436,727</u>	<u>29,538,962</u>	<u>30,136,109</u>	<u>30,757,489</u>	<u>34,306,676</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

CHANGES IN NET POSITION (Continued) LAST TEN FISCAL YEARS (Full Accrual Basis of Accounting)

	Fiscal Year			
	2007	2008	2009	2010
Business-type activities:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	-	-	-	-
Total business-type activities				
program revenues	-	-	-	-
NET (EXPENSE) REVENUES				
Governmental activities	1,650,391	(1,201,358)	4,479,077	(744,200)
Business-type activities	-	-	-	(101,298)
Total	<u>1,650,391</u>	<u>(1,201,358)</u>	<u>4,479,077</u>	<u>(845,498)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Unrestricted grants and contributions	-	-	-	249,845
Investment earnings	10,397	98,088	14,007	7,400
Miscellaneous	-	-	-	89,014
Transfers	-	-	-	(146,798)
Total governmental activities	<u>10,397</u>	<u>98,088</u>	<u>14,007</u>	<u>199,461</u>
Business-type activities:				
Investment earnings	-	-	-	-
Gain on forgiveness of loan payable	-	-	-	-
Transfers	-	-	-	146,798
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,798</u>
CHANGE IN NET POSITION				
Governmental activities	1,660,788	(1,103,270)	4,493,084	(544,739)
Business-type activities	-	-	-	45,500
Total	<u>\$ 1,660,788</u>	<u>\$ (1,103,270)</u>	<u>\$ 4,493,084</u>	<u>\$ (499,239)</u>

Note: The Council began reporting business-type activities in fiscal year 2010 and operations completely ceased in fiscal year 2014.

TABLE 2

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 86,340	\$ 177,864	\$ -	\$ -	\$ -	\$ -
-	-	32,500	-	-	-
86,340	177,864	32,500	-	-	-
552,564	(2,467,390)	149,880	(229,541)	(1,020,704)	(148,506)
(3,326)	(61,602)	(25,829)	-	-	-
549,238	(2,528,992)	124,051	(229,541)	(1,020,704)	(148,506)
90,371	59,410	55,500	55,500	55,500	55,500
4,461	14,205	4,031	6,303	2,936	4,556
75,398	64,811	77,583	178,358	224,241	213,140
(48,700)	3,907	-	140,800	-	-
121,530	142,333	137,114	380,961	282,677	273,196
-	-	464	-	-	-
-	-	-	140,800	-	-
48,700	(3,907)	-	(140,800)	-	-
48,700	(3,907)	464	-	-	-
674,094	(2,325,057)	286,994	151,420	(738,027)	124,690
45,374	(65,509)	(25,365)	-	-	-
\$ 719,468	\$ (2,390,566)	\$ 261,629	\$ 151,420	\$ (738,027)	\$ 124,690

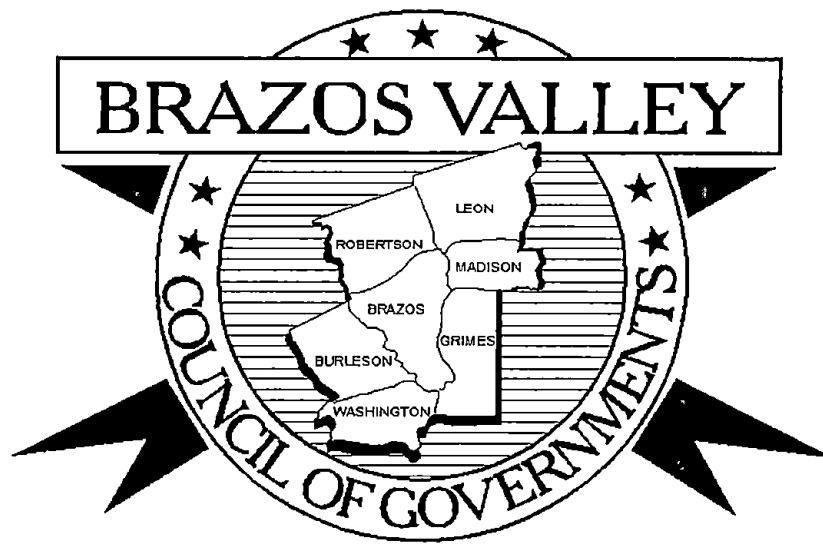


TABLE 3

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General fund										
Reserved	\$ 777,849	\$ 689,503	\$ 714,727	\$ 608,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	711,995	903,935	1,051,537	1,303,202	-	-	-	-	-	-
Nonspendable	-	-	-	-	86,029	242,496	149,531	43,658	7,621	8,760
Unassigned	-	-	-	-	1,372,152	1,183,100	1,329,573	1,560,581	1,451,554	1,545,823
Total general fund	\$ 1,489,844	\$ 1,593,438	\$ 1,766,264	\$ 1,911,541	\$ 1,458,181	\$ 1,425,596	\$ 1,479,104	\$ 1,604,239	\$ 1,459,175	\$ 1,554,583
Special revenue funds										
Reserved	\$ 534,667	\$ 611,979	\$ 727,500	\$ 704,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	3,461,290	1,801,624	3,556,444	3,025,078	-	-	-	-	-	-
Nonspendable	-	-	-	-	37,976	1,787	3,999	2,247	16,280	16,913
Restricted	-	-	-	-	4,806,768	3,008,510	3,718,258	3,284,134	3,357,994	4,048,174
Unassigned	-	-	-	-	(147,291)	(161,826)	(128,452)	(95,452)	(73,536)	(74,519)
Total special revenue funds	\$ 3,995,957	\$ 2,413,603	\$ 4,283,944	\$ 3,729,248	\$ 4,697,453	\$ 2,848,471	\$ 3,593,805	\$ 3,190,929	\$ 3,300,738	\$ 3,990,568

