

BRAZORIA COUNTY, TEXAS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2020

BRAZORIA COUNTY, TEXAS
AUDITOR'S OFFICE
BRAZORIA COUNTY COURTHOUSE
111 E. Locust, Room 303
Angleton, Texas 77515



BRAZORIA COUNTY, TEXAS
Comprehensive Annual Financial Report
 For the Year Ended September 30, 2020

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INTRODUCTORY SECTION



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April 8, 2021

The Honorable Board of District Judges
The Honorable Commissioners' Court
Brazoria County, Texas

Greetings:

The Comprehensive Annual Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2020 is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Brazoria County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Brazoria County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

KM&L, LLC, Certified Public Accountants, have issued an unmodified (clean) opinion on Brazoria County's financial statements for the year ended September 30, 2020. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of Brazoria County was a part of a broader, federally mandated "Single Audit" which is required when an entity receives \$ 750,000 or more in federal funding, and designed to meet the special needs of federal grantor 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 government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. These reports are included in the single audit section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report, and it provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal, and it should be read in conjunction with it.

PROFILE OF BRAZORIA COUNTY

The County of Brazoria is located on the Gulf Coast of Texas and is referred to as "Where Texas Began". It takes its name from the Brazos River, which flows through it. Brazoria County became one of Texas original counties at independence in 1836. The County has a land area of 1,386 square miles. The decennial census levels in Texas determine which of the various State statutes apply to each particular Texas County. Neighboring counties are Matagorda, Wharton, Fort Bend, Harris and Galveston.

The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms. Policy-making authority is vested in the Commissioners Court and the Commissioners Court is responsible, among other things, for adopting the budget and for setting county policies.

The County provides a full range of services authorized by statute. Such services include general governmental functions such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining county roads and bridges.

The annual budget serves as the foundation for Brazoria County's financial planning and control. All departments of the County are required to submit budget requests to the budget officer during May each year. The budget officer uses these requests as the starting point for developing a proposed budget. The proposed budget is then presented to the Commissioners Court for review. The Commissioners Court is required to hold public hearings on the proposed budget. The appropriated budget is prepared by fund, function (e.g., public safety), department and by the categories of salaries and benefits, operating expenditures, capital outlay and debt services. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

FACTORS AFFECTING FINANCIAL CONDITION

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 Brazoria County operates.

Local Economy

Brazoria County is one of Texas' most fertile agricultural areas, one of the regions more prolific fuel and mineral areas, and in recent decades, the location of one of the world's largest basic chemical manufacturing complexes. The primary economic bases of the county include chemical manufacturing, petroleum processing, offshore production maintenance services, diversified manufacturing including pacemakers and computer chips, biochemical and electronic industries, commercial fishing and agriculture. In addition, the area's deep waterway and port facilities, sports fishing services and tourism are major components of the county's economic base.

Brazoria County continues to experience strong growth in population and in its economic base. This is evident by the increases in new home sales, labor force and employment rate. Major industrial investments continue at levels never experienced by the County.

Long-term Financial Planning

Brazoria County has adopted several financial management policies to provide guidelines to insure its long-term financial health. The General Fund Balance policy sets a level for reserve funds in the General Fund at 30% of operating expenditures. The Debt Management policy establishes guidelines for debt issuance, debt levels, appropriate types of debt to issue, and debt repayment schedules. These policies have been adopted in the last several years, and the County has remained in compliance with them.

Relevant Financial Policies

Due to the County's large investment in capital projects financed by tax exempt bonded debt, Brazoria County has adopted a debt management policy and a compliance policy for the use and accounting for the proceeds from our debt issues. The debt management policy formalizes the types of debt the County will incur, the preferred method of selling our bonds, guidelines for refinancing existing debt, and the maximum levels of debt permissible. The compliance policy seeks to insure that bond proceeds will be spent for permissible purposes, that debt proceeds will not be co-mingled with local funds, and that the County will meet its continuing disclosure and arbitrage rebate obligations.

Major Initiatives

The long-term financial plans of the County include multiple capital projects. In 2018, the County purchased land and building for future Courthouse Campus expansion. Planning consultants presented a Courthouse Campus Master plan in 2019. Design was completed in 2020 with construction starting in in 2021. Various other projects are in progress including multiple roads, bridges, Airport water and sewer improvements, Park enhancements and Service Center improvements.

As part of future planning, the Commissioners' Court created the Brazoria County Toll Road Authority (BCTRA) in December, 2003. BCTRA is charged with the planning, construction, and operation of the SH288 managed toll lanes. The construction bid was awarded in 2017 and construction was finalized in 2020. The Brazoria County Expressway opened for use to the general public free of charge on November 16, 2020, and tolling began on November 30, 2020. This project added two lanes in each direction and runs from CR58 near Manvel and extends north to Beltway 8. Revenues generated are anticipated to be used to retire a portion of the debt and/or to fund future improvements.

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 Brazoria County for its comprehensive annual financial report for the fiscal year ended September 30, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such Comprehensive Annual Financial 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. The County has received this prestigious award for the last 27 consecutive fiscal years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

As a matter of note, Connie Garner retired December 31, 2020 after over 30 years of dedicated service to the County. I replaced her effective January 1, 2021 and I look forward to serving in this capacity.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the County Auditor's Office. I want to express my appreciation to all staff members who have assisted in the maintenance of the accounting records of the County, and to the members of the Commissioners' Court for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink that reads "Kaysie Stewart". The signature is written in a cursive, flowing style.

Kaysie Stewart, CPA
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

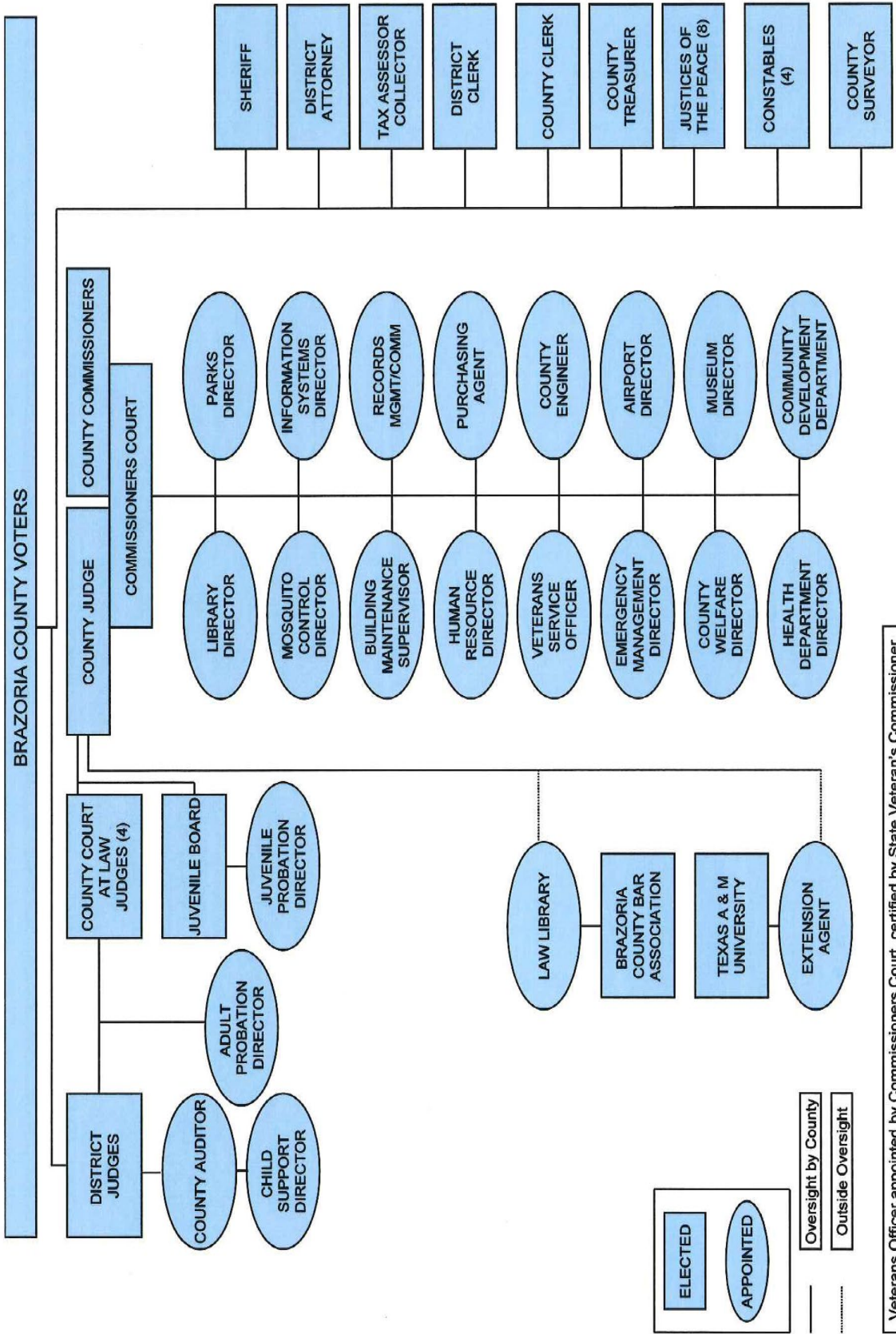
**Brazoria County
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morrill

Executive Director/CEO



Veterans Officer appointed by Commissioners Court, certified by State Veteran's Commissioner

County Agriculture Agent & Home Demo Agent appointed by Texas A&M Extension Service

BRAZORIA COUNTY, TEXAS
PRINCIPAL OFFICIALS

GOVERNING BODY

Honorable Matthew Sebesta, Jr., County Judge

Donald Payne, Commissioner, Precinct 1

Ryan Cade, Commissioner, Precinct 2

Stacy Adams, Commissioner, Precinct 3

David Linder, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Kristin Bulanek, Tax Assessor-Collector

Kaysie Stewart, County Auditor

Cathy Campbell, County Treasurer

Joyce Hudman, County Clerk

Rhonda Barchak, District Clerk

Tom Selleck, District Attorney

Raethella Jones, District Attorney - Chief Civil Division

Bo Stallman, Sheriff



FINANCIAL SECTION





Independent Auditor's Report

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's 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.

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The Honorable County Judge,
and Members of Commissioners
Court of Brazoria County, Texas

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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 19 and 108 through 116 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 County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the Financial Data Schedule as required by the Department of Housing and Urban Development and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Texas Single Audit Circular (*Uniform Grant Management Standards*) and is also not a required part of the basic financial statements.

The Honorable County Judge,
and Members of Commissioners
Court of Brazoria County, Texas

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

The introductory and statistical sections have 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 April 8, 2021, on our consideration of the County'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 solely 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 the effectiveness of the County's 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 County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
April 8, 2021



BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2020

As management of Brazoria County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - iv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year for governmental and business-type activities by \$ 414,339,916 and \$ 15,279,675 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of \$ 61,965,800 and the business-type activities reported a deficit unrestricted net position of \$ 2,078,243, which may be used to meet the government's ongoing obligations to citizens and creditors within the County's fund designations.
- The County's total net position increased for governmental activities by \$ 55,207,982 and decreased for business-type activities by \$ 1,381,439.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 154,034,156 and its enterprise fund reported ending net position of \$ 15,292,574. 70.54% and (13.62%) of these total amounts, \$ 108,662,421 (unassigned fund balance) and \$ 2,082,563 (deficit unrestricted net position), respectively, were available for use within the County's fund designations.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 110,226,060 or 83.20% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County'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 contains other supplementary information in addition to 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 County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two 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 County is improving or deteriorating.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2020

The *statement of activities* presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported when 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 the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The *governmental activities* of the County include general administration, judicial and legal, financial administration, elections, public facilities, public safety, corrections, public transportation, health and welfare, public assistance, culture and recreation, conservation, environmental protection, and community development. The *business-type activities* of the County include airport operations.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The County's one blended component unit consists of the Brazoria County Industrial Development Corporation. The County's one discretely presented component consists of the Brazoria County Toll Road Authority.

The government-wide financial statements can be found on pages 22 through 25 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary 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 current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal 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 government's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances, provides reconciliations to facilitate this comparison between governmental funds and governmental activities.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2020

The County maintains one hundred seventeen (117) 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 balances for the General Fund, the Road & Bridge Fund and the TXDOT CR-101 CSJ 303 Fund; all of which are considered to be major funds. Data from the other one hundred fourteen (114) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 26 through 32 of this report.

- **Proprietary Funds.** The County maintains two categories of *proprietary funds*. The *enterprise fund* is used to report the same functions presented as *business-type activities* in government-wide financial statements. The County uses an *enterprise fund* to account for its airport operations. The second type of proprietary fund is the *internal service fund*. Internal service funds are an accounting device used to accumulate and allocate costs of its self-funded health insurance, liability insurance, and health clinic internally among various funds and functions. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary funds financial statements can be found on pages 34 through 39 of this report.
- **Fiduciary Funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position that can be found on pages 40 and 41.

Notes to the Financial Statements. The notes provide additional information that is essential to 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 44 through 105 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 108 through 116 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 134 through 241 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$ 429,619,591 as of September 30, 2020.

BRAZORIA COUNTY, TEXAS*Management's Discussion and Analysis
For the Year Ended September 30, 2020*

The largest portion of the County's net position, \$ 331,666,245 (77.20%) reflects its investments in capital assets (e.g., land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress), less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

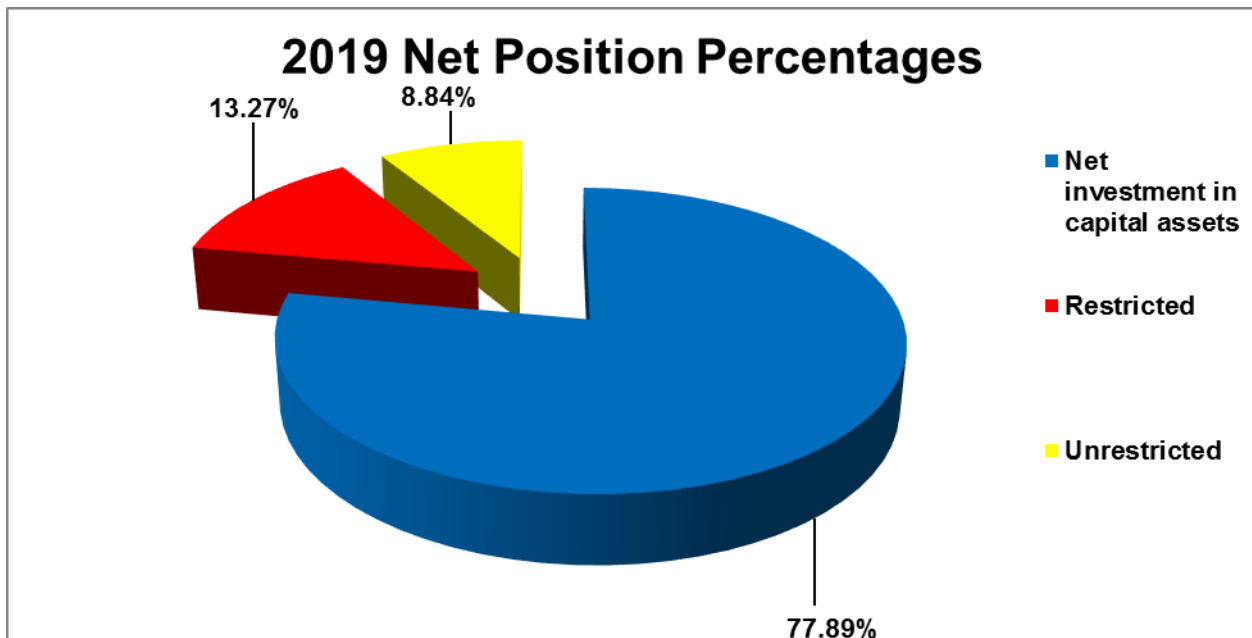
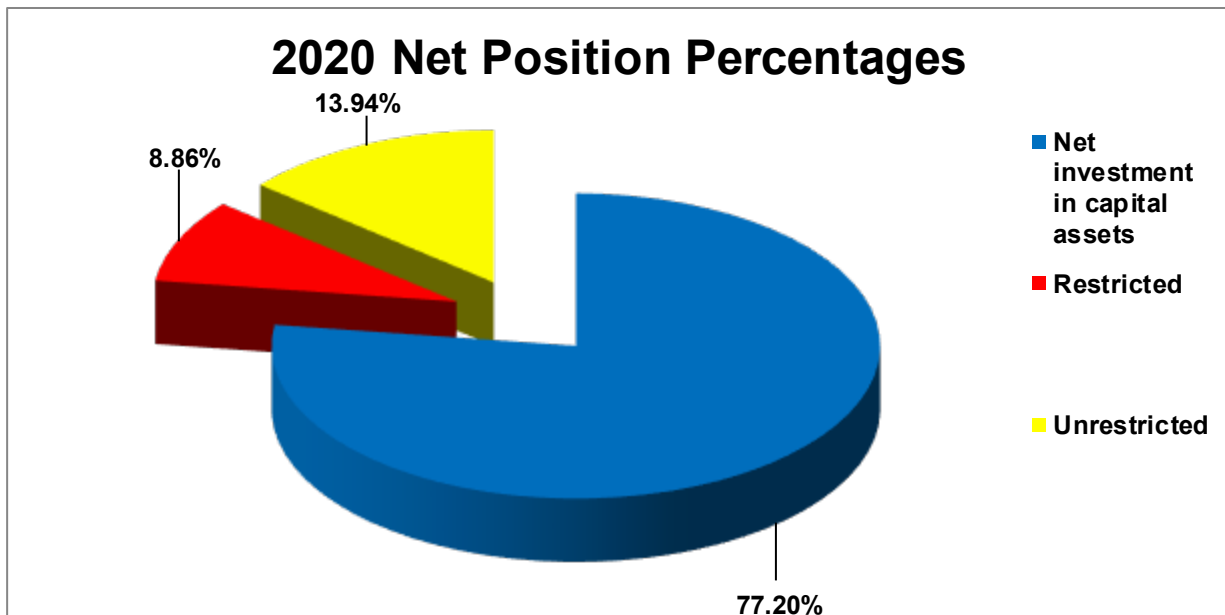
BRAZORIA COUNTY'S NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
ASSETS						
Current and other assets	\$ 210,266,074	\$ 216,233,979	\$(1,273,410)	\$(788,147)	\$ 208,992,664	\$ 215,445,832
Capital assets	<u>375,385,882</u>	<u>338,627,936</u>	<u>17,357,918</u>	<u>18,496,602</u>	<u>392,743,800</u>	<u>357,124,538</u>
Total assets	<u>585,651,956</u>	<u>554,861,915</u>	<u>16,084,508</u>	<u>17,708,455</u>	<u>601,736,464</u>	<u>572,570,370</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows of resources	<u>21,891,893</u>	<u>33,281,415</u>	<u>189,659</u>	<u>182,194</u>	<u>22,081,552</u>	<u>33,463,609</u>
Total deferred outflows of resources	<u>21,891,893</u>	<u>33,281,415</u>	<u>189,659</u>	<u>182,194</u>	<u>22,081,552</u>	<u>33,463,609</u>
LIABILITIES						
Current and other liabilities	32,326,588	27,214,412	161,190	168,791	32,487,778	27,383,203
Long-term liabilities	<u>146,637,536</u>	<u>195,323,265</u>	<u>654,022</u>	<u>1,004,443</u>	<u>147,291,558</u>	<u>196,327,708</u>
Total liabilities	<u>178,964,124</u>	<u>222,537,677</u>	<u>815,212</u>	<u>1,173,234</u>	<u>179,779,336</u>	<u>223,710,911</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources	<u>14,239,809</u>	<u>6,473,719</u>	<u>179,280</u>	<u>56,301</u>	<u>14,419,089</u>	<u>6,530,020</u>
Total deferred inflows of resources	<u>14,239,809</u>	<u>6,473,719</u>	<u>179,280</u>	<u>56,301</u>	<u>14,419,089</u>	<u>6,530,020</u>
NET POSITION						
Net investment in capital assets	314,308,327	274,193,972	17,357,918	18,496,602	331,666,245	292,690,574
Restricted	38,065,789	49,851,336			38,065,789	49,851,336
Unrestricted	<u>61,965,800</u>	<u>35,086,626</u>	<u>(2,078,243)</u>	<u>(1,835,488)</u>	<u>59,887,557</u>	<u>33,251,138</u>
Total net position	<u>\$ 414,339,916</u>	<u>\$ 359,131,934</u>	<u>\$ 15,279,675</u>	<u>\$ 16,661,114</u>	<u>\$ 429,619,591</u>	<u>\$ 375,793,048</u>