Note: The Council implemented GASB Statement 54 in fiscal year 2011. Prior year balances have not been restated to conform to GASB Statement 54.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2007	2008	2009	2010
REVENUES				
Intergovernmental	\$ 27,574,719	\$ 26,863,151	\$ 31,217,058	\$ 31,622,797
Membership dues ²	55,600	55,800	231,832	420,752
Charges for services ¹	1,385,341	1,115,124	1,083,402	1,082,160
Matching funds	315,045	453,300	1,365,741	484,247
Other	695,544	605,569	448,835	259,571
Total revenues	<u>30,026,249</u>	<u>29,092,944</u>	<u>34,346,868</u>	<u>33,869,527</u>
EXPENDITURES				
Current:				
General government	1,030,186	786,049	827,298	731,781
Workforce development	9,686,257	9,468,430	9,866,583	11,829,665
Housing and urban development	10,075,384	11,823,808	9,676,343	11,415,651
Emergency communications	1,085,624	1,089,225	810,712	896,682
Economic development	145,490	160,223	237,535	133,235
Resources conservation	317,750	195,565	223,115	114,465
Health and human services	3,771,554	4,303,758	4,278,236	5,778,050
Homeland security	197,504	190,796	4,093,883	471,834
Aging	1,865,669	2,252,839	2,115,385	2,293,477
Criminal justice	126,458	166,349	187,939	313,090
Transportation	68,139	47,912	92,674	85,454
Debt service				
Principal	20,494	33,005	34,918	31,058
Interest and fiscal charges	58,281	53,745	39,863	37,706
Total expenditures	<u>28,448,790</u>	<u>30,571,704</u>	<u>32,484,484</u>	<u>34,132,148</u>
NET CHANGE IN FUND BALANCES	<u>1,577,459</u>	<u>(1,478,760)</u>	<u>1,862,384</u>	<u>(262,621)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	112,755
Transfers out	-	-	-	(259,553)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(146,798)</u>
NET CHANGE IN FUND BALANCES	<u>\$ 1,577,459</u>	<u>\$ (1,478,760)</u>	<u>\$ 1,862,384</u>	<u>\$ (409,419)</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>0.3%</u>	<u>0.3%</u>	<u>0.2%</u>	<u>0.2%</u>

Notes:

¹ Charges for services primarily include amounts charged to occupants of the Center for Regional Services.

² Membership dues include amounts from the Brazos Valley Wide Area Communications System Fund. 2016 membership dues include an additional \$194,261 of dues for the purpose of capital acquisition.

TABLE 4

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 30,287,603	\$ 26,022,377	\$ 26,781,619	\$ 27,337,110	\$ 28,126,229	\$ 31,338,318
737,299	1,031,323	1,274,903	1,268,474	1,222,149	1,329,030
941,555	891,450	954,036	919,999	834,121	941,442
507,319	433,079	434,247	529,961	450,938	623,171
316,577	196,924	231,271	320,726	406,729	347,911
<u>32,790,353</u>	<u>28,575,153</u>	<u>29,676,076</u>	<u>30,376,270</u>	<u>31,040,166</u>	<u>34,579,872</u>
688,587	836,624	843,816	1,007,361	1,164,507	1,053,363
9,632,622	9,206,211	9,052,688	9,500,091	10,736,338	10,902,315
10,317,412	10,909,991	10,162,022	10,541,938	10,196,124	11,243,354
1,338,479	1,020,235	670,328	1,272,427	1,184,809	901,717
276,573	174,546	88,366	123,442	164,801	119,261
166,528	88,039	163,933	105,711	130,485	77,454
5,828,046	4,620,915	4,471,823	4,312,986	4,107,388	5,919,008
865,505	1,235,669	1,067,163	1,716,216	1,092,774	1,010,249
2,233,920	2,146,137	2,126,719	2,004,287	2,066,157	2,366,413
191,447	146,667	152,950	134,345	177,401	153,060
73,435	75,593	77,426	76,007	54,637	48,440
608,339	-	-	-	-	-
5,915	-	-	-	-	-
<u>32,226,808</u>	<u>30,460,627</u>	<u>28,877,234</u>	<u>30,794,811</u>	<u>31,075,421</u>	<u>33,794,634</u>
563,545	(1,885,474)	798,842	(418,541)	(35,255)	785,238
42,275	93,255	31,363	182,160	55,026	25,850
(90,975)	(89,348)	(31,363)	(41,360)	(55,026)	(25,850)
(48,700)	3,907	-	140,800	-	-
<u>\$ 514,845</u>	<u>\$ (1,881,567)</u>	<u>\$ 798,842</u>	<u>\$ (277,741)</u>	<u>\$ (35,255)</u>	<u>\$ 785,238</u>
<u>1.9%</u>	<u>- %</u>	<u>- %</u>	<u>- %</u>	<u>- %</u>	<u>- %</u>

TABLE 5

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
LOCAL GOVERNMENT ANNUAL MEMBERSHIP DUES BY ENTITY
LAST TEN FISCAL YEARS

	Fiscal Year										
	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Brazos County	\$ 23,800	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500
Burleson County	2,418	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Grimes County	3,011	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Leon County	2,307	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Madison County	2,109	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Robertson County	2,631	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Washington County	3,850	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
City of Brenham	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Bedias Creek SWCD	50	-	100	-	-	-	-	-	-	-	-
Brazos SWCD	50	-	-	-	-	-	-	-	-	-	-
Navasota SWCD	50	-	100	-	-	-	-	-	-	-	-
Washington SWCD	50	100	100	-	-	-	-	-	-	-	-
Total Membership Dues	\$ 40,376	\$ 55,600	\$ 55,800	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500

TABLE 6

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

COUNTY INDIGENT HEALTH CARE DUES BY ENTITY

LAST TEN FISCAL YEARS

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Brazos County	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700	\$ 96,700
Burleson County	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
Grimes County	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Leon County	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Madison County	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Robertson County	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500
Washington County	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Waller County	-	-	-	21,000	28,000	28,000	28,000	30,000	30,000	30,000
Austin County	26,000	26,000	26,000	26,000	26,000	28,000	28,000	30,000	30,000	30,000
Wharton County	-	-	-	-	2,500	30,000	30,000	30,000	30,000	30,000
Total CIHC Dues	<u>\$ 250,700</u>	<u>\$ 250,700</u>	<u>\$ 250,700</u>	<u>\$ 271,700</u>	<u>\$ 281,200</u>	<u>\$ 310,700</u>	<u>\$ 310,700</u>	<u>\$ 314,700</u>	<u>\$ 314,700</u>	<u>\$ 314,700</u>

TABLE 7

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

BRAZOS VALLEY WIDE AREA COMMUNICATION SYSTEMS DUES BY ENTITY

LAST SEVEN FISCAL YEARS

	Fiscal Year							
	2009	2010	2011	2012	2013	2014	2015	2016
Brazos County	\$ 17,927	\$ 37,219	\$ 46,069	\$ 76,489	\$ 90,613	\$ 97,702	\$ 94,773	\$ 107,058
City of Bryan	39,022	81,013	87,090	144,598	137,816	104,233	102,271	97,671
City of College Station	62,878	130,541	118,578	196,876	211,904	210,732	214,406	202,270
Texas A& M	23,153	48,067	45,508	75,558	65,826	69,777	65,308	69,956
City of Brenham	16,476	34,206	51,677	85,801	85,534	69,511	66,492	63,475
Washington County	<u>16,476</u>	<u>34,206</u>	<u>51,677</u>	<u>85,801</u>	<u>85,534</u>	<u>114,496</u>	<u>114,438</u>	<u>112,645</u>
Total	\$ <u>175,932</u>	\$ <u>365,252</u>	\$ <u>400,599</u>	\$ <u>665,123</u>	\$ <u>677,227</u>	\$ <u>666,451</u>	\$ <u>657,688</u>	\$ <u>653,075</u>

Notes: No dues collected prior to 2009.

The above amounts are contributed for the purpose of annual maintenance and operations.

The membership dues presented in the combining fund financial statements include an additional \$194,261 of dues for the purpose of capital acquisition. This amount is not included in the above table.

TABLE 8

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities	Business-type Activities	Discreetly Presented Component Unit	Total Outstanding Debt	Percentage of Personal Income	Per Capita
	Note Payable	Loan Payable	Note Payable			
2007	\$ 707,320	\$ -	\$ -	\$ 707,320	0.94%	2.42
2008	674,315	-	-	674,315	0.90%	2.31
2009	639,397	-	-	639,397	0.77%	2.03
2010	608,339	45,000	-	653,339	0.76%	2.13
2011	-	173,300	-	173,300	0.19%	0.55
2012	-	173,300	-	173,300	0.19%	0.53
2013	-	140,800	-	140,800	0.13%	0.43
2014	-	-	-	-	N/A	N/A
2015	-	-	-	-	N/A	N/A
2016	-	-	-	-	N/A	N/A

Notes: Details regarding the Council's outstanding debt can be found in the notes to the financial statements.

The Council had no outstanding debt at the end of fiscal year 2016.

See Table 9 for personal income and population data.

TABLE 9

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Calendar Year	Population ¹	Personal Income (\$000) ¹	Per Capita Personal Income	Gross Sales ²	Taxable Sales	Average Outlets ²	Total Employment ³	Unemployment Rate
2007	291,720	\$ 7,525,597	\$ 25,797	\$ 10,254,133,930	\$ 2,716,850,103	7,121	137,985	4.2%
2008	295,805	7,983,187	26,988	11,992,414,405	2,939,756,574	7,070	141,130	4.3%
2009	315,471	8,340,801	26,439	9,522,805,409	2,691,296,856	7,477	137,313	6.6%
2010	306,945	8,596,671	28,007	10,995,593,849	2,632,617,716	7,219	149,665	6.3%
2011	312,371	8,924,672	28,571	11,990,162,607	3,001,854,470	7,596	148,754	5.7%
2012	325,901	9,311,244	28,808	11,918,608,328	3,063,197,754	7,357	149,760	5.1%
2013	325,857	10,948,560	33,599	8,512,867,324	3,220,892,729	8,377	161,033	4.9%
2014	331,582	10,844,312	32,705	14,039,988,773	3,429,992,567	9,367	161,971	4.6%
2015	335,237	11,998,606	35,791	13,488,692,759	3,792,000,014	8,636	159,776	4.7%
2016	325,498	12,921,294	39,697	11,711,518,425	3,913,212,221	6,216	161,373	4.3%

Notes:

¹ Population and Personal Income Derived from U.S. Bureau of Economic Analysis CA1-3 Report.