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2020

An additional portion of the County's net position of \$ 38,065,789 (8.86%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$ 59,887,557 (13.94%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2020, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate categories- governmental and business-type activities, with the exception of the deficit unrestricted net position in the business-type activities of \$ 2,078,243, caused primarily by losses on operations.



BRAZORIA COUNTY, TEXAS

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Analysis of the County's Operations. Overall the County had an increase in net position of \$ 53,826,543. Governmental activities reported an increase in net position in the amount of \$ 55,207,982, while the business-type activities reported a decrease in net position in the amount of \$ 1,381,439. The reason for the increase of net position in the governmental activities is primarily related to capital assets balances. Net investment in capital assets balances increased by \$38,958,453 substantially due to the receipt of federal grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of \$11,985,896 for road projects and the acceptance of roads to the County road system of \$5,921,363. Unrestricted net position in the governmental activities increased \$26,879,174, primarily due to the changes in the net pension liability. The reason for the decrease of net position in the business-type activities of \$1,381,439 is primarily related to the current year depreciation expense of \$1,333,371.

The following table provides a summary of the County's operations for the years ended September 30, 2020 and 2019:

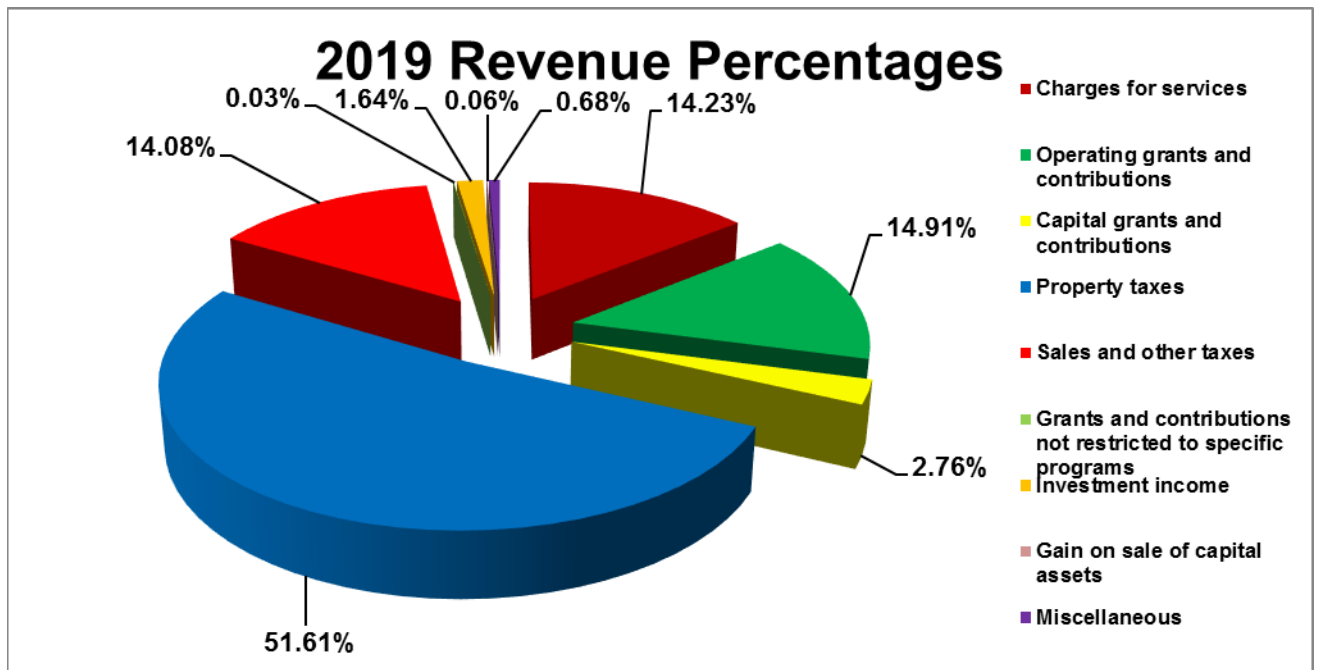
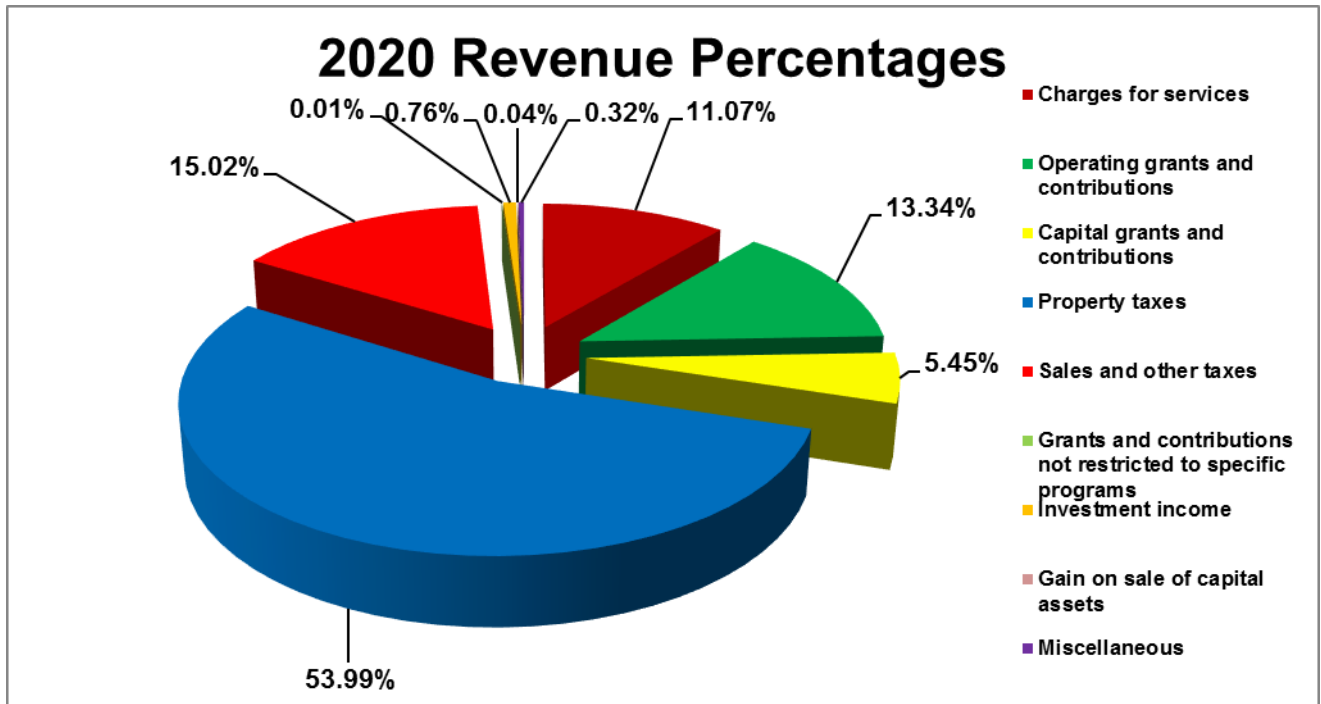
BRAZORIA COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	September 30,		September 30,		September 30,	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for services	\$ 24,509,883	\$ 31,772,057	\$ 2,075,086	\$ 3,010,964	\$ 26,584,969	\$ 34,783,021
Operating grants and contributions	31,760,968	36,340,548	274,029	90,303	32,034,997	36,430,851
Capital grants and contributions	13,083,821	6,743,377			13,083,821	6,743,377
General Revenues:						
Property taxes	129,619,290	126,124,289			129,619,290	126,124,289
Sales and other taxes	36,071,629	34,405,177			36,071,629	34,405,177
Grants and contributions not restricted to specific programs	13,094	70,202			13,094	70,202
Investment income	1,828,793	4,000,026		45	1,828,793	4,000,071
Gain on sale of capital assets	102,710	159,277			102,710	159,277
Miscellaneous	<u>759,081</u>	<u>1,674,561</u>			<u>759,081</u>	<u>1,674,561</u>
Total revenues	<u>237,749,269</u>	<u>241,289,514</u>	<u>2,349,115</u>	<u>3,101,312</u>	<u>240,098,384</u>	<u>244,390,826</u>

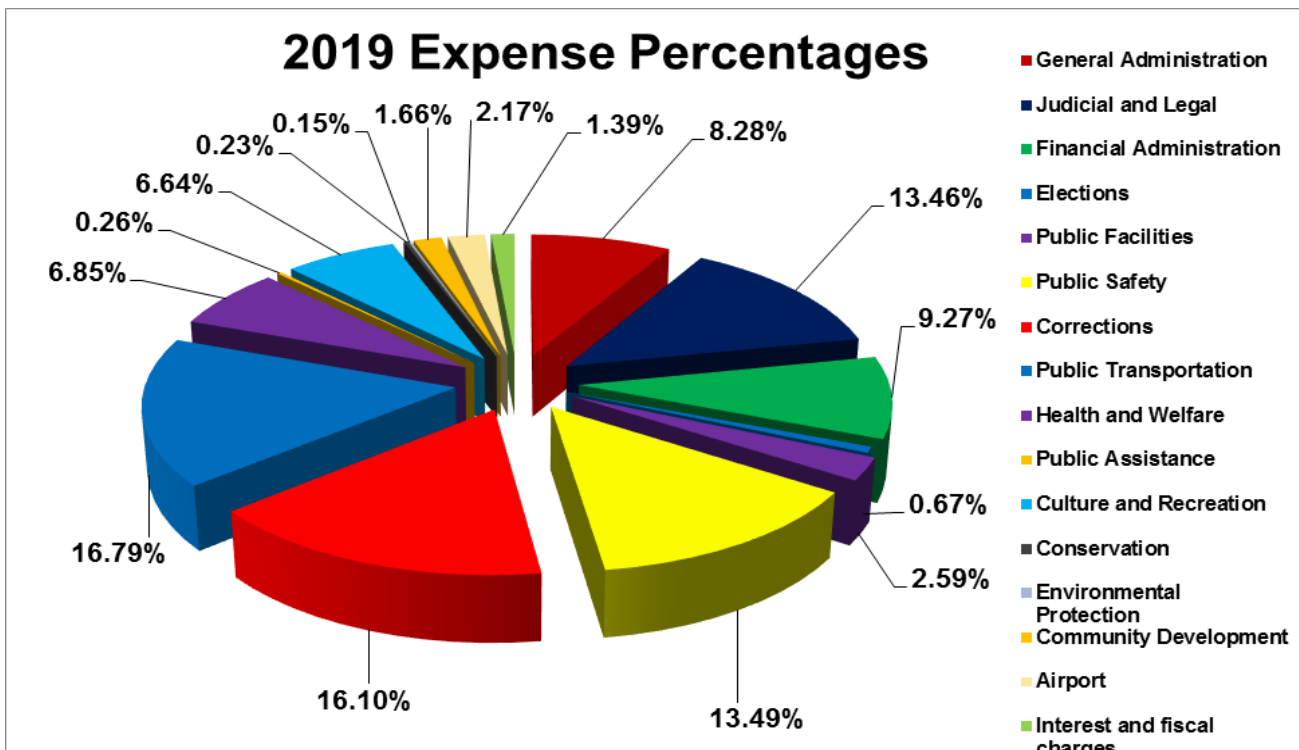
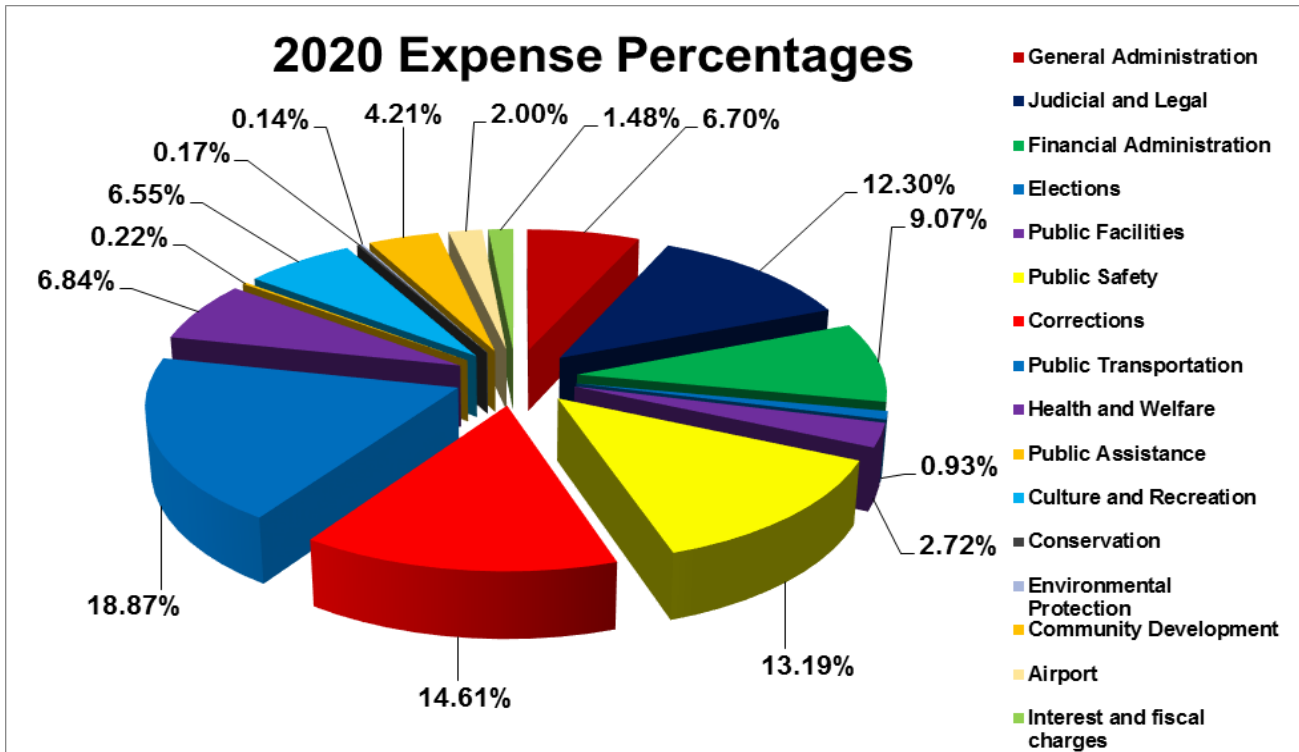
(continued)

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2020

	Governmental Activities		Business-type Activities		Totals	
	September 30,		September 30,		September 30,	
	2020	2019	2020	2019	2020	2019
Expenses:						
General administration	\$ 12,484,814	\$ 16,810,991	\$	\$	\$ 12,484,814	\$ 16,810,991
Judicial and legal	22,906,740	27,314,883			22,906,740	27,314,883
Financial administration	16,887,764	18,805,435			16,887,764	18,805,435
Elections	1,720,753	1,361,669			1,720,753	1,361,669
Public facilities	5,062,521	5,247,189			5,062,521	5,247,189
Public safety	24,575,882	27,381,203			24,575,882	27,381,203
Corrections	27,216,528	32,662,051			27,216,528	32,662,051
Public transportation	35,138,282	34,073,697			35,138,282	34,073,697
Health and welfare	12,747,049	13,889,607			12,747,049	13,889,607
Public assistance	413,000	527,800			413,000	527,800
Culture and recreation	12,208,080	13,473,732			12,208,080	13,473,732
Conservation	321,954	474,122			321,954	474,122
Environmental protection	262,279	309,487			262,279	309,487
Community development	7,838,618	3,361,334			7,838,618	3,361,334
Airport			3,730,554	4,404,534	3,730,554	4,404,534
Interest and fiscal charges	<u>2,757,023</u>	<u>2,816,633</u>			<u>2,757,023</u>	<u>2,816,633</u>
Total expenses	<u>182,541,287</u>	<u>198,509,833</u>	<u>3,730,554</u>	<u>4,404,534</u>	<u>186,271,841</u>	<u>202,914,367</u>
Change in net position before transfers	55,207,982	42,779,681	(1,381,439)	(1,303,222)	53,826,543	41,476,459
Transfers		(21,242)		21,242	-0-	-0-
Change in net position	55,207,982	42,758,439	(1,381,439)	(1,281,980)	53,826,543	41,476,459
Net position - beginning	<u>359,131,934</u>	<u>316,373,495</u>	<u>16,661,114</u>	<u>17,943,094</u>	<u>375,793,048</u>	<u>334,316,589</u>
Net position - ending	<u>\$ 414,339,916</u>	<u>\$ 359,131,934</u>	<u>\$ 15,279,675</u>	<u>\$ 16,661,114</u>	<u>\$ 429,619,591</u>	<u>\$ 375,793,048</u>



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2020



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2020*

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's 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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 154,034,156. The unassigned fund balance of \$ 108,662,421 constitutes 70.54% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable \$ 3,026,874, 2) restricted \$ 40,652,657, and 3) committed \$ 1,692,204.