² Gross Sales, State Tax, and Avg. Outlets Derived from Texas State Sales and Use Historical Data as of Dec 2016.

³ Total Employment reflects Civilian Labor Force as of December 2016.

TABLE 10

**BRAZOS VALLEY COUNCIL OF GOVERNMENTS
PROGRAM AND FUNCTION INDICATORS
LAST TEN FISCAL YEARS**

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Area Agency on Aging:										
Home delivered meals	72,903	91,059	79,179	88,306	82,465	85,538	85,071	72,677	71,264	70,131
Congregate meals	59,949	59,968	60,842	67,163	65,013	63,047	58,700	53,619	54,767	65,155
Indigent Health Care:										
Eligible clients served	321	260	466	285	321	302	288	284	494	237
HIV/Health Services:										
Number of unduplicated clients served per year by all funded agencies	3,130	3,234	3,218	3,443	3,542	3,081	3,765	2,381	2,680	3,028
TexHealth Brazos Valley:										
Number of enrolled groups (small businesses)	-	-	-	8	28	-	-	-	-	-
Housing Choice Voucher Program:										
Average number of vouchers used per month per year	1,873	1,935	1,619	1,772	1,550	1,703	1,534	1,638	1,591	1,630
Total Housing Assistance provided to the Brazos Valley	\$ -	\$ -	\$ -	\$ 10,224,055	\$ 9,108,425	\$ 10,482,482	\$ 9,017,036	\$ 9,246,477	\$ 8,854,649	\$ 9,558,378
Public Safety Planning:										
Number of volunteers recruited for Protect Texas	165	71	71	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of individuals with special needs registered	218	197	192	215	276	N/A	N/A	N/A	N/A	N/A
Number of training exercises hosted	6	1	3	1	6	5	4	6	5	13
Juvenile support reimbursement	83	35	58	39	40	43	8	18	22	12
Law enforcement officers trained	79	98	55	68	71	127	86	156	105	131
Juvenile probation officers trained	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RSVP - Citizen Corp:										
Total volunteers	988	1,041	1,233	1,357	1,408	1,295	903	-	-	-
Solid Waste Management:										
Pass-through dollars for annual projects	\$ 88,033	\$ 81,261	\$ 81,261	\$ 67,578	\$ 86,513	\$ 63,328	\$ 74,735	\$ 34,377	\$ 72,472	\$ 10,764
911:										
Number of calls	87,451	89,629	90,112	92,334	115,008	131,075	136,326	107,716	149,527	139,379
Workforce Solutions:										
Workforce Investment Act adults served	651	846	1,407	2,101	647	649	549	821	554	578
Children benefiting from Workforce subsidized child care	16,425	17,114	16,010	16,169	18,229	12,108	12,867	13,104	13,212	13,456
Employees served by Workforce Solutions	1,256	1,284	1,595	1,765	1,355	719	1,155	1,191	1,256	1,312

TABLE 11

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
FULLTIME EQUIVALENT EMPLOYEES
BY PROGRAM/DEPARTMENT
LAST TEN FISCAL YEARS

Program/Department	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
911 Services	3	4	3	3	3	3	3	3	4	3
Accounting Services/Finance	9	10	8	10	8	9	9	8	9	8
Administration	3	4	4	6	3	3	3	3	2	2
Area Agency on Aging	10	11	10	10	10	12	10	10	10	10
BV Affordable Housing Corporation	5	5	5	4	4	4	5	4	5	5
County Indigent Health Care	4	4	4	5	4	4	5	4	4	4
Criminal Justice/Public Safety Planning	5	5	5	5	5	5	8	6	6	5
Economic Development	1	1	2	3	3	3	4	3	2	2
Human Resources	2	2	2	2	2	3	2	2	2	2
Reception/Administration	1	1	1	1	1	1	2	2	3	3
Section 8 Housing	14	15	13	15	14	16	15	14	15	16
Solid Waste Planning	1	1	1	1	1	1	1	1	1	1
Purchasing Solutions - Alliance	-	1	2	2	1	1	1	1	2	2
Systems Administration	4	4	3	4	4	5	5	4	5	5
TX Dept. of Health - HIV/AIDS	4	5	5	6	5	6	7	4	5	5
Workforce Development	10	10	8	11	8	11	10	9	14	14
Total	76	83	76	88	76	87	90	78	89	87

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

PRINCIPAL EMPLOYERS

CURRENT YEAR

<u>Taxpayer</u>	2016	
	<u>Number of Employees</u>	<u>Percentage of Employment</u>
Private:		
Reynolds and Reynolds	1,800	1.12%
Scott & White	1,200	0.74%
St Joseph Hospital	1,200	0.74%
Wal-Mart Associates Inc	1,000	0.62%
HEB Grocery Company LP	1,000	0.62%
Sanderson Farmers Inc - Processing	1,000	0.62%
Blue Bell Creameries inc	650	0.40%
Kent Moore Cabinets	576	0.36%
Ply Gem Windows	550	0.34%
Public:		
Texas A&M University/Health Science Center	17,000	10.53%
Bryan ISD	2,200	1.36%
College Station ISD	1,522	0.94%
Blinn College	814	0.50%
Brenham State School	1,000	0.62%
Brazos County	999	0.62%
Texas Dept. of Criminal Justice	999	0.62%
City of Bryan	800	0.50%
Brenham ISD	710	0.44%
City of College Station	750	0.46%
Other	125,603	77.83%
Total	161,373	100.00%

Sources and Notes:

The Research Valley Partnership, Inc

*Listed in order of size

** The Labor Market and Career Index does not identify employment statistics for employers in the region.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

CAPITAL ASSET STATISTICS BY FUNCTION

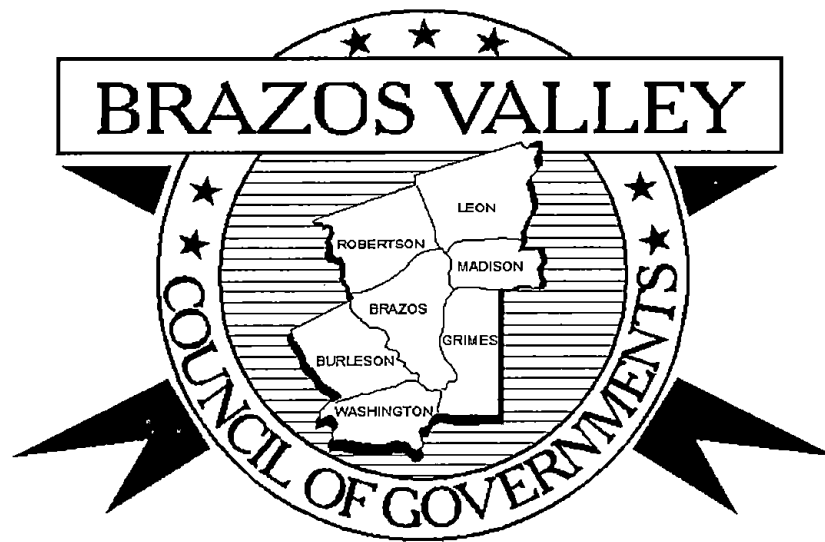
LAST TEN FISCAL YEARS

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>General Government</u>										
Equipment	21	25	24	29	30	23	43	43	33	32
Software	6	6	6	7	6	1	1	1	7	7
<u>Workforce Development</u>										
Office Equipment	5	5	8	10	9	7	-	-	5	5
Software	1	1	1	1	1	-	1	1	1	1
<u>Emergency Communication</u>										
PSAP Equipment	17	28	29	31	24	21	27	21	34	34
Software	-	7	7	7	14	7	1	1	2	2
<u>Aging</u>										
Transportation Vans	6	9	5	3	3	3	3	3	3	3
Software	1	1	1	2	2	2	2	1	1	1
<u>Housing</u>										
Software	-	1	1	1	1	1	1	1	1	1
<u>Homeland Security</u>										
Communications Equipment	-	-	3	61	64	68	70	68	76	76
Software	-	-	1	1	1	1	1	1	2	2
<u>Health Services</u>										
TeleHealth Equipment	-	-	3	6	6	6	6	6	6	-
<u>Public Safety</u>										
Equipment	-	-	-	-	5	6	6	6	29	6

Notes: Assets in excess of \$5,000

Assets purchased with grant funds but owned by subrecipients are not included.

SINGLE AUDIT SECTION





PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**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**

To the Board of Directors
Brazos Valley Council of Governments
Bryan, Texas

We have audited, 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, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Brazos Valley Council of Governments (the "Council"), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated March 8, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Council'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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

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

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 8, 2017



PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH UNIFORM GUIDANCE AND THE STATE OF TEXAS
UNIFORM GRANT MANAGEMENT STANDARDS**

To the Board of Directors
Brazos Valley Council of Governments
Bryan, Texas

Report on Compliance for Each Major Federal and State Program

We have audited The Council's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* ("UGMS"), issued by the Governor's Office of Budget and Planning, that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2016. The Council's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of The Council's major federal and state 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and UGMS. Those standards, the Uniform Guidance, and UGMS 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 or state program occurred. An audit includes examining, on a test basis, evidence about Council'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 and state program. However, our audit does not provide a legal determination of The Council's compliance.