Fund balance of the General Fund increased by \$ 3,781,168; the Road & Bridge Fund decreased by \$ 13,747,584; the TXDOT CR-101 CSJ 303 Fund had no change in fund balance; and, other governmental funds decreased by \$ 2,506,246. As a result of the COVID-19 pandemic, the General Fund revenue declined with the reduced collection of property taxes, fines and forfeiture. In addition, investment income decreased from falling interest rates while sales tax improved with increased consumer spending. The General Fund expenditures declined with the mandatory COVID-19 government shutdown and the reallocation of expenditures to COVID-19 grants. The Road & Bridge Fund decreased less than expected from the original budgeted use of fund balance because of the reduction of expenditures related to the mandatory COVID-19 government closure. The other governmental funds decrease involves multiple non-major funds including special revenue, debt service and capital projects funds.

Proprietary funds. The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The enterprise fund is used to account for airport operations. Net position at September 30, 2020 amounted to \$ 15,292,574. Total net position decreased \$ 1,414,657 (approximately 8.47%), and the decrease was primarily due to the depreciation expense.

General Fund Budgetary Highlights. Over the course of the year, the County recommended and the Commissioners approved several revisions to budgeted revenue and appropriations. Differences between the original budget and the final amended budget was a \$ 0.6 million increase in estimated revenues, and a \$ 6.3 million increase in appropriations and were primarily for the following:

- The \$ 3.2 million re-appropriation of funds for prior year-end encumbrances.
- The \$ 3.2 million approval for Construction Manager Agent for the Courthouse Expansion project.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2020

During the year, revenues were less than budgetary estimates and expenditures were less than budgetary estimates. Major variances include:

- Property taxes, fines and forfeitures revenues were less than budgeted due to lower collections directly related to the COVID-19 pandemic.
- Investment income decreased due to dramatic interest rate reductions related to the COVID-19 pandemic.
- Expenditures in all governmental functions were less than budgeted due to the shutdown of normal operations and the reallocation of expenditures to COVID-19 grants.
- Expenditures in capital outlay were less than budgeted due to delays created by the COVID-19 shutdown.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2020, amounts to \$ 392,743,800 (net of accumulated depreciation). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress.

Major capital asset events during the current fiscal year included the following:

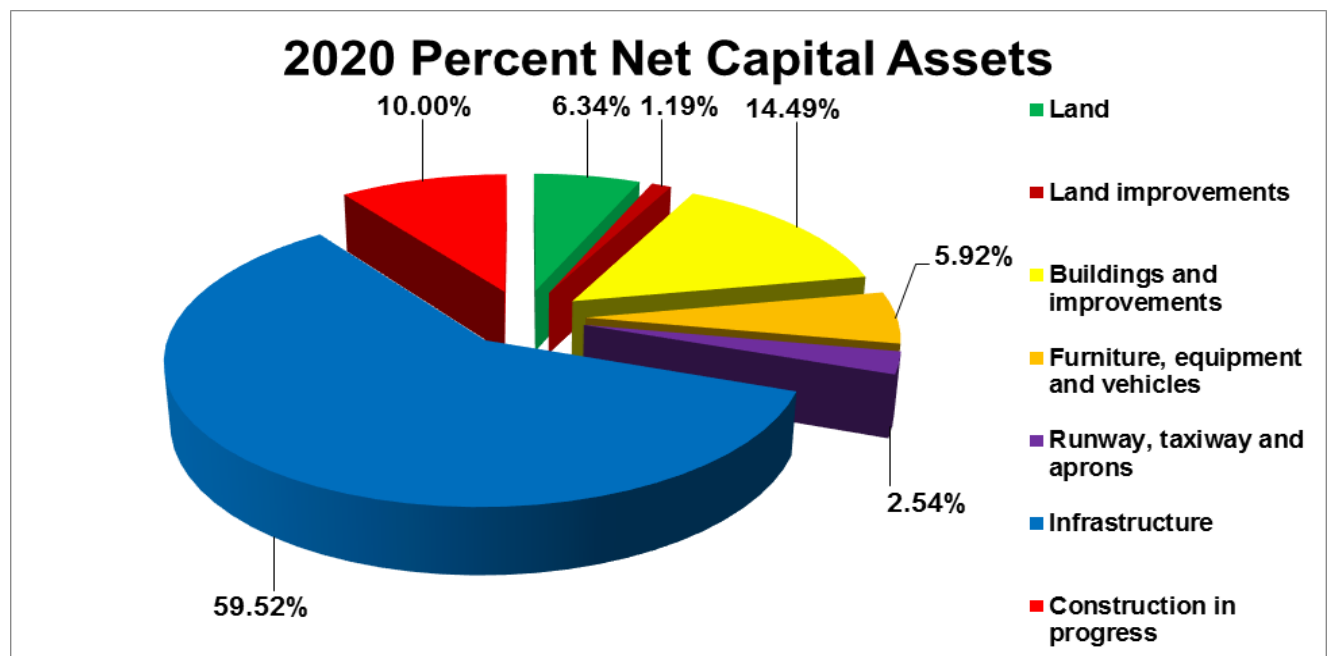
- Purchase of land - \$ 245,768, right of ways - \$ 299,125, computer hardware - \$ 428,737 and computer software - \$ 534,013
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for \$ 6,000,487
- Acceptance of roads to the County's road system for \$ 5,921,363 and completion of roads including: CR 288 - \$ 4,224,810, CR 48 - \$ 64,389,315 and various county roads - \$ 19,209,550
- Completion of Airport and other drainage improvements - \$ 1,348,415 and \$ 1,642,451, respectively
- Completion of new building and facility projects including: Precinct 1 Annex building in Lake Jackson - \$ 4,223,282, Resoft Park Ranger Station - \$ 698,080, State Highway 288 truck weigh station - \$ 4,427,707 and West Service Center fueling station - \$ 786,121
- Completion of improvement projects including: Airport water and sewer improvements - \$ 994,594, Courthouse (elevator) - \$ 235,835, Detention Center (HVAC) - \$ 1,891,973, Detention Center - \$ 298,017, East Annex in Angleton (roof) - \$ 246,173, Fairgrounds - \$ 136,330, Health (generators) - \$ 131,402, Museum - \$ 1,335,091, Parks - \$ 563,622, Sheriff's Telecommunication Tower - \$ 239,575, West Service Center - \$ 975,395
- Road and bridge projects were initiated or continued at costs of \$ 29,656,605 and \$ 1,751,900, respectively
- A variety of construction in progress projects including: Courthouse Campus \$ 2,676,998, Courthouse (HVAC) - \$ 782,368, Parks - \$ 1,332,151, Restore Act grants - Quintana fishing pier - \$ 138,904 and San Bernard River jetties - \$ 939,218, and Service Centers improvements - \$ 1,123,717.

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2020

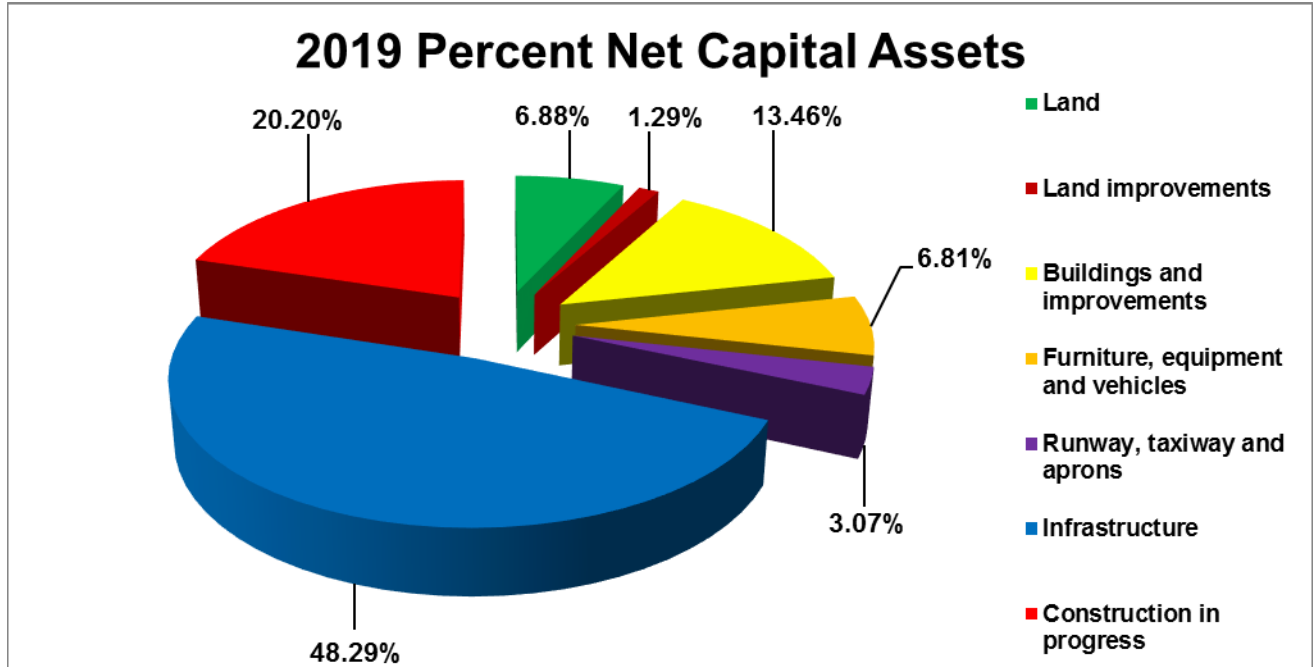
BRAZORIA COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Totals	
	September 30,		September 30,		September 30,	
	2020	2019	2020	2019	2020	2019
Land	\$ 23,340,636	\$ 23,027,257	\$ 1,558,687	\$ 1,558,687	\$ 24,899,323	\$ 24,585,944
Land improvements	4,666,638	4,625,677			4,666,638	4,625,677
Buildings and improvements	51,297,370	43,217,704	5,613,905	4,853,734	56,911,275	48,071,438
Furniture, equipment and vehicles	23,030,376	24,105,252	225,124	201,852	23,255,500	24,307,104
Runway, taxiway and aprons			9,960,202	10,951,535	9,960,202	10,951,535
Infrastructure	233,749,824	172,442,996			233,749,824	172,442,996
Construction in progress	<u>39,301,038</u>	<u>71,209,050</u>		<u>930,794</u>	<u>39,301,038</u>	<u>72,139,844</u>
Total	\$ <u>375,385,882</u>	\$ <u>338,627,936</u>	\$ <u>17,357,918</u>	\$ <u>18,496,602</u>	\$ <u>392,743,800</u>	\$ <u>357,124,538</u>

Additional information on the County's capital assets can be found in Note 6 on pages 75 through 80 of this report.



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2020



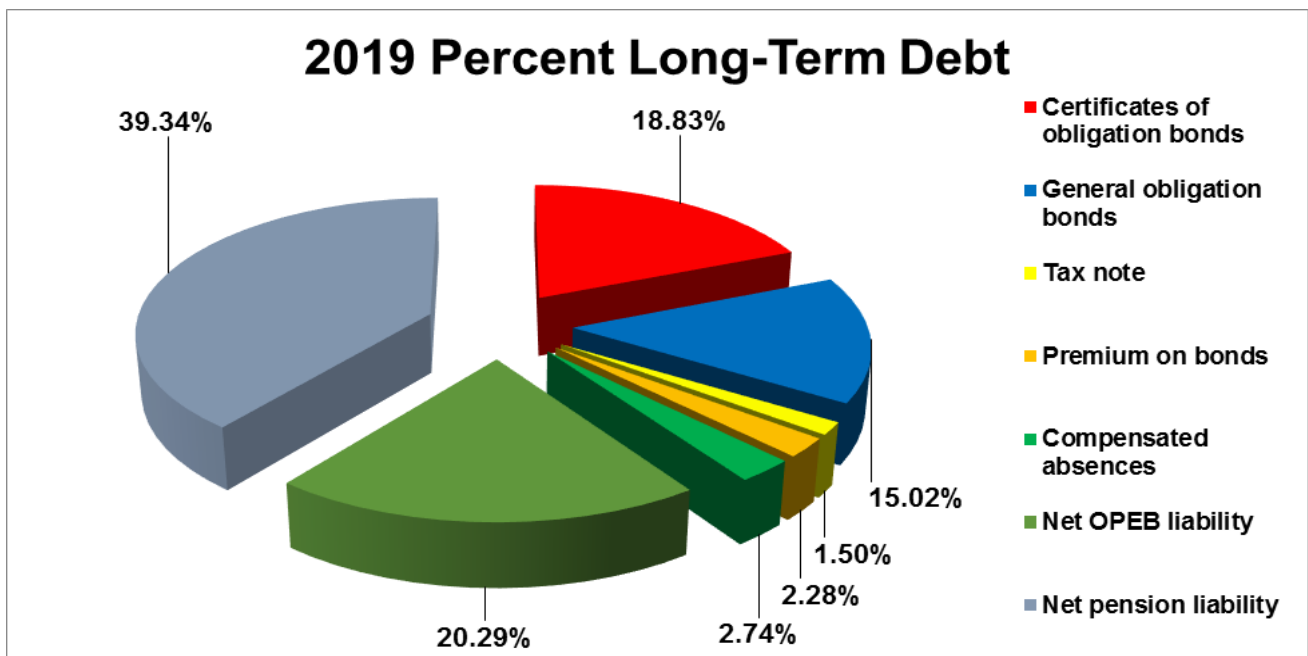
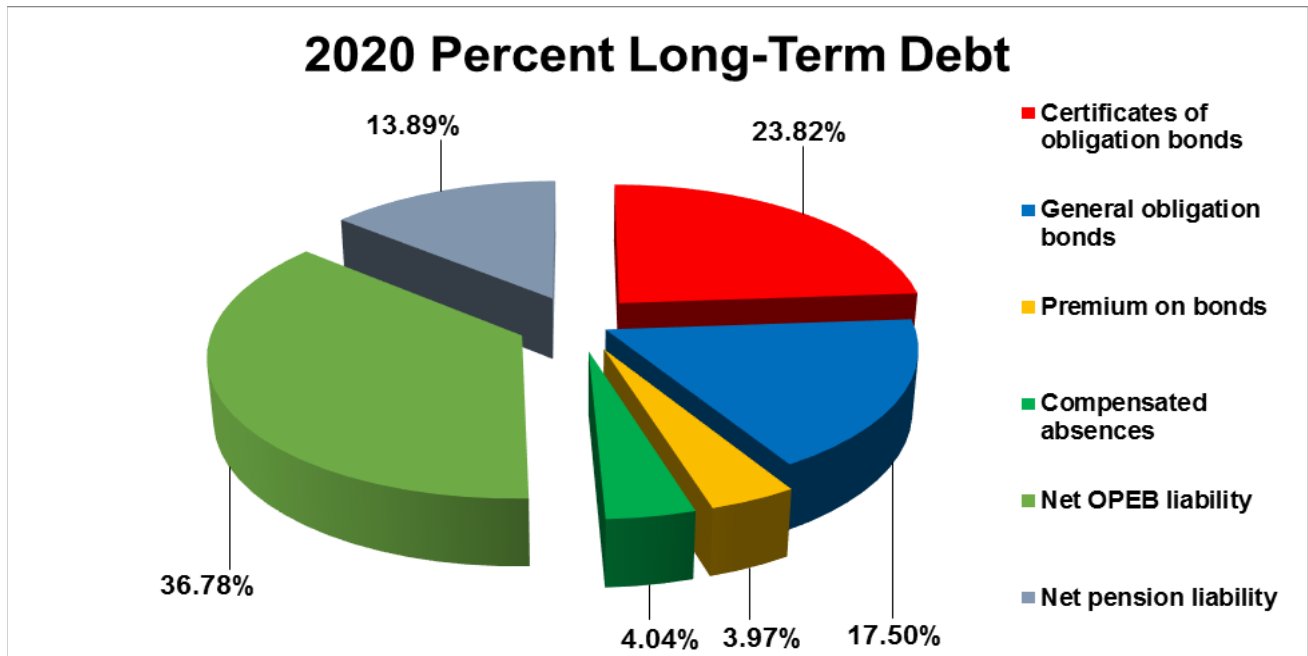
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 60,855,000 which, comprises bonded debt backed by the full faith and credit of the County. These bonds will be retired with revenues from property and sales taxes, and fees for services.