Opinion on Each Major Federal and State Program

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

Report on Internal Control over Compliance

Management of the Council 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 Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, 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 Council'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 or state 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 or state 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 or state 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 consider 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 and UGMS. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 8, 2017

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Agriculture</u>				
Passed through Texas Workforce Commission:				
Supplemental Nutrition Assistance Program - E&T	10.561	1615SNE000	\$ 213,026	\$ 105,348
Workforce Commission Initiatives 2016	10.561	1616WCI000	117	-
Total Texas Workforce Commission			213,143	105,348
Total U. S. Department of Agriculture			213,143	105,348
<u>U. S. Department of Commerce</u>				
Direct Program:				
Planning Assistance	11.302	08-83-05026	79,729	-
Revolving Loan Fund	11.307	08-39-02937	580,170	-
Total U. S. Department of Commerce			659,899	-
<u>U. S. Department of Housing and Urban Development</u>				
Passed through Texas Department of Agriculture				
Community and Economic Development Assistance Funds	14.228	C715201	7,713	-
Community and Economic Development Assistance Funds	14.228	C716201	182	-
Total Texas Department of Agriculture			7,895	-
Passed through Texas Department of State Health Services:				
Housing Opportunities for Persons with AIDS - HOPWA	14.241	2015-002569	167,406	167,406
Housing Opportunities for Persons with AIDS - HOPWA	14.241	2016-002569	274,402	274,402
Total Texas Department of State Health Services			441,808	441,808
Direct Programs:				
Housing Choice Vouchers	14.871	TX526 HCVP	11,078,619	25,048
PIH Family Self-Sufficiency Program	14.896	TX526FSH520A015	357,175	-
Total Direct Programs			11,435,794	25,048
Total U. S. Department of Housing and Urban Development			11,885,497	466,856
<u>U. S. Department of Justice</u>				
Passed through Office of the Governor, Criminal Justice Division				
Juvenile Justice Alternatives	16.540	JA-14706-16	23,000	-
Total Office of the Governor, Criminal Justice Division			23,000	-
Total U. S. Department of Justice			23,000	-
<u>U. S. Department of Labor</u>				
Passed through Texas Workforce Commission:				
Wagner-Peyser Employment Services	17.207	1616WPA000	65,951	939
Workforce Commission Initiatives 2016	17.207	1616WCI000	5,460	50
Subtotal			71,411	989
Workforce Commission Initiatives 2016	17.245	1616WCI000	296	-
Trade Act Services for Dislocated Workers	17.245	1614TRA000	(304)	-
Trade Act Services for Dislocated Workers	17.245	1615TRA000	34,870	-
Subtotal			34,862	-

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
FEDERAL AWARDS (Continued)				
<u>U. S. Department of Labor (Continued)</u>				
Passed through Texas Workforce Commission (Continued):				
Workforce Commission Initiatives 2016	17.258	1616WCI000	\$ 36,050	\$ -
Workforce Commission Initiatives 2016	17.258	1616WCI001	3,911	-
WIA Adult	17.258	1614WIA000	3,887	-
WIOA Adult	17.258	1615WOA000	395,280	228,730
WIOA Adult	17.258	1615WPA000	102,686	25,380
Industry Recognized Skills Certification	17.258	1615RSC000	68,767	-
Subtotal			<u>610,581</u>	<u>254,110</u>
WIA Formula Youth	17.259	1614WIY000	173,840	-
WIA Formula Youth	17.259	1615WOY000	465,590	290,245
WIA Formula Youth	17.259	1616WOY000	14,677	-
Subtotal			<u>654,107</u>	<u>290,245</u>
WIA Formula DW	17.278	1614WID000	93,558	-
WIA Formula DW	17.278	1615WOD000	682,859	403,312
WIA Formula DW	17.278	1616WOD000	154,519	13,047
WIA Formula Rapid Response	17.278	1615WOR000	1,448	-
WIA Formula Rapid Response	17.278	1616WOR000	69	-
WIOA - Local Innovation Partnership	17.278	1615WIP000	22,993	-
Workforce Commission Initiatives 2016	17.278	1616WCI001	64	-
Externship for Teachers	17.278	1615WSW001	19,511	79
Externship for Teachers	17.278	1616WSW001	17,371	-
Subtotal			<u>992,392</u>	<u>416,438</u>
Subtotal WIA Cluster			<u>2,257,080</u>	<u>960,793</u>
Total Texas Workforce Commission			<u>2,363,353</u>	<u>961,782</u>
Total U. S. Department of Labor			<u>2,363,353</u>	<u>961,782</u>
<u>U. S. Department of Transportation</u>				
Passed through Texas Department of Transportation Planning Assistance	20.515	51517F7132	47,827	-
Total Texas Department of Transportation			<u>47,827</u>	<u>-</u>
Total U. S. Department of Transportation			<u>47,827</u>	<u>-</u>
<u>U. S. Department of Education</u>				
Passed through Texas Workforce Commission:				
Adult Literacy & Education	84.002A	1614AELA00	36,834	-
Adult Literacy & Education	84.002A	1614AELB00	501,699	479,571
Adult Literacy & Education	84.002A	1616AEL002	145,879	91,140
Adult Literacy & Education Site Based	84.002A	1616AEL000	68	-
Adult Literacy & Education - Career Pathway Navigator	84.002A	1616AEL001	14,847	-
Workforce Commission Initiatives 2016	84.002A	1616WCI000	2,593	-
Subtotal			<u>701,920</u>	<u>570,711</u>
Total Texas Workforce Commission			<u>701,920</u>	<u>1,141,422</u>
Total U. S. Department of Education			<u>701,920</u>	<u>1,141,422</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
FEDERAL AWARDS (Continued)				
<u>U. S. Department of Health and Human Services</u>				
Passed through Texas Department of Aging and Disability Services:				
Title VII-EAP	93.041	539-11-0007-00001	\$ 3,426	\$ -
Title VII-OAG	93.042	539-11-0007-00001	21,272	-
Title III-D Evidence Based - Intervention	93.043	539-11-0007-00001	14,663	-
Title III-B	93.044	539-11-0007-00001	325,105	78,121
PY Title III-B	93.044	539-11-0007-00001	1,429	-
Title III-C1	93.045	539-11-0007-00001	345,016	-
PY Title III-C1	93.045	539-11-0007-00001	24,045	-
Title III-C2	93.045	539-11-0007-00001	241,048	-
PY Title III-C2	93.045	539-11-0007-00001	10,522	-
NSIP	93.053	539-11-0007-00001	92,690	-
Subtotal Aging Cluster			1,039,855	78,121
Title III-E	93.052	539-11-0007-00001	95,278	-
PY Title III-E	93.052	539-11-0007-00001	33,655	-
Subtotal			128,933	-
MIPPA	93.071	539-11-0007-00001	18,005	-
Aging and Disability Resource Center - Priority 3 MIPPA	93.071	539-00-5000-94900	7,880	-
Subtotal			25,885	-
CMS Basic	93.324	539-11-0007-00001	23,598	-
PY CMS Basic	93.324	539-11-0007-00001	12,865	-
Subtotal			36,463	-
AAA-Market Place Navigator	93.332	539-11-0007-00001	138,042	-
Aging and Disability Resource Center Housing Navigator Program, Money Follows the Person Demonstration	93.791	539-00-5000-94900	56,640	33,000
OMB MFP	93.791	539-11-0007-00001	5,223	-
Subtotal			61,863	-
Total Texas Department of Aging and Disability Services			1,470,402	111,121
Passed through Texas Department of State Health Services:				
HIV Care Formula Grants	93.917	2015-001443	2,152,421	1,823,388
HIV Care Formula Grants	93.917	2016-001443-02	1,834,167	1,594,749
Total Texas Department of State Health Services			3,986,588	3,418,137
Passed through Texas Workforce Commission:				
TANF Choices	93.558	1612TAN000	(667)	-
TANF Choices	93.558	1615TAN000	86,526	16,546
TANF Choices	93.558	1616TAN000	677,452	352,231
TANF Choices NCP 2016	93.558	1616NCP000	116,644	60,082
TANF Choices - Addiitonal Program Funding	93.558	1616WOO000	10,510	-
Wagner-Peyser Employment Services	93.558	1615WPA000	14,485	-
Workforce Commission Initiatives 2016	93.558	1616WCI000	1,071	-
Adult Literacy & Education	93.558	1614AELB00	59,747	8,959
Adult Literacy & Education	93.558	1616AEL002	1,058	1,058
Subtotal			966,826	438,876