BRAZORIA COUNTY'S LONG-TERM DEBT

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Certificates of obligation bonds	\$ 36,085,000	\$ 36,975,000	\$	\$	\$ 35,085,000	\$ 36,975,000
General obligation bonds	25,770,000	29,500,000			25,770,000	29,500,000
Tax note		2,950,000			-0-	2,950,000
Premium on bonds	5,842,125	4,470,789			5,842,125	4,470,789
Compensated absences	5,904,364	5,315,940	48,723	54,434	5,953,087	5,370,374
Net OPEB liability	53,659,890	39,266,026	519,920	386,268	54,179,810	39,652,294
Net pension liability	20,376,157	76,845,510	85,379	563,741	20,461,536	77,409,251
Total	\$ 146,637,536	\$ 195,323,265	\$ 654,022	\$ 1,004,443	\$ 147,291,558	\$ 196,327,708

During the fiscal year, the County's total debt decreased \$ 49,036,150 or 24.98%. The decrease was due primarily to the decrease in the net pension liability after the most recent actuarial valuation.



BRAZORIA COUNTY, TEXAS

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All of the outstanding Bonds of the County payable from its limited taxes are insured and are, therefore, rated "Aa1" by Moody's Investors Service Inc. ("Moody's"), "AA+" by Standard & Poor's ("S&P"), and "AA+" by Fitch.

Additional information on the County's long-term debt can be found in Note 8 on pages 81 through 86 of this report.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth during these current economic times. The population of the County is estimated at 381,580 in 2020 and is expected to grow to 425,148 by 2025.

The number of households has increased to an estimated 131,852 in 2021 and is expected to grow to 147,683 by 2025. Estimated average (mean) household income for 2020 is \$ 107,749 and is expected to grow to \$ 123,253 by 2025. Income per capita is currently estimated at \$ 37,564 and is expected to grow to \$ 43,112.

All of these factors were considered in preparing Brazoria County's budget for the 2021 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds increased to \$ 154,034,156. Brazoria County has appropriated \$ 12.7 million of this amount for spending in the 2021 fiscal year budget. It is expected that conservative revenue budgets will serve to make the actual decrease in fund balance far less than budgeted. The overall tax rate decreased from \$ 0.415233 per \$ 100 of assessed valuation for 2020 to \$ 0.392017 per \$ 100 valuation for 2021.

Request for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Brazoria County Auditor, 111 E. Locust, Room 303, Angleton, Texas, 77515, or call (979) 864-1275.



BASIC FINANCIAL STATEMENTS

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2020

Exhibit 1
Page 1 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and temporary investments	\$ 131,008,403	\$ 17,319	\$ 131,025,722	\$ 26,187,509
Receivables (Net of Allowance for Uncollectibles):				
Taxes	1,452,900		1,452,900	
Accounts	15,552,113	55,758	15,607,871	9,825
Special assessments	2,174,187		2,174,187	
Due from other governments	22,012,973		22,012,973	1,049,482
Accrued interest	10,583		10,583	12
Interfund balances	1,385,172	(1,385,172)	-0-	
Inventories	599,056	33,378	632,434	
Prepaid expenses	2,427,818	5,307	2,433,125	6,469
Investments	8,014,800		8,014,800	
Due from component units	25,628,069		25,628,069	
Capital Assets:				
Land	23,340,636	1,558,687	24,899,323	88,425
Land improvements (net)	4,666,638		4,666,638	
Buildings and improvements (net)	51,297,370	5,613,905	56,911,275	
Furniture, equipment and vehicles (net)	23,030,376	225,124	23,255,500	
Runways, taxiways and aprons (net)		9,960,202	9,960,202	
Infrastructure (net)	233,749,824		233,749,824	
Construction in progress	39,301,038		39,301,038	121,336,183
Total assets	<u>585,651,956</u>	<u>16,084,508</u>	<u>601,736,464</u>	<u>148,677,905</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources	<u>21,891,893</u>	<u>189,659</u>	<u>22,081,552</u>	
Total deferred outflows of resources	<u>21,891,893</u>	<u>189,659</u>	<u>22,081,552</u>	<u>-0-</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION - Continued
September 30, 2020

Exhibit 1
Page 2 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Accounts and accrued liabilities payable	\$ 25,651,674	\$ 111,675	\$ 25,763,349	\$ 6,347,608
Estimated claims payable	1,369,773		1,369,773	
Due to others	570,491		570,491	
Accrued interest payable	222,046		222,046	232,229
Unearned revenue	4,512,604	49,515	4,562,119	37,823
Due to primary government				25,628,069
Noncurrent Liabilities:				
Due within one year	10,915,409	48,723	10,964,132	400,513
Due in more than one year:				
Other long-term liabilities	61,686,080		61,686,080	89,990,029
Net pension liability	20,376,157	85,379	20,461,536	
Net OPEB liability	<u>53,659,890</u>	<u>519,920</u>	<u>54,179,810</u>	
Total liabilities	<u>178,964,124</u>	<u>815,212</u>	<u>179,779,336</u>	<u>122,636,271</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources	<u>14,239,809</u>	<u>179,280</u>	<u>14,419,089</u>	
Total deferred inflows of resources	<u>14,239,809</u>	<u>179,280</u>	<u>14,419,089</u>	<u>-0-</u>
NET POSITION				
Net investment in capital assets	314,308,327	17,357,918	331,666,245	19,760,132
Restricted:				
Capital projects				6,671,942
Debt service	14,175,050		14,175,050	239,134
Public transportation projects	11,580,784		11,580,784	
Records management	4,562,660		4,562,660	
Health services	1,377,734		1,377,734	
Other	6,369,561		6,369,561	
Unrestricted	<u>61,965,800</u>	<u>(2,078,243)</u>	<u>59,887,557</u>	<u>(629,574)</u>
Total net position	<u>\$ 414,339,916</u>	<u>\$ 15,279,675</u>	<u>\$ 429,619,591</u>	<u>\$ 26,041,634</u>

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General administration	\$ 12,484,814	\$ 3,467,464	\$ 1,063,673	\$
Judicial and legal	22,906,740	7,345,905	1,907,472	29,995
Financial administration	16,887,764	4,148,765	649,672	31,775
Elections	1,720,753	152,296	106,402	
Public facilities	5,062,521	84,740	64,275	
Public safety	24,575,882	1,699,289	1,348,871	
Corrections	27,216,528	2,009,717	2,776,853	
Public transportation	35,138,282	4,546,637	7,249,351	12,464,327
Health and welfare	12,747,049	539,251	7,964,489	63,762
Public assistance	413,000			
Culture and recreation	12,208,080	454,508	598,317	493,962
Conservation	321,954	20,109	1,925	
Environmental protection	262,279	9,851	99,355	
Community development	7,838,618	31,351	7,839,592	
Interest and fiscal charges	<u>2,757,023</u>		<u>90,721</u>	
Total governmental activities	182,541,287	24,509,883	31,760,968	13,083,821
Business-type Activities:				
Airport	<u>3,730,554</u>	<u>2,075,086</u>	<u>274,029</u>	
Total primary government	<u>\$ 186,271,841</u>	<u>\$ 26,584,969</u>	<u>\$ 32,034,997</u>	<u>\$ 13,083,821</u>
Component Unit:				
Brazoria County Toll Road Authority	<u>\$ 3,722,352</u>	<u>\$</u>	<u>\$</u>	<u>\$ 7,572,481</u>
Total component unit	<u>\$ 3,722,352</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 7,572,481</u>
General Revenue:				
Property taxes				
Sales and other taxes				
Grants and contributions not restricted to specific programs				
Investment income				
Gain on sale of capital assets				
Miscellaneous				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

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

Net (Expense) Revenue and Changes In Net Position
Primary Government

<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$(7,953,677) \$		\$(7,953,677) \$	
(13,623,368)		(13,623,368)	
(12,057,552)		(12,057,552)	
(1,462,055)		(1,462,055)	
(4,913,506)		(4,913,506)	
(21,527,722)		(21,527,722)	
(22,429,958)		(22,429,958)	
(10,877,967)		(10,877,967)	
(4,179,547)		(4,179,547)	
(413,000)		(413,000)	
(10,661,293)		(10,661,293)	
(299,920)		(299,920)	
(153,073)		(153,073)	
32,325		32,325	
<u>(2,666,302)</u>		<u>(2,666,302)</u>	
(113,186,615)	-0-	(113,186,615)	-0-
	<u>(1,381,439)</u>	<u>(1,381,439)</u>	
<u>(113,186,615)</u>	<u>(1,381,439)</u>	<u>(114,568,054)</u>	<u>-0-</u>
			<u>3,850,129</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>3,850,129</u>
129,619,290		129,619,290	
36,071,629		36,071,629	
13,094		13,094	
1,828,793		1,828,793	352,027
102,710		102,710	
<u>759,081</u>		<u>759,081</u>	<u>162,177</u>
<u>168,394,597</u>	<u>-0-</u>	<u>168,394,597</u>	<u>514,204</u>
55,207,982	(1,381,439)	53,826,543	4,364,333
<u>359,131,934</u>	<u>16,661,114</u>	<u>375,793,048</u>	<u>21,677,301</u>
<u>\$ 414,339,916</u>	<u>\$ 15,279,675</u>	<u>\$ 429,619,591</u>	<u>\$ 26,041,634</u>

BRAZORIA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2020

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	TXDOT CR-101 CSJ 303 Fund	Other Governmental Funds	
Assets and Deferred Outflows of Resources					
Assets:					
Cash and temporary investments	\$ 83,207,286	\$ 15,210,643	\$	\$ 24,422,531	\$ 122,840,460
Investments	8,014,800				8,014,800
Receivables (Net of Allowance for Uncollectibles):					
Taxes	958,721	356,143		138,036	1,452,900
Accounts	436,177	62,475		24,193	522,845
Special assessments		876,866		1,297,321	2,174,187
Due from other governments	5,347,536	358,977	10,562,957	5,743,503	22,012,973
Accrued interest	10,226				10,226
Due from other funds	16,141,809	33,344		415,314	16,590,467
Inventories	11,596	184,038		403,422	599,056
Prepaid expenditures	2,200,422	80,129		147,267	2,427,818
Due from component units	14,748,687	280,189		10,599,193	25,628,069
Total assets	<u>131,077,260</u>	<u>17,442,804</u>	<u>10,562,957</u>	<u>43,190,780</u>	<u>202,273,801</u>
Deferred Outflows of Resources:					
Deferred outflows of resources					-0-
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 131,077,260</u>	<u>\$ 17,442,804</u>	<u>\$ 10,562,957</u>	<u>\$ 43,190,780</u>	<u>\$ 202,273,801</u>

BRAZORIA COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS - Continued

September 30, 2020

Exhibit 3
Page 2 of 2

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	TXDOT CR-101 CSJ 303 Fund	Other Governmental Funds	
Liabilities, Deferred Inflows of Resources and Fund Balance					
Liabilities:					
Accounts and accrued liabilities payable	\$ 15,087,829	\$ 5,577,544	\$ 1,084,605	\$ 2,730,885	\$ 24,480,863
Due to others	570,491				570,491
Due to other funds	448,720		9,478,352	5,291,122	15,218,194
Unearned revenue	<u>817,457</u>	<u>1,042,997</u>		<u>2,652,150</u>	<u>4,512,604</u>
Total liabilities	<u>16,924,497</u>	<u>6,620,541</u>	<u>10,562,957</u>	<u>10,674,157</u>	<u>44,782,152</u>
Deferred Inflows of Resources:					
Deferred inflows of resources	<u>846,587</u>	<u>1,191,936</u>		<u>1,418,970</u>	<u>3,457,493</u>
Total deferred inflows of resources	<u>846,587</u>	<u>1,191,936</u>	<u>-0-</u>	<u>1,418,970</u>	<u>3,457,493</u>
Fund Balance:					
Nonspendable	2,212,018	264,167		550,689	3,026,874
Restricted	72,978	9,366,160		31,213,519	40,652,657
Committed	795,120			897,084	1,692,204
Unassigned	<u>110,226,060</u>			<u>(1,563,639)</u>	<u>108,662,421</u>
Total fund balance	<u>113,306,176</u>	<u>9,630,327</u>	<u>-0-</u>	<u>31,097,653</u>	<u>154,034,156</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 131,077,260</u>	<u>\$ 17,442,804</u>	<u>\$ 10,562,957</u>	<u>\$ 43,190,780</u>	<u>\$ 202,273,801</u>

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

BRAZORIA COUNTY, TEXAS

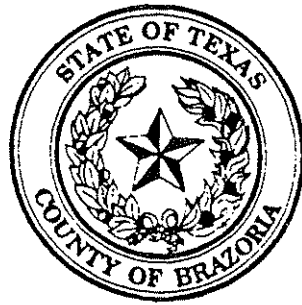
Exhibit 3R

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION**

September 30, 2020

Total fund balance - governmental funds balance sheet (Exhibit 3)		\$ 154,034,156
Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:		
Assets and Deferred Outflows of Resources (Excluding Internal Service Funds):		
Capital assets less accumulated depreciation		375,385,882
Judicial accounts receivables net of related allowance for uncollectible accounts		14,476,484
Property taxes receivable net of allowance for uncollectible account and sixty day collections		1,304,401
Special assessments receivable net of allowance for uncollectible accounts		2,153,092
Pension and OPEB Deferred Outflows/(Inflows) of Resources:		
Deferred outflows of resources - pension	\$ 81,810	
Deferred inflows of resources - pension	(11,711,404)	
Deferred outflows of resources - OPEB	13,119,664	
Deferred inflows of resources - OPEB	(2,528,405)	
Subsequent pension contributions	<u>7,953,685</u>	6,915,350
Bond refunding costs less accumulated amortization		736,734
Liabilities and Deferred Inflows of Resources (Excluding Internal Service Funds):		
Payables for bond principal		(60,855,000)
Premium on the issuance of bonds less accumulated amortization		(5,842,125)
Payables for bond accrued interest		(222,046)
Payables for compensated absences		(5,904,364)
Payables for net OPEB liability		(53,659,890)
Payables for net pension liability		(20,376,157)
Internal Service Funds (Net Position):		
Self-Insurance Funds:		
Liability Fund	\$ 1,014,968	
Health Fund	5,130,726	
Health Clinic Fund	<u>47,705</u>	<u>6,193,399</u>
Net position of governmental activities - statement of net position (Exhibit 1)		\$ <u>414,339,916</u>

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



BRAZORIA COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	TXDOT CR-101 CSJ 303 Fund	Other Governmental Funds	
REVENUES					
Property taxes	\$ 85,262,534	\$ 31,111,359	\$	\$ 13,064,950	\$ 129,438,843
Sales taxes	35,903,027				35,903,027
Intergovernmental	1,342,459	582,591	10,590,875	24,127,831	36,643,756
Charges for services	9,388,035	338		3,738,870	13,127,243
Licenses and permits	1,332,325	3,964,218			5,296,543
Fines and forfeitures	3,358,217			150,794	3,509,011
Special assessments		65,497		66,781	132,278
Investment income	1,329,912	271,193		182,976	1,784,081
Miscellaneous	<u>1,432,248</u>	<u>6,905,557</u>	<u>411,142</u>	<u>892,132</u>	<u>9,641,079</u>
Total revenues	<u>139,348,757</u>	<u>42,900,753</u>	<u>11,002,017</u>	<u>42,224,334</u>	<u>235,475,861</u>
EXPENDITURES					
Current:					
General administration	10,177,901			2,923,956	13,101,857
Judicial and legal	23,939,725			2,433,189	26,372,914
Financial administration	17,279,980			663,831	17,943,811
Elections	519,061			312,926	831,987
Public facilities	4,784,614			64,275	4,848,889
Public safety	25,022,669			1,750,786	26,773,455
Corrections	26,261,954			4,686,763	30,948,717
Public transportation		23,922,626		280,145	24,202,771
Health and welfare	3,988,559			9,292,939	13,281,498
Public assistance	413,000				413,000
Culture and recreation	12,324,857			813,027	13,137,884
Conservation	400,763			1,925	402,688
Environmental protection	215,854			89,318	305,172
Community development				7,828,403	7,828,403
Capital outlay	7,153,533	29,383,563	14,125,732	7,526,061	58,188,889
Debt Service:					
Principal				6,708,944	6,708,944
Interest and fiscal charges				3,178,453	3,178,453
Total expenditures	<u>132,482,470</u>	<u>53,306,189</u>	<u>14,125,732</u>	<u>48,554,941</u>	<u>248,469,332</u>
Excess (deficiency) of revenues over expenditures	<u>6,866,287</u>	<u>(10,405,436)</u>	<u>(3,123,715)</u>	<u>(6,330,607)</u>	<u>(12,993,471)</u>

BRAZORIA COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
GOVERNMENTAL FUNDS - Continued**
For the Year Ended September 30, 2020

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	TXDOT CR-101 CSJ 303 Fund	Other Governmental Funds	
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	\$ 438,008	\$ 66,036	\$	\$ 21,335	\$ 525,379
Issuance of general obligation bonds				9,840,000	9,840,000
Premium on general obligation bonds				1,884,729	1,884,729
Payments to escrow agent				(11,682,740)	(11,682,740)
Transfers in	36,159	56,210	3,123,715	4,060,475	7,276,559
Transfers out	(3,559,286)	(3,464,394)		(299,438)	(7,323,118)
Total other financing sources (uses)	(3,085,119)	(3,342,148)	3,123,715	3,824,361	520,809
Change in fund balance	3,781,168	(13,747,584)	-0-	(2,506,246)	(12,472,662)
Fund balance - beginning	<u>109,525,008</u>	<u>23,377,911</u>		<u>33,603,899</u>	<u>166,506,818</u>
Fund balance - ending	<u>\$ 113,306,176</u>	<u>\$ 9,630,327</u>	<u>\$ -0-</u>	<u>\$ 31,097,653</u>	<u>\$ 154,034,156</u>

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

BRAZORIA COUNTY, TEXAS

Exhibit 4R

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE GOVERNMENTAL
ACTIVITIES STATEMENT OF ACTIVITIES**

For the Year Ended September 30, 2020

Change in fund balance - total governmental funds (Exhibit 4)	\$(12,472,662)
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Amounts reported for governmental activities in the statement of activities (Exhibit 2) are different because:

Revenues and Other Resources (Excluding Internal Service Funds):

Property tax revenues	180,447
Special assessment revenues	36,324
Loss on the retirement of capital assets	(422,669)
Judicial revenues	(2,261,661)
Bond proceeds	(9,840,000)

Expenditures/Expenses and Other Uses (Excluding Internal Service Funds):

Capital expenditures	58,188,889
Depreciation of capital assets	(21,008,274)
Bond refunding cost	11,557,302)
Tax note principal payments	2,950,000
Bond principal payments	3,758,944
Premium on the issuance of bonds and amortization	(1,371,336)
Bond interest	25,910
Tax note interest	7,565
Compensated absences	(588,424)
Net OPEB liability	(3,480,458)
Net pension liability	26,544,089

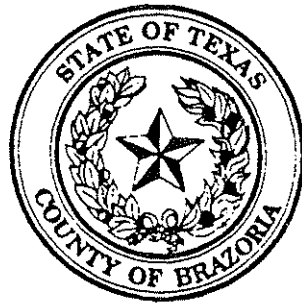
Internal Service Funds Statement of Revenues, Expenses and Change in Net Position:

Self-Insurance Funds:

Liability Fund	\$ 8,449	
Health Fund	3,387,064	
Health Clinic Fund	<u>8,483</u>	<u>3,403,996</u>

Change in net position of governmental activities (see Exhibit 2)	\$ <u><u>55,207,982</u></u>
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The notes to the financial statements are an integral part of this statement.



BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2020

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
ASSETS:		
Current Assets:		
Cash and temporary investments	\$ 17,319	\$ 8,167,943
Accounts receivable	55,758	552,784
Accrued interest		357
Due from other governments	62	
Inventories	33,378	
Prepaid expense	<u>5,307</u>	
Total current assets	<u>111,824</u>	<u>8,721,084</u>
Noncurrent Assets:		
Capital Assets:		
Land	1,558,687	
Buildings and improvements	11,433,438	
Furniture, equipment and vehicles	1,349,379	
Runways, taxiways and aprons	30,388,673	
Accumulated depreciation	<u>(27,372,259)</u>	
Total capital assets (net of accumulated depreciation)	<u>17,357,918</u>	<u>-0-</u>
Total assets	<u>17,469,742</u>	<u>8,721,084</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred outflows of resources	<u>189,659</u>	
Total deferred outflows of resources	<u>189,689</u>	<u>-0-</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS - Continued
September 30, 2020

Exhibit 5
Page 2 of 2

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
LIABILITIES:		
Current Liabilities:		
Accounts accrued liabilities payable	\$ 111,675	\$ 2,540,584
Compensated absences	48,723	
Due to other funds	1,372,335	
Unearned revenue	<u>49,515</u>	
Total current liabilities	<u>1,582,248</u>	<u>2,540,584</u>
Noncurrent Liabilities:		
Net pension liability	85,379	
Net OPEB liability	<u>519,920</u>	
Total non-current liabilities	<u>605,299</u>	<u>-0-</u>
Total liabilities	<u>2,187,547</u>	<u>2,540,584</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows of resources	<u>179,280</u>	
Total deferred inflows of resources	<u>179,280</u>	<u>-0-</u>
NET POSITION:		
Net investment in capital assets	17,357,918	
Unrestricted	(2,065,344)	<u>6,180,500</u>
Total net position	15,292,574	<u>\$ 6,180,500</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(12,899)</u>	
Net position of business-type activities	<u>\$ 15,279,675</u>	

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGE
IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended September 30, 2020

Exhibit 6

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Operating Revenues:		
Sales of fuel and supplies	\$ 1,214,260	\$
Cost of sales	<u>1,016,514</u>	<u> </u>
Gross profit	197,746	-0-
Other Operating Revenue:		
Contributions for self-insurance		21,830,059
Operating grants	274,029	
Rentals	518,762	
Fees	297,845	
Miscellaneous	<u>3,004</u>	<u> </u>
Net operating revenue	<u>1,291,386</u>	<u>21,830,059</u>
Operating Expenses:		
Salaries and wages	745,167	
Employee benefits	93,236	
Supplies	164,670	
Other charges	369,599	18,484,116
Depreciation	<u>1,333,371</u>	<u> </u>
Total operating expenses	<u>2,706,043</u>	<u>18,484,116</u>
Operating income (loss)	<u>(1,414,657)</u>	<u>3,345,943</u>
Non-Operating Revenues:		
Investment income	<u> </u>	<u>44,712</u>
Total non-operating revenues	<u>-0-</u>	<u>44,712</u>
Net income (loss) before transfers	<u>(1,414,657)</u>	<u>3,390,655</u>
Transfers in	<u> </u>	<u>46,559</u>
Change in net position	<u>(1,414,657)</u>	<u>3,437,214</u>
Net position - beginning	<u>16,707,231</u>	<u>2,743,286</u>
Net position - ending	<u>\$ 15,292,574</u>	<u>\$ 6,180,500</u>
Business-type Activities:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>\$ 33,218</u>	
Change in net position of business-type activities	<u>(1,381,439)</u>	
Net position - beginning	<u>16,661,114</u>	
Net position - ending	<u>\$ 15,279,675</u>	

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



BRAZORIA COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For the Year Ended September 30, 2020

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:		
Cash flows received from customers and other funds	\$ 2,769,113	\$
Cash receipts from interfund services provided		22,343,940
Cash paid to and on behalf of employees	(1,073,310)	(16,048,290)
Cash paid to suppliers and others	(1,541,192)	(2,504,947)
Cash received from other funds	<u>22,858</u>	<u>(556,050)</u>
Net cash provided by operating activities	<u>177,469</u>	<u>3,234,653</u>
Cash Flows from Noncapital Financing Activities:		
Transfers from other funds		<u>46,559</u>
Net cash provided by noncapital financing activities	<u>-0-</u>	<u>46,559</u>
Cash Flows from Capital and Financing Activities:		
Acquisition of capital assets	<u>(194,687)</u>	
Net cash used by capital financing activities	<u>(197,687)</u>	<u>-0-</u>
Cash Flows from Investing Activities:		
Investment income		<u>44,422</u>
Net cash provided by investment activities	<u>-0-</u>	<u>44,422</u>
Change in cash and temporary investments	(17,218)	3,325,634
Cash and temporary investments - beginning	<u>34,537</u>	<u>4,842,309</u>
Cash and temporary investments - ending	<u>\$ 17,319</u>	<u>\$ 8,167,943</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS - Continued
For the Year Ended September 30, 2020

Exhibit 7
Page 2 of 2

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:		
Operating Activities:		
Operating income (loss)	\$(1,414,657)	\$ 3,345,943
Depreciation	1,333,371	
Changes in Assets and Liabilities:		
(Increase) Decrease In:		
Accounts receivable	394,227	513,881
Due from other governments	39,219	
Due from other funds	(62)	
Inventory	39,136	
Prepaid expenses	5,823	
Pension and OPEB deferred outflows	(7,465)	
Increase (Decrease) In:		
Accounts and accrued liabilities payable	(35,368)	(69,121)
Compensated absences	(5,711)	
Due to other funds	22,920	(556,050)
Unearned revenue	27,767	
Net OPEB liability	133,652	
Net pension liability	(478,362)	
Pension and OPEB deferred inflows	<u>122,979</u>	
Net cash provided by operating activities	<u>\$ 177,469</u>	<u>\$ 3,234,653</u>

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2020

Exhibit 8

	Private-Purpose Trust Fund <hr/> Historical Commission Fund <hr/>	Agency Funds <hr/>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets:		
Cash and temporary investments	\$ 15,886	\$ 34,183,348
Receivables:		
Accounts receivable		31,433
Prepaid expenses		<u>16,779</u>
Total current assets	<u>15,886</u>	<u>\$ 34,231,560</u>
Deferred Outflows of Resources:		
Deferred outflows of resources		
Total deferred outflows of resources	<u>-0-</u>	
Total assets and deferred outflows of resources	<u>\$ 15,886</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Liabilities:		
Accounts and accrued liabilities payable	\$	\$ 451,123
Amounts held for others		<u>33,780,437</u>
Total liabilities	<u>-0-</u>	<u>\$ 34,231,560</u>
Deferred Inflows of Resources:		
Deferred inflows of resources		
Total deferred outflows of resources	<u>-0-</u>	
Net Position:		
Held in trust for historical commission	<u>15,886</u>	
Total net position	<u>15,886</u>	
Total liabilities, deferred inflows of resources and net position	<u>\$ 15,886</u>	

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2020

Exhibit 9

	Private-Purpose Trust Fund <hr/> Historical Commission Funds <hr/>
ADDITIONS	
Investment income	\$ <u>138</u>
Total additions	<u>138</u>
DEDUCTIONS	
Culture and recreation (historical commission)	<u> </u>
Total deductions	<u>-0-</u>
Change in net position	138
Net position - beginning	<u>15,748</u>
Net position - ending	<u><u>\$ 15,886</u></u>

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



BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2020

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BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Brazoria County, Texas (the "County") related to the funds in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants. The County applies all applicable GASB pronouncements. The more significant accounting policies of the County are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity. Financial statements for component units can be obtained from the office of the County Auditor.

Included in the reporting entity:

Brazoria County, Texas (Primary Government)

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serve a term of four years. The primary activities of the County include: the construction and maintenance of county roads, provision of public safety through a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation through libraries, parks and a museum, operation and maintenance of an airport, and other social and administrative services.

Blended with the Primary Government

The relationship between the following component units and the County meet the criteria, for inclusion as part of the reporting entity as a blended component unit.

Brazoria County Industrial Development Corporation

The Brazoria County Industrial Development Corporation (the "BCIDC") is a Texas public, non-profit corporation created on May 22, 2018, in accordance with the Texas Development Corporation Act of 1979. The BCIDC's purpose is to issue bonds on behalf of the County, to finance projects as defined in the Act in order to promote and develop industrial and manufacturing enterprises thus encouraging employment and improving public welfare. The tax-exempt bonds issued by the BCIDC do not constitute a debt or pledge of faith or credit of the BCIDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCIDC is governed by a five-member Board of Directors which is comprised of the Brazoria County Commissioners Court. In addition, management of the primary government has operational responsibility for the activities of the component unit.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reporting Entity - Continued

Discretely Presented Component Units

Discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separated from the County. Each of the County's discretely presented component units has a September 30 year-end. The following component unit has been identified and is presented in a discrete format in the County's government-wide financial statements.

Brazoria County Toll Road Authority ("BCTRA")

BCTRA was created by order of the County on December 16, 2003, to aid, assist and act on behalf of the County, in development of transportation projects within the County, including the Brazoria County Expressway, which subsequently may be extended and pooled with other projects as part of the Brazoria County Toll Road System. BCTRA is a local government corporation established under Chapter 284 and 431 of the Texas Transportation Code. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Brazoria County Auditor's Office located at 111 E. Locust, Room 303, Angleton, TX 77515.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities report financial information on all of the non-fiduciary activities of the primary government). For the most part, interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The County has one enterprise fund.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund (excluding agency funds) financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. 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 County considers revenues to be available if they are 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.

Revenues from property and sales and other taxes, intergovernmental, charges for services, licenses and permits, fines and forfeitures, and interest associated with the current fiscal period are all considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment income is recorded as earned, since they are both measurable and available.

Revenue from investments, including governmental external investment pools, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) operating and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for sales and services and rentals.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

Operating expenses for the enterprise fund includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

The *Road & Bridge, special revenue fund* accounts for the property taxes and fees from auto registration, certificates of title, and gross weight and axle fees, and approved expenditures for public transportation projects.

The *TXDOT CR-101 CSJ 303 Fund* accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated \$ 18,618,000 project cost to widen CR 101.

The County reports the following major proprietary funds:

The *Enterprise Fund* is used to account for airport operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Activities of the fund include administration, operations and maintenance of the airport and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest. All costs are financed through charges to airport customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

Additionally, the County reports the following fiduciary funds:

The *Historical Commission Fund* is a private purpose trust fund, which accounts for grant revenues, publication sales, and private donations used by the Historical Commission Board of Directors to preserve Brazoria County's heritage.

The *Agency Funds* account for assets that the government holds on behalf of others as their agent. The County's agency funds include, the Brazoria County Groundwater Conservation District, TDCJ-CJAD, and District/County Clerk Trusts.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB No. 83 "Certain Asset Retirement Obligations" was issued in November 2016. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after June 15, 2019.

GASB No. 84 "Fiduciary Activities" was issued in January 2017. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after December 15, 2019.

GASB No. 87 "Leases" was issued in June 2017. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after June 15, 2021.

GASB No. 88 "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements" was issued in April 2018. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

GASB No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period" was issued in June 2018. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

GASB No. 90 "Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61" was issued in August 2018. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB No. 91 "Conduit Debt Obligations" was issued in May 2019. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

GASB No. 92 "Omnibus 2020" was issued in January 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

GASB No. 93 "Replacement of Interbank Offered Rates" was issued in March 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statement of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" was issued in March 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB No. 95 "Postponement of the Effective Dates of Certain Authoritative Guidance" was issued in May 2020. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective immediately.

GASB No. 96 "Subscription-Based Information Technology Arrangements" was issued in May 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" was issued in June 2020. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The legal level of budgetary control is at the category level (salaries and wages, and employee benefits; operating expenditures/expenses, and capital outlay) within departments of each fund. Any expenditure, which alters the total budgeted amounts of a fund, must be approved by Commissioners Court, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Annual appropriated budgets are adopted for the General Fund, certain special revenue funds (Road & Bridge Fund, Emergency Management Fire Code Fund, Vital Statistics Fee Fund, Records Management County Clerk Fund, Records Archive County Clerk Fund, Civil, Criminal & Probate Records Management Fund, County/District Court Technology Fund, Records Preservation County/District Clerk Fund, Family Protection Fund, Records Management District Clerk Fund, Records Archive District Clerk Fund, Records Preservation District Clerk Fund, Records Technology District Clerk Fund, Justice Court Building Security Fund, Justice Court Technology Fund, Courthouse Security Fund, District Attorney Hot Check Collection Fund, District Attorney Supplemental Fund, District Attorney Forfeiture CCP Chapter 59 Fund, Voter Registration Fund, Special Inventory Dealer Escrow - Tax Fund, Sheriff Contraband Forfeiture Fund, Brazoria County Narcotics Task Force Fund, Sheriff Commissary Fund, Sheriff Federal Forfeiture Fund, Bond & Occupational License Supervision Fund, Library Special Projects Fund, Law Library Fund, Mosquito Control District Fund), and certain debt service funds (2016 Limited Tax Refunding I & S Fund, 2012 Certificate of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, Tax Note Series 2013 I & S Fund, Toll Road I & S Fund and Road Bonds Mobility I & S Fund).

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data - Continued

Prior to May 1 of each year, or as soon thereafter as practical, the County Judge, assisted by the County Auditor, prepares a proposed operating budget for the subsequent fiscal year beginning the following October 1st. The proposed operating budget establishes estimated revenues and other resources available for appropriation. Proposed expenditures may not exceed estimated revenues, other resources, and available fund balances.

Subsequent to May 15 and after proper publication of notice, a public hearing is conducted by the Commissioners Court to obtain taxpayer comments. If an increase to the effective tax rate of more than 3% is proposed as a result of the proposed budget, additional notices and public hearings are required. After the public hearing(s) the Commissioners Court makes appropriate budget changes and adopts the budget through the passage of an order at a regularly scheduled meeting. A separate order is adopted to levy the taxes necessary to finance the budgeted expenditures.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditure purposes by department and type of expenditures (salaries and wages, employee benefits; operating expenses/expenditures; and capital outlay).

Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of Commissioners Court. Amendments to provide for items not included in the original budget may be made by the Commissioners Court upon finding and declaration of the existence of an emergency sufficient to require action. County management has no prerogative to amend the budget without the approval of Commissioners Court. Appropriations not exercised in the current year lapse at the end of the year.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized. Encumbrances outstanding at year-end are reported as a reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The following outstanding encumbrances were provided for in the subsequent year's budget:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Encumbrances:				
Restricted	\$ 4,052	\$ 10,131,627	\$ 663,749	\$10,799,428
Unassigned	<u>3,208,506</u>	<u> </u>	<u> </u>	<u>3,208,506</u>
	<u>\$ 3,212,558</u>	<u>\$ 10,131,627</u>	<u>\$ 663,749</u>	<u>\$14,007,934</u>

The airport fund also had outstanding encumbrances of \$ 73,127 as of September 30, 2020.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Investments

Cash and temporary investments include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the County. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. In accordance with GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are stated at fair value.

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and temporary investments under each fund's caption. Funds are allowed to exceed the amount of their equity in the pooled cash account. Funds with overdrawn accounts are disclosed as an interfund payable in the liability section of the balance sheet.

Restricted Assets

Restricted assets consist of debt service restrictions. Restricted assets for debt service consist of amounts placed in interest and sinking funds from operations and residual balances from proceeds of certificates of obligations and general obligations of the County.

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.

Property Taxes

Property taxes are levied as of October 1st of each year with statements prepared and mailed at that date or soon thereafter. The tax levy is based upon appraised property values as of each previous January 1st for all taxable property within the County. Payments are due and payable when taxes are levied and may be timely paid through January 31st. On February 1st, taxes become delinquent and subject to penalty and interest charges. After June 30th, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1st.

The appraisal of property within the county is the responsibility of the Brazoria County Appraisal District. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Real property is reappraised at least every four years. Under certain circumstances, taxpayers and taxing units including the County, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Under the Code, the Commissioners Court will continue to set annual tax rates on the property. The Code also provides that, if approved by the qualified voters in the Appraisal District, collection functions may be placed with the Appraisal District. The County bills and collects its property taxes and those of certain other taxing entities. Collections of those taxes pending distribution are accounted for in an agency fund.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes - Continued

The County is permitted by Article VIII; Section 9 of the State of Texas Constitution to levy taxes up to \$ 0.80 per \$ 100 assessed valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional \$ 0.15 per \$ 100 valuation for road & bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect \$ 0.30 per \$ 100 valuation for road, bridge and flood control purposes.

The County's 2019 tax levy, supporting the 2020 fiscal period budget, totaled \$ 0.415233 per \$ 100 valuation and was comprised as follows:

Constitutional Levy:	
General Fund	\$ 0.273324
Road & Bridge	0.050000
Mosquito Control	0.007657
Debt Service	0.034252
Special Road & Bridge:	
Article 6790	<u>0.050000</u>
 Combined tax rate	 \$ <u><u>0.415233</u></u>

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as "due to/from other funds". The County had no advances between funds. All activity between funds was for short-term cash flow requirements. See Note 5 for additional discussion of interfund receivables and payables.

Inventories

The County utilizes the consumption method to account for inventory. Under this method, inventory is considered an expenditure when used rather than when purchased. Significant inventories are reported on the balance sheet at cost, using the first-in, first-out method, with an offsetting reservation of fund balance in the governmental fund financial statements since they do not constitute "available spendable resources" even though they are a component of current assets. Inventories in the governmental funds are comprised of road materials, bulk fuel and chemicals. Inventory of the proprietary fund type is comprised of bulk fuel held for sale. Changes in inventory balances for a proprietary fund type have a direct effect on respective cost of sales.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, furniture, equipment and vehicles, runways, taxiways and aprons, infrastructure, and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The amount of interest cost to be capitalized on assets with tax-exempt borrowing is equal to the cost of the borrowing less interest earned on the related tax-exempt borrowing. During the year ended September 30, 2020, no capitalized interest was included in the cost of capital assets under construction.

Assets capitalized have an original cost of \$ 5,000 or more and over two years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Leased assets are depreciated over the lesser of the term of the related lease or the estimated useful lives of the assets. Estimated useful lives are as follows:

Land improvements	12-40 Years
Buildings and improvements	9-40 Years
Furniture, equipment and vehicles	2-20 Years
Runways, taxiways and aprons	15-20 Years
Infrastructure	20-50 Years

Compensated Absences

Employees are allowed paid absences due to sickness, vacation and compensatory time. As of January 1, 2000, sick leave benefits are earned by all full time employees at a rate of 96 hours annually. The leave policy allows employees to accumulate up to sixty days of sick leave benefit. Sick leave benefits are recognized in the period in which time off is actually taken. Vacation benefits accrue monthly at rates depending upon an employee's length of service. Vacation benefits must be taken annually and are limited to a carryover period depending upon the employee's length of service.

Effective January 1, 2000, the County implemented a sick leave pool. The sick leave pool provides additional sick leave days to employees in the event of a catastrophic illness or injury, surgery, or disability that prevents an employee from active employment. Days are applied from the pool only after the employee exhausts all accrued sick, vacation and compensatory time. The Sick Leave Pool Committee, an elected body of pool members who serve as the pool administrator, authorizes benefits from the pool.

Compensatory time represents time worked by employees in excess of 40 hours per week, and is earned at one and one-half times such hours worked. This applies to all non-exempt employees. Exempt employees are all department heads, supervisory personnel, and certain other professional or administrative positions. The maximum compensatory time an employee may accumulate is 240 hours. All such paid absences are paid at the employee's regular pay rate. The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at September 30, 2020, computed at pay rates in effect at that time.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences - Continued

The following is a summary of compensated absences as of September 30, 2020:

Governmental activities	\$ 5,904,364
Business-type activities	<u>48,723</u>
	<u>\$ 5,953,087</u>

Compensated absence liabilities for governmental activities have been paid from the general fund and various special revenue funds, and liabilities for business-type activities have been paid by the enterprise fund. These liabilities are expected to turn over completely during the next fiscal year; therefore, they are reported as current liabilities.

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net position by the government that is applicable to a future reporting period, and an acquisition of net position by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, "Items Previously Reported as Assets and Liabilities", had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Pension Plans

The fiduciary net position of the Texas County & District Retirement System (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TCDRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Brazoria County Retiree Benefits Plan (BCRBP) and additions to/deductions from BCRBP's fiduciary net position have been determined on the same basis as they are reported by BCRBP. For this purpose, BCRBP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Long-Term Debt

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenditures and expenses at the time of the transaction.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

The County's Commissioners Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The County's Unassigned General Fund Balance is maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund balance may only be appropriated by resolution of the County's Commissioners Court. Fund balance of the County may be committed for a specific source by formal action of the County's Commissioners Court. Amendments or modifications of the committed fund balance must also be approved by formal action by the County's Commissioners Court. When it is appropriate for fund balance to be assigned, the County's Commissioners Court has delegated authority to the County Judge or the County Auditor. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Fund Balance Classifications:

The *nonspendable* fund balance includes portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include supplies inventories, prepaid items, and long-term receivables net of unearned interest revenue.

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, and contributors), laws and regulations of other governments, or through enabling legislation.

The enabling legislation authorizes the County to access, levy, charge or otherwise mandate payment of resources from external resource providers; those resources can be used only for the specific purposes stipulated in the legislation. The County's fee revenue generated through enabling legislations include auto registration fees, birth/death certificate fees, adult bond supervision fees, child abuse protection fees, graffiti eradication fees, court technology fees, election service fees, family protection fees, financial security fees, juvenile case management fees, law library fees, records archive fees, and records management and preservation fees reported under Non-major Special Revenue Funds, and auto registration fees, certificates of title, and gross weight and axle fees reported under the Road & Bridge Fund.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Commissioners Court actions, no later than the close of the fiscal year. These actions must be in the form of a resolution approved by Commissioners Court. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources, which was formal action of Commissioners Court.

The *assigned* fund balance includes amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At September 30, 2020, there were no assignments of fund balance.

The *unassigned* fund balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at September 30, 2020:

	Major Funds		Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	Other Governmental Funds	
Fund Balance:				
Nonspendable:				
Inventories	\$ 11,596	\$ 184,038	\$ 403,422	\$ 599,056
Prepaid expenditures	2,200,422	80,129	147,267	2,427,818
Restricted:				
Capital projects			5,239,128	5,239,128
Contributor purposes	15,903		1,463,090	1,478,993
Court improvements and operations			1,018,251	1,018,251
Debt service			14,292,612	14,292,612
Election services			462,209	462,209
Family protection services	22,977		29,895	52,872
Federal grants			2,085,399	2,085,399
Health services			1,012,757	1,012,757
Inmate services			381,128	381,128
Juvenile services	11,179		9,542	20,721
Library services			540,393	540,393

(continued)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

	Major Funds		Non-Major Funds	
	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Restricted:				
Public safety personnel training	\$ 22,919	\$	\$ 146,147	\$ 169,066
Public transportation projects		9,366,160		9,366,160
Records management			4,481,342	4,481,342
State grants and appropriations			33,854	33,854
Other			17,772	17,772
Committed:				
District attorney supplement			65,293	65,293
District clerk supplement	706,874			706,874
Narcotics operations			558,465	558,465
Juvenile services	84,339			84,339
Health services	3,907			3,907
Sheriff supplement			182,574	182,574
Tax Collector supplement			90,752	90,752
Unassigned	<u>110,226,060</u>	<u> </u>	<u>(1,563,639)</u>	<u>108,662,421</u>
Total fund balances	<u>\$113,306,176</u>	<u>\$ 9,630,327</u>	<u>\$ 31,097,653</u>	<u>\$154,034,156</u>

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position are reported as restricted when there is limitations imposed on the use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position - Continued

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Net Position:				
Net investment in capital assets	\$ 314,308,327	\$ 17,375,137	\$ 331,683,464	\$ 19,760,132
Restricted:				
Capital projects			-0-	6,671,942
Debt service	14,175,050		14,175,050	239,134
Public transportation projects	11,580,784		11,580,784	
Records management	4,562,660		4,562,660	
Health services	1,377,734		1,377,734	
Other:				
Contributor purposes	1,478,993		1,478,993	
Court improvements and operations	1,018,902		1,018,902	
Elections services	475,409		475,409	
Family protection services	52,872		52,872	
Federal grants	2,085,399		2,085,399	
Inmate services	440,696		440,696	
Juvenile services	20,721		20,721	
Library services	573,137		573,137	
Public safety personnel training	171,806		171,806	
State grants and appropriations	33,854		33,854	
Other	17,772		17,772	
Unrestricted	<u>61,965,800</u>	<u>(2,095,462)</u>	<u>59,870,338</u>	<u>(629,574)</u>
Total	<u>\$ 414,339,916</u>	<u>\$ 15,279,675</u>	<u>\$ 429,619,591</u>	<u>\$ 26,041,634</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 2 - RECONCILIATION OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS

Reconciliation of Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 154,034,156

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Assets and Deferred Outflows of Resources (Excluding Internal Service Funds):

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Capital assets include \$ 652,369,425 in assets less \$ 276,983,543 in accumulated depreciation. 375,385,882

Judicial accounts receivables net of related allowance for uncollectible are unavailable to pay for current period expenditures and availability of funds are uncertain as to availability are not recorded in the funds. Judicial receivables of \$ 34,557,244 net of allowance for uncollectible accounts of \$ 20,080,760 amounted to \$ 14,476,484. 14,476,484

Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. Deferred property tax revenues for the General Fund, Road & Bridge Fund, Mosquito Control District Fund, 2016 Limited Tax Refunding I & S Fund, 2012 Certificates of Obligation I & S Fund, 2018 Certificates of Obligation I & S Fund, Toll Road I & S Fund and Road Bonds Mobility I & S Fund amounted to \$ 846,587, \$ 336,165, \$ 17,165, \$ 9,456, \$ 23,848, \$ 31,078, \$ 13,686, and \$ 26,416, respectively. 1,304,401

Special assessments receivable unavailable to pay for current period expenditures are deferred in the funds. Deferred special assessment tax revenues for Bonnie Lane, Laura Lane, Norris Road, Rose Mary Street, Pecan Estates, Hampton Road, Westwood, Sally Lake, Benefield, Brazos Bend 2, Bailey Oakwood Creek Road, 313 CR 64, Wink Wynn, Vivian Street, Lindell Estates, Riverside, Briar Meadow, Twin Lakes, Brazos Bend, Brazos Oaks, Sherwood Land, Manvel, and Oakwood Creek in the amount of \$ 2,153,092. 2,153,092

Pension deferred outflows of resources are reported based upon the measurement date of December 31, 2019 and are unavailable at September 30, 2020 to pay for current period expenditures and are not recorded in the funds. Pension deferred outflows of resources of \$ 81,810 (differences between expected and actual earnings of \$ 81,810, less pension deferred inflows of \$ 11,711,404 (differences between expected and actual experience of \$ 1,954,086, changes in assumptions of \$ 321,788, and net difference between projected and actual earnings of \$ 9,435,530). (11,629,594)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 2 - RECONCILIATION OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS - Continued

Reconciliation of Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position - Continued

Deferred outflows of resources for subsequent pension contributions of \$ 7,953,685 made during the period January 1, 2020 through September 30, 2020 are charged to expenditures in the funds but do not reduce the amount of net pension liability.	\$ 7,953,685
OPEB deferred outflows and inflows are reported based upon the measurement date of September 30, 2020 unavailable at September 30, 2020 to pay for current period expenditures and are not recorded in the funds. OPEB deferred outflows of \$ 13,119,664 (differences between expected and actual experience of \$ 4,960,304, changes in assumptions of \$ 7,867,841, net differences between projected and actual earnings on OPEB plan investments of \$ 291,519) less OPEB deferred inflows of \$ 2,528,405 (changes in assumptions of \$ 2,528,405).	10,591,259
Bond refunding costs are reported as current financial uses for governmental funds but the expenditures increase long-term assets in the statement of net position. This amount is amortized over the life of the bonds. Bond refunding costs of \$ 1,297,505 less accumulated amortization of \$ 560,771.	736,734
Liabilities and Deferred Inflows of Resources (Excluding Internal Service Funds):	
Payables for bonds (\$ 60,855,000) principal are not reported in the funds.	(60,855,000)
Premium on the issuance of bonds provide current financial resources to governmental funds but the proceeds decrease long-term assets in the statement of net position. This amount is amortized over the life of the bonds. Net premium on the issuance of bonds were \$ 5,842,125 (premium on the sale of bonds of \$ 8,270,807 less amortization of \$ 2,428,682).	(5,842,125)
Payables for bond interest is not reported in the funds except for amounts received from the sale of bonds or issuance of tax notes after the issuance date. Total accrued interest payable of \$ 222,046 for bonds.	(222,046)
Payables for compensated absences are not reported in the funds.	(5,904,364)
Payables for net OPEB liability are not reported in the funds.	(53,659,890)
Payables for net pension liability are not reported in the funds.	(20,376,157)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 2 - RECONCILIATION OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS - Continued

Reconciliation of Governmental Funds Balance Sheet to the Governmental Activities Statement of Net Position - Continued

Internal Service Funds Net Position:

Internal service funds are used by management to charge the cost of certain activities, such as health insurance and liability insurance, to individual funds. The assets and liabilities of the service funds are not reported separately from the funds statements. The internal service funds balances (net of amount allocated to business-type activities and fiduciary funds) not included in other reconciling items:

	<u>Self-Insurance</u>			
	<u>Liability</u>	<u>Health</u>	<u>Clinic</u>	
Cash and cash equivalents	\$ 1,413,850	\$ 6,662,245	\$ 91,848	
Accounts receivable	2,798	535,118	14,868	
Accrued interest		357		
Accounts and accrued liabilities payable	(1,680)	(1,109,555)	(59,576)	
Estimated claims payable	(400,000)	(969,773)		
Net amount allocated to business-type activities	<u> </u>	<u>12,334</u>	<u>565</u>	
Net	<u>\$ 1,014,968</u>	<u>\$ 5,130,726</u>	<u>\$ 47,705</u>	<u>6,193,399</u>
Net position of governmental activities - statement of net position (Exhibit 1).				<u>\$ 414,339,915</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 2 - RECONCILIATION OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS - Continued

Reconciliation of Revenues, Expenditures and Change in Fund Balance - Governmental Funds to the Governmental Activities Statement of Activities

Change in fund balance - total governmental funds (Exhibit 4) \$(12,472,662)

Amounts reported for governmental activities in the statement of activities (Exhibit 2) are different because:

Revenues (Excluding Internal Service Funds):

Property tax revenues in the governmental activities statement of activities do not provide current available resources and are not reported as revenues in the funds. Deferred property tax revenues for the General Fund, Road & Bridge Fund, Mosquito Control District Fund, 2016 Limited Tax Refunding I & S Fund, 2012 Certificates of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, Tax Notes Series 2013 I & S Fund, Toll Road I & S Fund and Road Bonds Mobility Fund \$ 103,145, \$ 50,854, \$ 11,346, \$ 226, \$ 2,569, \$ 28,886, \$ (22,201), \$ (5,787), and \$ 11,409, respectively. 180,447

Special assessments receivable unavailable to pay for current period expenditures are deferred in the funds. Deferred special assessment tax revenues for Bonnie Lane, Laura Lane, Norris Road, Rose Mary Street, Pecan Estates, Hampton Road, Westwood, Sally Lake, Benefield, Brazos Bend 2, Bailey Oakwood Creek Road, 313 CR 64, Wink Wynn, Vivian Street, Lindell Estates, Riverside, Briar Meadow, Twin Lakes, Brazos Bend, Brazos Oaks, Sherwood Land, Manvel, and Oakwood Creek increased in the amount of \$ 36,324. 36,324

Governmental funds report proceeds from the sale of assets as revenue. However, in the governmental activities statement of activities, the cost of the assets disposed is offset against the proceeds to report gain or loss on the disposition of assets. The cost of assets disposed were \$ 422,669. (Cost of \$ 2,377,664 less accumulated depreciation of \$ 1,954,995). (422,669)

Judicial revenues (resulting from accounts receivables net of related allowance for uncollectible) in the governmental activities statement of activities does not provide current available resources and are not reported as revenues in the funds. The change in these net receivables resulted in an increase in revenues reported in the governmental activities statement of activities. (2,261,661)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 2 - RECONCILIATION OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS - Continued

Reconciliation of Revenues, Expenditures and Change in Fund Balance - Governmental Funds to the Governmental Activities Statement of Activities - Continued

Expenditures/Expenses (Excluding Internal Service Funds):