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
FEDERAL AWARDS (Continued)				
<u>U. S. Department of Health and Human Services (Continued)</u>				
Passed through Texas Workforce Commission (Continued):				
Child Care Attendance Automation	93.575	1615CAA000	\$ 762	\$ -
Child Care Attendance Automation	93.575	1616CAA000	35,504	-
Child Care Formula FY14	93.575	1614CCF000	(52)	-
Child Care Formula FY15	93.575	1615CCF000	607	-
Child Care Formula FY16	93.575	1616CCF000	2,183,860	281,212
Child Care Quality Improvement	93.575	1615CCQ000	3,481	-
Child Care Quality Improvement	93.575	1616CCQ000	143,170	-
Child Care Quality Capacity/Inclusion	93.575	1615CQI000	69,158	-
Workforce Commission Initiatives 2016	93.575	1616WCI000	2,247	-
Child Care Formula Match FY16	93.596	1616CCF000	1,841,672	237,149
Child Care Match FY15	93.596	1615CCM000	605,510	55,929
Child Care Match FY16	93.596	1616CCM000	121,071	-
Subtotal - CCDF Cluster			<u>5,006,990</u>	<u>574,290</u>
Childcare Formula FY 15	93.667	1616CCF000	<u>29,266</u>	<u>3,769</u>
Total Texas Workforce Commission			<u>6,003,082</u>	<u>1,016,935</u>
Passed through TMF Health Quality Institute:				
TMF - Centers for Medicare and Medicaid Services Research	93.779	N/A	<u>1,066</u>	<u>-</u>
Total TMF Health Quality Institute			<u>1,066</u>	<u>-</u>
Total U. S. Department of Health and Human Services			<u>11,461,138</u>	<u>4,546,193</u>
<u>U. S. Department of Homeland Security</u>				
Passed through Texas Department of Public Safety:				
Homeland Security Grant Program-SHSP 2014	97.067	14-SR 99003-01	36,636	-
Homeland Security Grant Program-SHSP 2015	97.067	14-SR 99003-01	112,610	-
Homeland Security Grant Program-SHSP 2016	97.067	14-SR 99003-01	18,430	-
Homeland Security Grant Program-SHSP M&A 2014	97.067	14-SR-99003-02	15,565	-
Homeland Security Grant Program-SHSP M&A 2015	97.067	14-SR 99003-02	41,000	-
Homeland Security Grant Program-SHSP Tower	97.067	14-SR 99003-03	249,269	-
Subtotal Homeland Security Grant Program			<u>473,510</u>	<u>-</u>
Total Texas Department of Public Safety			<u>473,510</u>	<u>-</u>
Total U. S. Department of Homeland Security			<u>473,510</u>	<u>-</u>
Total Federal Awards			<u>\$ 27,829,287</u>	<u>\$ 7,221,601</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