Deferred refunding costs is another use in the governmental funds, but the costs increase long-term assets in the statement of net position. This amount is amortized over the life of the refunding bonds or the refunded bonds, whichever is shorter. The payments to the escrow agent of \$ 11,682,740 less current amortization of \$ 125,438 is the deferred refunding costs.	\$ 11,557,302
Governmental funds report capital outlay as expenditures. However, in the governmental activities statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay \$ 58,188,889 exceeded depreciation \$ 21,008,274 in the current period.	37,180,615
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the governmental activities statement of net position. The funds statements reported \$ 2,950,000 in tax note principal payments.	2,950,000
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the governmental activities statement of net position. The funds statements reported \$ 3,758,944 in bond principal payments.	3,758,944
Long-term debt proceeds provide current financial resources for governmental funds, but issuing debt increases long-term liabilities in the governmental activities statement of net position. Long-term proceeds in the governmental fund were \$ 9,840,000 for bonds.	(9,840,000)
Premium on the issuance of bonds provide current financial resources to governmental funds, but the proceeds decrease long-term assets in the statement of net position. This amount is amortized over the life of the bonds. Net premium on the issuance of bonds was \$ 1,371,336 (premium on sale of bonds of \$ 1,884,729 less amortization of \$ 513,393).	(1,371,336)
Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the amount of accrued interest on long-term debt. Change in accrued interest of \$ 33,475 (\$ 25,910 decrease in bonds and \$ 7,565 decrease in tax notes).	33,475
Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the amount of change in compensated absences.	(588,424)
Governmental funds report OPEB payments as expenditures. However, in the governmental activities statement of activities, the OPEB cost is calculated actuarially and involves multiple factors. The amount of OPEB expense reported was \$ 3,480,458 more than the amount reported in the funds.	(3,480,458)
Governmental funds report pension payments as expenditures. However, in the governmental activities statement of activities, the pension cost is calculated actuarially and involves multiple factors. The amount of pension expense reported was \$ 26,544,089 less than the amount reported in the funds.	26,544,089

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 2 - RECONCILIATION OF THE GOVERNMENTAL FUNDS TO GOVERNMENTAL ACTIVITIES FINANCIAL STATEMENTS - Continued

Reconciliation of Revenues, Expenditures and Change in Fund Balance - Governmental Funds to the Governmental Activities Statement of Activities - Continued

Internal Service Funds Statement of Revenues, Expenses and Changes in Net Position:

Internal service funds are used by management to charge the cost of insurance, health and liability to individual funds. The net revenue (expense) of the internal service funds is reported in the governmental activities statement of activities (net of amounts allocated to business-type activities and fiduciary funds) not included in other reconciling items:

	Self-Insurance			
	Liability	Health	Clinic	
Investment income	\$ 10,824	\$ 33,888	\$	
Operating expenses	(48,934)	(17,685,856)	(734,909)	
Contributions for self-insurance		21,171,135	644,507	
Transfers in	46,559	(98,000)	98,000	
Net amount allocated to business-type activities	<u> </u>	<u>(34,103)</u>	<u>885</u>	
Net	<u>\$ 8,449</u>	<u>\$ 3,387,064</u>	<u>\$ 8,483</u>	<u>3,403,996</u>

Change in net position of governmental activities (see Exhibit 2). \$ 55,207,982

NOTE 3 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2020 are as follows:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and Temporary Investments:						
Cash (petty cash accounts)	\$ 33,310	\$ 100	\$ 500	\$ 33,910	\$	\$ 33,910
Cash with fiscal agent	68,750	17,219		85,969		85,969
Financial Institution Deposits:						
Demand deposits	22,666,408	7,269,739	34,184,313	64,120,460	6,878,400	70,998,860
Local Government Investment Pools:						
Texpool	29,209,489	898,204	14,421	30,122,114	2,371,340	32,493,454
MBIA Texas Class Pool	70,862,503			70,862,503	16,698,635	87,561,138
U.S. Bank Government Obligation Fund	<u> </u>	<u> </u>	<u> </u>	<u>-0-</u>	<u>239,134</u>	<u>239,134</u>
Cash and temporary investments	122,840,460	8,185,262	34,199,234	165,224,956	26,187,509	191,412,465
Investments:						
Government agency securities	<u>8,014,800</u>	<u> </u>	<u> </u>	<u>8,014,800</u>	<u> </u>	<u>8,014,800</u>
Cash, temporary investments and investment totals	<u>\$130,855,260</u>	<u>\$ 8,185,262</u>	<u>\$ 34,199,234</u>	<u>\$173,239,756</u>	<u>\$ 26,187,509</u>	<u>\$199,427,265</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS - Continued

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to them. The County requires that all deposits with financial institutions be collateralized in an amount equal to 100 percent of uninsured balances.

At year-end, in addition to petty cash of \$ 33,910, the carrying amount, of the County's deposits, was \$ 64,120,460, while the financial institution balances totaled \$ 70,224,119. Of these balances, \$ 4,954,103 represents amounts controlled by County courts and held by various financial institutions jointly under the name of the County and the court's beneficiaries and carrying the identification number of the beneficiaries. These accounts are entirely covered by federal deposit insurance. Of the financial institution balances, \$ 500,000 was covered by federal depository insurance coverage, and \$ 64,770,016 was covered by collateral held by the County's agent in the County's name.

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under written investment policy (the "investment policy") that primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policies, which excludes certain instruments allowed under chapter 2256 of the Texas Government Code.

The County's deposits and investments are invested pursuant to the investment policy, which is approved by Commissioners Court. The investment policy includes lists of authorized investment instruments and allowable stated maturity of individual investments. In addition it includes an "Investment Strategy Statement" that specifically addresses each investment option and describes the priorities of suitability of investment type, preservation and safety of principal, liquidity, marketability, diversification and yield. Additionally, the soundness of financial institutions (including broker/dealers) in which the County will deposit funds is addressed. The County's investment policy and types of investments are governed by the Public Funds Investment Act (PFIA). The County's management believes it complied with the requirements of the PFIA and the County's investment policy.

The County's Investment Officer submits an investment report each quarter to the Commissioners Court. The report details the investment positions of the County and the compliance of the investment portfolios as they relate to both the adopted investment strategy statements and Texas State law.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

The County is authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations of the United States or its agencies and instrumentalities;
2. Direct obligations of the State of Texas or its agencies and instrumentalities;
3. No-load money market mutual funds: regulated by SEC, with a dollar-weighted average stated maturity of 90 days or less, includes in its investment objectives the maintenance of a stable \$ 1.00 net asset value per each share, and limited in quantity to the requirements, set forth in Chapter 2256, Government Code Section 2256.014;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit if issued by a state or national bank domiciled in the State of Texas and is: guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, secured in any manner and amount provided by law for deposits of the County;
7. Fully collateralized repurchase agreements, if it: has a defined termination date, is secured by obligations described by Section 2256.009(a)(1) of the Public Funds Investment Act, requires the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County, is placed through a primary government securities dealer, approved by the County, or a financial institution doing business in the State of Texas;
8. Commercial paper is an authorized investment, if the commercial paper: has a stated maturity of 270 days or fewer from the date of its issuance, and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit agencies or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state;
9. Eligible investment pools if the Commissioners Court by resolution authorizes investment in the particular pool. An investment pool shall invest funds it receives from entities in authorized investments permitted by the Public Funds Investment Act. The County by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds; and,

The County participates in three Local Government Investment Pools (LGIPs): Texpool, Texas Class and U.S. Bank Government Obligation Fund. The State Comptroller oversees Texpool with Federated Securities Corporation managing the daily operations of the pool under a contract with the State Comptroller. Advisory boards consisting of participants or their designees, maintains oversight responsibility for Texas Class. The U.S. Bank Government Obligation Fund is managed by U.S. Bancorp Asset Management, Inc. for its daily operations. These external investment pools are not registered with the Securities and Exchange Commission, and the County's fair value of its position in these pools are not same as the value of the pool shares. These funds seek to maintain a constant net asset value of \$ 1.00, although this cannot be fully guaranteed.

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS - ContinuedInvestments - Continued

The County invests in Texpool, Texas CLASS and U.S. Bank Government Obligation Fund to provide its liquidity needs. Texpool, Texas CLASS and U.S. Bank Government Obligation Fund are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. Texpool and Texas CLASS are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of \$ 1.00, although this cannot be fully guaranteed. Texpool and Texas CLASS are rated AAA and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit. At September 30, 2020 Texpool, Texas CLASS and U.S. Bank Government Obligation Fund had a weighted average maturity of 38 days, 56 days and 44 days, respectively. Although Texpool, Texas CLASS and U.S. Bank Government Obligation Fund portfolios had a weighted average maturity of 38 days, 56 days and 44 days, respectively, the County considers holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, unless there has been a significant change in value.

As of September 30, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Interest Rate</u>	<u>Fair Value</u>	<u>Weighted Avg. Maturity (Days)</u>
Local Government Investment Pools:			
Texpool	Varies	\$ 32,493,454	38
Texas CLASS	Varies	87,561,137	56
U.S. Bank Government Overnight Fund	Varies	<u>239,134</u>	44
Total Local Government Investment Pools		<u>120,293,725</u>	51
Government Agency Securities:			
FHLB - Callable	1.700%	2,008,600	860
FHLMC - Callable	0.425%	2,001,400	1,030
FHLMC - Callable	0.300%	2,001,600	959
FNMA - Callable	0.375%	<u>2,003,200</u>	1,058
Total government agency securities		<u>8,014,800</u>	977
Total investments		<u>\$ 128,308,525</u>	109

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2020, the LGIPs (which represent approximately 93.75% of the investment portfolio) are rated AAAM by Standard and Poor's or AAA by Finch. The government agency securities rated A-1 by Standard and Poor's and P-1 by Moody's (represent approximately 6.25% of the investment portfolio) are registered and the County's agent holds the securities in the County's name; therefore, the County is not exposed to credit risk.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities will not exceed the lesser of a dollar weighted average maturity of 365 days or the anticipated cash flow requirements of the funds. Quality short-to-medium term securities should be purchased, which complement each other in a structured manner that minimizes risk and meets the County's cash flow requirements.

Fair Value Measures

Governmental Accounting Standards Board (GASB) Statement No. 72 *Fair Value Measurement and Application* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS - Continued

Fair Value Measures - Continued

The following table sets forth by level, within the fair value hierarchy, the County's assets at fair value as of September 30, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Government agency securities	\$ <u>8,014,800</u>	\$ _____	\$ _____	\$ <u>8,014,800</u>
Total assets at fair value	\$ <u>8,014,800</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>8,014,800</u>

NOTE 4 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES

Receivables and Allowances

Receivables as of September 30, 2020, for the government's individual governmental major and nonmajor funds, proprietary major funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>TXDOT CR-101 CSJ 303 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Receivables:					
Property taxes	\$ 1,932,175	\$ 705,790	\$ _____	\$ 277,107	\$ 2,915,072
Accounts	436,177	62,475	_____	24,193	522,845
Special assessments	_____	1,771,015	_____	1,310,103	3,081,118
Due from other governments	5,347,536	358,977	10,562,957	5,743,503	22,012,973
Accrued interest	<u>10,226</u>	_____	_____	_____	<u>10,226</u>
Gross receivables	7,726,114	2,898,257	10,562,957	7,354,906	28,542,234
Less Allowance for Uncollectible:					
Property taxes	973,454	349,647	_____	139,071	1,462,172
Special assessments	_____	<u>894,149</u>	_____	<u>12,782</u>	<u>906,931</u>
Net receivables	<u>\$ 6,752,660</u>	<u>\$ 1,654,461</u>	<u>\$ 10,562,957</u>	<u>\$ 7,203,053</u>	<u>\$ 26,173,131</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 4 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Receivables and Allowances - Continued

	<u>Proprietary Funds</u>			<u>Fiduciary Funds</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>	<u>Total</u>	
Receivables:				
Accounts:				
Airport customers	\$ 55,758	\$	\$ 55,758	\$
Stop loss insurance		535,118	535,118	
Other		<u>17,666</u>	<u>17,666</u>	<u>31,433</u>
Gross receivables	<u>\$ 55,758</u>	<u>\$ 552,784</u>	<u>\$ 608,542</u>	<u>\$ 31,433</u>

As of September 30, 2020, the County had no allowance for uncollectibles in the Proprietary Funds.

Receivables From Other Governments

The County participates in a variety of federal and state programs from which it receives grants to, partially or fully, finance certain activities. In addition, the County receives entitlements from the State through the legislative actions and taxes collected by the State on behalf of the County (sales and other taxes). All federal grants shown below are either direct or passed through state or local agencies and are reported on the financial statements as due from other governments.

Amounts due from federal, state, and local governments as of September 30, 2020 are summarized below:

	<u>State Entitlements and Taxes</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Other</u>	<u>Total</u>
Major Governmental Funds:					
General	\$ 5,037,782	\$ 135,666	\$ 70,197	\$ 103,891	\$ 5,347,536
Road & Bridge Fund	87,436	255,019		16,522	358,977
TXDOT CR-101 CSJ 303 Fund		10,562,957			10,562,957
Non major governmental funds	<u>4,631</u>	<u>5,101,302</u>	<u>544,976</u>	<u>92,594</u>	<u>5,743,503</u>
Total	<u>\$ 5,129,849</u>	<u>\$ 16,054,944</u>	<u>\$ 615,173</u>	<u>\$ 213,007</u>	<u>\$ 22,012,973</u>

The component unit reported \$ 1,049,482 from federal grant sources as of September 30, 2020.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 4 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Judicial Receivables

Judicial receivables are reported in the governmental activities statement of net position accounts line. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of September 30, 2020:

	<u>Governmental Activities</u>		
	<u>Judicial Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Receivable</u>
Judicial Receivables:			
Justice of the peace	\$ 12,382,605	\$ 4,024,347	\$ 8,358,258
County courts	1,999,238	999,619	999,619
District courts	19,876,375	14,907,281	4,969,094
Juvenile probation	<u>299,026</u>	<u>149,513</u>	<u>149,513</u>
	<u>\$ 34,557,244</u>	<u>\$ 20,080,760</u>	<u>\$ 14,476,484</u>

Deferred Outflows and Inflows of Resources and Unearned Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2020, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental and proprietary funds were as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Deferred Inflows of Resources:				
Delinquent property taxes receivable	\$ 846,587	\$ 336,165	\$ 121,649	\$ 1,304,401
Delinquent special assessment taxes receivable	<u> </u>	<u>855,771</u>	<u>1,297,321</u>	<u>2,153,092</u>
	<u>\$ 846,587</u>	<u>\$ 1,191,936</u>	<u>\$ 1,418,970</u>	<u>\$ 3,457,493</u>
Unearned Revenue:				
Federal grants	\$ 12,700	\$ 91,289	\$ 1,997,112	\$ 2,101,101
State grants			245,883	245,883
Bail bonds	741,518			741,518
Public safety seizures	50,741		344,655	395,396
Developer advances		951,708		951,708
Rental deposits	10,650			10,650
Other	<u>1,848</u>	<u> </u>	<u>64,500</u>	<u>66,348</u>
	<u>\$ 817,457</u>	<u>\$ 1,042,997</u>	<u>\$ 2,652,150</u>	<u>\$ 4,512,604</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 4 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	<u>Proprietary Fund</u>
	<u>Airport Enterprise Fund</u>
Deferred Outflows of Resources:	
Pension Related:	
Differences between expected and actual experience	\$ 693
Subsequent contributions	67,377
OPEB Related:	
Net difference between expected and actual investment earnings	2,690
Differences between expected and actual experience	46,018
Changes in assumptions	<u>72,881</u>
	<u>\$ 189,659</u>
Deferred Inflows of Resources:	
Pension Related:	
Changes in assumptions	\$ 3,250
Difference between expected and actual experience	15,289
Net difference between projected and actual investment earnings	137,521
OPEB Related:	
Changes in assumptions	<u>23,220</u>
	<u>\$ 179,280</u>
Unearned Revenue:	
Rental deposits	<u>\$ 49,515</u>

Governmental and business-type activities defer the recognition of pension expense for contributions made subsequent to the measurement date to the current year-end of September 30, 2020 and report these as deferred outflows of resources. Governmental and business-type activities also defer revenue recognition in connections with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental and business-type activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of September 30, 2020, the various components of deferred inflows and outflows of resources reported in the governmental and business-type activities were as follows:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 4 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	Governmental Activities			Business-Type Activities		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
Bond refunding cost (net of accumulated amortization)	\$ 736,734	\$	\$	\$	\$	\$
Pension Related:						
Differences between expected and actual experience	81,810	1,954,086		693	15,289	
Net difference between projected and actual investment earnings		9,435,530			137,521	
Changes in assumptions		321,788			3,250	
Subsequent contributions	7,953,685			67,377		
OPEB Related:						
Net difference between PROJECTED and actual investment earnings	291,519			2,690		
Differences between expected and actual experience	4,960,304			46,018		
Changes in assumptions	7,867,841	2,528,405		72,881	23,220	
Unearned Revenue:						
Federal grants			2,101,101			
State grants			245,883			
Bail bonds			741,518			
Public safety seizures			395,396			
Developer advances			951,708			
Rental deposits			10,650			49,515
Other			66,348			
	<u>\$ 21,891,893</u>	<u>\$ 14,239,809</u>	<u>\$ 4,512,604</u>	<u>\$ 189,659</u>	<u>\$ 179,280</u>	<u>\$ 49,515</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2020 consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>9-30-20</u>
General	TXDOT CR-101 CSJ 303	\$ 9,478,352
General	Other Governmental	5,291,122
General	Airport	1,372,335
Road & Bridge Fund	General	33,344
Airport	General	62
Other Governmental	General	<u>415,314</u>
		<u>\$ 16,590,529</u>

Interfund receivables and payables represent short-term borrowings primarily for cash flow purposes. These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

The Primary Government (Brazoria County) has a receivable due from the Brazoria County Toll Road Authority in the amount of \$ 25,628,069 as of September 30, 2020.