State Grantor/Program Title	Grant Number	Expenditures	Pass-through Expenditures
STATE AWARDS			
<u>Texas Department of Aging and Disability Services</u>			
State General Revenue Title III-E Match	539-11-0007-00001	\$ 15,000	\$ -
OMB ALF Services	539-11-0007-00001	17,183	-
State General Revenue - Other	539-11-0007-00001	82,645	19,999
State General Revenue ADRC	539-11-0007-00001	100,393	-
Aging and Disability Resource Center Promoting	539-11-0007-00001	14,749	-
<i>Total Texas Department of Aging and Disability Services</i>		<u>229,970</u>	<u>19,999</u>
<u>Texas Department of State Health Services</u>			
FY 16 HIV State Services	2016-003761	<u>1,148,334</u>	<u>1,148,334</u>
<i>Total Texas Department of State Health Services</i>		<u>1,148,334</u>	<u>1,148,334</u>
<u>Commission on State Emergency Communications</u>			
911 Emergency Communications	2016	853,786	-
911 Emergency Communications	2017	44,715	-
<i>Total Commission on State Emergency Communications</i>		<u>898,501</u>	<u>-</u>
<u>Texas Commission on Environmental Quality</u>			
Solid Waste Coordination and Implementation	582-16-60646	<u>77,454</u>	<u>-</u>
<i>Total Texas Commission on Environmental Quality</i>		<u>77,454</u>	<u>-</u>
<u>Texas Workforce Commission</u>			
Choices NCP	1616NCP000	61,476	31,666
Choices NCP	1617NCP000	75	-
Subtotal		<u>61,551</u>	<u>31,666</u>
Supplemental Nutrition Assistance Program - E&T	1616SNE000	42,628	17,156
Workforce Commission Initiatives 2016	1616WCI000	117	-
TANF Choices	1616TAN000	95,726	50,888
TANF Choices	1615TAN000	(34,511)	-
Subtotal		<u>61,215</u>	<u>50,888</u>
Adult Literacy & Education	1614AELB00	79,665	56,217
Adult Literacy & Education	1616AEL002	4,570	4,570
Subtotal		<u>84,235</u>	<u>60,787</u>
Child Care Formula FY 16	1616CCF000	875,652	115,029
Child Care DFPS	1615CCP000	(182)	-
Child Care DFPS	1616CCP000	428,107	-
Child Care DFPS	1617CCP000	43,141	-
Subtotal		<u>471,066</u>	<u>-</u>
<i>Total Texas Workforce Commission</i>		<u>1,596,464</u>	<u>275,526</u>
<u>Office of the Governor, Criminal Justice Division</u>			
Regional Criminal Justice Coordination	300-6-0324	57,661	-
Regional Criminal Justice Coordination	300-7-0324	3,601	-
Subtotal		<u>61,262</u>	<u>-</u>
Law Enforcement Training & Education	SF-14652-16	<u>77,216</u>	<u>-</u>
<i>Total Office of the Governor, Criminal Justice Division</i>		<u>138,478</u>	<u>-</u>
Total State Awards		<u>4,089,201</u>	<u>295,525</u>
Total Expenditures of Federal and State Awards		<u>\$ 31,918,488</u>	<u>\$ 7,517,126</u>

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

SEPTEMBER 30, 2016

1. GENERAL

The Schedule of Expenditures of Federal and State Awards presents the activity of all applicable federal and state awards programs of Brazos Valley Council of Governments. The Council's reporting entity is defined in Note 1 of the basic financial statements. Federal and state awards received directly from federal and state agencies, as well as federal awards passed through other government agencies, are included on the Schedule of Expenditures of Federal and State Awards.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the basic financial statements.

3. REVOLVING LOAN FUND EXPENDITURES

The expenditures presented in the Schedule of Expenditures of Federal and State Awards for the Economic Development Administration Revolving Loan Fund are \$580,170. These expenditures are based on a formula and do not readily agree to the basic financial statements. The calculation of the amount presented in the Schedule of Expenditures of Federal and State Awards is as follows:

Balance of RLF loans outstanding at 09/30/2016	\$ 318,983
Cash and investment balance at 09/30/2016	498,754
Administrative costs during the fiscal year	9,339
Unpaid principal of loans written off during the fiscal year	<u>8,422</u>
Total EDA Revolving Loan Fund Expenditures	835,498
Federal Participation Rate	<u>69%</u>
Total Federal Share of EDA Revolving Loan Fund Expenditures	<u>\$ 580,170</u>

4. NEGATIVE AMOUNTS

Due to a revision in the allocation of certain costs, the grantor has retroactively allocated certain grant expenditures. As a result of this, the effected grants reflect a negative balance on the current Schedule of Expenditures of Federal and State Awards.

5. INDIRECT COSTS

The COG has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance.

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal and State Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Uniform Guidance or <i>Uniform Grant Management Standards</i> ?	No
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Identification of major programs:

CFDA Numbers:	Name of Federal/State Program or Cluster:
93.044,93.045,93.053	Aging Cluster
93.558	TANF Cluster
93.575, 93.596	Child Care Cluster
State	Family Protective Services
State	Child Care Services/DFPS

Dollar threshold used to distinguish between type A and type B federal programs	\$825,415
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Dollar threshold used to distinguish between type A and type B state programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance With Government Auditing Standards

None

Findings and Questioned Costs for Federal and State Awards

None

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

None