Interfund transfers for the year ended September 30, 2020 consisted of the following individual fund transfers in and transfers out:

<u>Transferring Fund</u>	<u>Receiving Fund</u>	<u>9-30-20</u>
General	Road & Bridge	\$ 44,345
General	Other governmental	3,472,383
General	Internal Service	42,558
Road & Bridge	TXDOT CR-101 CSJ 303	3,123,715
Road & Bridge	Other governmental	336,678
Road & Bridge	Internal Service	4,001
Other governmental	General	36,159
Other governmental	Road & Bridge	11,865
Other governmental	Other governmental	251,414
Internal Service	Internal Service	<u>98,000</u>
Total		<u>\$ 7,421,118</u>

The Commissioners Court approved these transfers, as transfers of operational funds to cover planned expenditures/expenses. Transfers to special revenue funds covered expenditures necessary to maintain budgeted shortfalls.

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2020

NOTE 6 - CAPITAL ASSETS

Capital Transactions

	<u>Balance 10-01-19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 09-30-20</u>
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land	\$ 23,027,257	\$ 520,929	\$ 231,514	\$ 23,964	\$ 23,340,636
Construction in progress	<u>71,209,050</u>	<u>37,043,338</u>	<u> </u>	<u>(68,951,350)</u>	<u>39,301,038</u>
Total capital assets not being depreciated	<u>94,236,307</u>	<u>37,564,267</u>	<u>231,514</u>	<u>(68,927,386)</u>	<u>62,641,674</u>
Capital Assets, Being Depreciated:					
Land improvements	7,238,280	408,407		26,000	7,672,687
Buildings and improvements	78,176,985	1,128,873	160,524	9,538,249	88,683,583
Furniture, equipment and vehicles	87,783,059	6,756,875	1,985,626	337,766	92,892,074
Infrastructure	<u>329,123,569</u>	<u>12,330,467</u>	<u> </u>	<u>59,025,371</u>	<u>400,479,407</u>
Total capital assets being depreciated	<u>502,321,893</u>	<u>20,624,622</u>	<u>2,146,150</u>	<u>68,927,386</u>	<u>589,727,751</u>
Less Accumulated Depreciation For:					
Land improvements	2,612,603	393,446			3,006,049
Buildings and improvements	34,959,281	2,557,090	130,158		37,386,213
Furniture, equipment and vehicles	63,677,807	8,008,728	1,824,837		69,861,698
Infrastructure	<u>156,680,573</u>	<u>10,049,010</u>	<u> </u>	<u> </u>	<u>166,729,583</u>
Total accumulated depreciation	<u>257,930,264</u>	<u>21,008,274</u>	<u>1,954,995</u>	<u>-0-</u>	<u>276,983,543</u>
Total capital assets being depreciated, net	<u>244,391,629</u>	<u>(383,652)</u>	<u>191,155</u>	<u>68,927,386</u>	<u>312,744,208</u>
Governmental activities capital assets, net	<u>\$ 338,627,936</u>	<u>\$ 37,180,615</u>	<u>\$ 422,669</u>	<u>\$ -0-</u>	<u>\$ 375,385,882</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 6 - CAPITAL ASSETS - Continued

Capital Transactions - continued

	<u>Balance 10-01-19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 09-30-20</u>
Business-type Activities:					
Airport Fund:					
Capital Assets, Not Being Depreciated:					
Land	\$ 1,558,687	\$	\$	\$	\$ 1,558,687
Construction in progress	<u>930,794</u>	<u>63,800</u>	<u></u>	<u>(994,594)</u>	<u>-0-</u>
Total capital assets not being depreciated	<u>2,489,481</u>	<u>63,800</u>	<u>-0-</u>	<u>(994,594)</u>	<u>1,558,687</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	10,414,734	24,110		994,594	11,433,438
Furniture, equipment and vehicles	1,276,964	106,777	34,362		1,349,379
Runways, taxiways and aprons	<u>30,388,673</u>	<u></u>	<u></u>	<u></u>	<u>30,388,673</u>
Total capital assets being depreciated	<u>42,080,371</u>	<u>130,887</u>	<u>34,362</u>	<u>994,594</u>	<u>43,171,490</u>
Less Accumulated Depreciation For:					
Buildings and improvements	5,561,000	258,533			5,819,533
Furniture, equipment and vehicles	1,075,112	83,505	34,362		1,124,255
Runways, taxiways and aprons	<u>19,437,138</u>	<u>991,333</u>	<u></u>	<u></u>	<u>20,428,471</u>
Total accumulated depreciation	<u>26,073,250</u>	<u>1,333,371</u>	<u>34,362</u>	<u>-0-</u>	<u>27,372,259</u>
Total capital assets being depreciated, net	<u>16,007,121</u>	<u>(1,202,484)</u>	<u>-0-</u>	<u>994,594</u>	<u>15,799,231</u>
Airport capital assets, net	<u>\$ 18,496,602</u>	<u>\$(1,138,684)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 17,357,918</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 6 - CAPITAL ASSETS - Continued

Depreciation

Depreciation expense was charged as direct expense to functional categories of the County as follows:

	<u>09-30-20</u>
Governmental Activities:	
General administration	\$ 525,012
Judicial and legal	87,966
Financial administration	769,507
Elections	897,644
Public facilities	570,987
Public safety	1,976,780
Corrections	1,354,404
Public transportation	13,355,024
Health and welfare	694,993
Culture and recreation	765,641
Conservation	<u>10,316</u>
	<u>\$ 21,008,274</u>
Business-type Activities:	
Airport	<u>\$ 1,333,371</u>

Function and Activity - Capital Assets

	<u>Balance</u> <u>10-01-19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-20</u>
Governmental Activities:					
Function and Activity:					
General government	\$ 17,590,649	\$ 442,533	\$ 27,864	\$ 44,667	\$ 18,049,985
Judicial and legal	8,396,534	29,995	123,623		8,302,906
Financial administration	9,863,245	873,472	91,715	128,372	10,773,374
Elections	4,720,418	31,775			4,752,193
Public facilities	13,622,375	698,187		4,248,293	18,568,855
Public safety	18,007,266	1,507,243	674,745	1,591,641	20,431,405
Corrections	43,052,255	348,238	48,685	345,844	43,697,652
Public transportation	384,056,846	16,408,203	1,014,225	60,097,966	459,548,790
Health and welfare	8,641,867	81,824	308,465	157,356	8,572,582
Culture and recreation	17,129,944	724,081	88,342	2,337,211	20,102,894
Conservation	239,949				239,949
Environmental protection	<u>27,802</u>				<u>27,802</u>
	525,349,150	21,145,551	2,377,664	68,951,350	613,068,387
Non-Functional:					
Construction in progress	<u>71,209,050</u>	<u>37,043,338</u>	<u>-0-</u>	<u>(68,951,350)</u>	<u>39,301,038</u>
Total governmental activities	<u>\$ 596,558,200</u>	<u>\$ 58,188,889</u>	<u>\$ 2,377,664</u>	<u>\$ -0-</u>	<u>\$ 652,369,425</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 6 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - continued

	<u>Balance</u> <u>10-01-19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-20</u>
Business-type Activities:					
Function and Activity:					
Airport	\$ 43,639,058	\$ 130,887	\$ 34,362	\$ 994,594	\$ 44,730,177
Non-Functional:					
Construction in progress	<u>930,794</u>	<u>63,800</u>	<u> </u>	<u>(994,594)</u>	<u>-0-</u>
Total business-type activities	<u>\$ 44,569,852</u>	<u>\$ 194,687</u>	<u>\$ 34,362</u>	<u>\$ -0-</u>	<u>\$ 44,730,177</u>
				Furniture, Equipment and Vehicles	Infrastructure/ Runways, Taxiways and Aprons
	<u>Land</u>	<u>Land</u> <u>Improvements</u>	<u>Buildings</u> <u>and</u> <u>Improvements</u>		
Governmental Activities:					
Function and Activity:					
General government	\$ 3,767,857	\$ 731,979	\$ 10,749,460	\$ 2,127,412	\$ 673,277
Judicial and legal	198,024	15,319	1,297,104	6,792,459	
Financial administration	1,118		136,234	10,636,022	
Elections			89,196	4,662,997	
Public facilities	1,377,281	622,909	14,810,403	1,758,262	
Public safety	10,963	305,473	2,985,622	15,596,783	1,532,564
Corrections	147,014	442,128	40,149,695	2,958,815	
Public transportation	14,073,030	447,501	6,754,116	40,819,353	397,454,790
Health and welfare	1,041,732	15,795	2,740,151	4,768,951	5,953
Culture and recreation	2,713,840	5,091,583	8,793,803	2,690,845	812,823
Conservation	8,935		177,799	53,215	
Environmental protection	<u>842</u>	<u> </u>	<u> </u>	<u>26,960</u>	<u> </u>
Total governmental activities	<u>\$ 23,340,636</u>	<u>\$ 7,672,687</u>	<u>\$ 88,683,583</u>	<u>\$ 92,892,074</u>	<u>\$ 400,479,407</u>
Business-type Activities:					
Function and Activity:					
Airport	<u>\$ 1,558,687</u>	<u>\$ -0-</u>	<u>\$ 11,433,438</u>	<u>\$ 1,349,379</u>	<u>\$ 30,388,673</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 6 - CAPITAL ASSETS - Continued

Construction Commitments

September 30, 2020:	<u>Projects Authorized</u>	<u>Expended To Date</u>	<u>Commitment</u>	<u>Requiring Further Financing</u>
Governmental Activities:				
Courthouse Expansion and Parking Lot Reconstruction	\$ 14,838,545	\$ 2,364,637	\$ 12,473,908	\$
Lower San Bernard Ecosystem Restoration	299,680	54,151	245,529	
Parks - Boat Ramp and Boardwalk	439,419	209,207	230,212	
Restore Acts - Quintana fishing pier	240,500	123,882	116,618	
Restore Acts - San Bernard jetties	807,850	560,978	246,872	
Restore Acts - San Luis Pass Park - Boat Launch	364,064	167,954	196,110	
San Luis Pass Headquarter Building	410,770	46,287	364,483	
Security System at Juvenile Detention	344,444	-0-	344,444	
Software Implementation and Upgrade	819,107	662,326	156,781	
Road & Bridge Projects:				
Annual Road Plan Projects	3,604,301	2,827,723	776,578	
Concrete Pavement Reconstruction in Bar X	538,320	157,417	380,903	
CR 25 Expansion	364,590		364,590	
CR 58 and 59 improvements	2,336,938	1,414,166	922,772	
CR 64 improvements	1,731,000		1,731,000	
CR 94 Expansion	272,250		272,250	
CR 101widening from CR 90 to FM 1128	18,288,645	14,899,852	3,388,793	
CR 123 Culvert Replacement and CR 90 Bridge replacement	176,347	65,491	110,856	
CR 192 improvements	453,574		453,574	
CR 171 Bridge Replacement over Chocolate Bayou	220,411	75,363	145,048	
CR 203 at CR 732 Bulkhead Repair	409,264	239,682	169,582	
CR 400 Realignment	243,030	93,075	149,955	
CR 461 S-curve Realignment	297,860		297,860	
CR 723 Reconstruction	354,186	163,314	190,872	
Developers Agreement for Improvement of CR 48 and CR 51	3,303,300		3,303,300	
Facility Upgrades - various locations	4,360,926	1,098,350	3,262,576	
Right of Way Acquisition Services	<u>223,000</u>	<u>119,409</u>	<u>103,591</u>	<u> </u>
Total governmental activities	<u>\$ 55,742,321</u>	<u>\$ 25,343,264</u>	<u>\$ 30,399,057</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 6 - CAPITAL ASSETS - Continued

	<u>Balance</u> <u>10-01-19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-20</u>
Brazoria County Toll Road Authority Component Unit:					
Capital Assets, Not Depreciated:					
Land	\$ 88,425	\$	\$	\$	\$ 88,425
Construction in progress	<u>98,536,004</u>	<u>22,800,179</u>	<u> </u>	<u> </u>	<u>121,336,183</u>
Total capital assets not being depreciated	<u>98,624,429</u>	<u>22,800,179</u>	<u> -0-</u>	<u> -0-</u>	<u>121,424,608</u>
Total capital assets, net	<u>\$98,624,429</u>	<u>\$22,800,179</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$121,424,608</u>

Additions to toll road construction in progress were a result of construction activities on the Brazoria County Expressway.

Construction Commitments

	<u>Projects</u> <u>Authorized</u>	<u>Expended</u> <u>To Date</u>	<u>Commitment</u>	<u>Requiring</u> <u>Further</u> <u>Financing</u>
Brazoria County Expressway	<u>\$132,036,032</u>	<u>\$112,244,133</u>	<u>\$ 19,791,899</u>	<u>\$ -0-</u>
Total component unit	<u>\$132,036,032</u>	<u>\$112,244,133</u>	<u>\$ 19,791,899</u>	<u>\$ -0-</u>

NOTE 7 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2020, for the government's individual governmental major and nonmajor funds, proprietary major fund, internal service funds, and fiduciary funds in the aggregate are as follows:

	<u>General</u> <u>Fund</u>	<u>Road &</u> <u>Bridge</u> <u>Fund</u>	<u>TXDOT</u> <u>CR-101</u> <u>CSJ 303</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Accounts and Accrued Liabilities Payable:					
Vendors	\$ 9,706,365	\$ 4,935,501	\$ 1,084,605	\$ 1,979,343	\$ 17,705,814
Other governments	895,465	606		78,181	974,252
Accrued compensation	2,314,460	322,520		381,805	3,018,785
Accrued benefits	2,108,875	318,917		291,556	2,719,348
Other accrued liabilities	<u>62,664</u>	<u> </u>	<u> </u>	<u> </u>	<u>62,664</u>
Totals	<u>\$ 15,087,829</u>	<u>\$ 5,577,544</u>	<u>\$ 1,084,605</u>	<u>\$ 2,730,885</u>	<u>\$ 24,480,863</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 7 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE - Continued

	Proprietary Funds			Fiduciary Funds
	Airport Fund	Internal Service Funds	Total	
Accounts and Accrued Liabilities Payable:				
Vendors	\$ 34,544	\$ 1,170,811	\$ 1,205,355	\$ 186,112
Other governments	25,842		25,842	1,062
Accrued compensation	25,342		25,342	142,482
Accrued benefits	25,947		25,947	121,467
Estimated claims payable		1,369,773	1,369,773	
Totals	<u>\$ 111,675</u>	<u>\$ 2,540,584</u>	<u>\$ 2,652,259</u>	<u>\$ 451,123</u>

NOTE 8 - LONG-TERM DEBT

General Obligation Debt

General obligation and certificates of obligations payable at September 30, 2020, are summarized as follows:

	Interest Rate %	Series Dates			Bonds Outstanding 09-30-20
		Issued	Maturity	Callable	
General Obligation:					
Unlimited Tax Road Bonds, Series 2012	2.000 - 3.625	2012	2018		\$ 5,965,000
Refunding Bonds, Series 2016	2.000 - 5.000	2016	2027		6,260,000
Refunding Bonds, Series 2018	2.000 - 5.000	2016	2027		3,705,000
Refunding Bonds, Series 2018	5.000	2020	2030		9,840,000
Certificates of Obligation:					
Combination Tax and Revenue Certificate of Obligation Bonds, Series 2012	3.500 - 5.000	2012	2032	2022	21,415,000
Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016	2.000 - 5.000	2016	2026		5,550,000
Certificate of Obligation Bonds, Series 2018	4.000 - 5.000	2018	2038		<u>8,120,000</u>
Total					<u>\$ 60,855,000</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 8 - LONG-TERM DEBT - Continued

General Obligation Debt - Continued

General obligation and certificates of obligation bond transactions for the year ended September 30, 2020 were as follows:

Bonds outstanding, October 1, 2019	\$ 66,475,000
Issued	9,840,000
Refunded	(11,701,056)
Matured	<u>(3,758,944)</u>
 Bonds outstanding, September 30, 2020	 \$ <u>60,855,000</u>

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2020, the amount of ad valorem taxes collected for interest and sinking were \$ 7,804,033, while the debt service requirements for principal and interest was \$ 6,914,387. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

The following is a summary of general obligation bond requirements by year as of September 30, 2020:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2021	\$ 4,365,000	\$ 2,593,375	\$ 6,958,375
2022	5,150,000	2,384,080	7,534,080
2023	5,390,000	2,147,425	7,537,425
2024	5,630,000	1,899,725	7,529,725
2025	5,900,000	1,640,300	7,540,300
2026-2030	24,425,000	4,413,194	28,838,194
2031-2035	8,150,000	863,169	9,013,169
2036-2038	<u>1,845,000</u>	<u>112,700</u>	<u>1,957,700</u>
	<u>\$ 60,855,000</u>	<u>\$ 16,053,968</u>	<u>\$ 76,908,968</u>

During the year ended September 30, 2020, the County received \$ 90,721 in federal subsidy under the Build America Bond program. The 2010 Unlimited Road Bonds (Build America Bonds) were refunded during the year ended September 30, 2020. The County will not receive any federal subsidy in future years. The federal subsidy is provided to offset the interest paid on the bonds.

On January 23, 2020, the County issued one refunding bond issues, the Unlimited Tax Refunding Series 2020 in the amount of \$ 9,840,000. These bonds will provide funds to advance refund the Unlimited Tax Road Bonds, Series 2010B in the amounts of \$ 11,701,056. The advance refunding occurred on the call date of March 1, 2020. These refunding bonds are calculated to provide cash flow savings of \$ 1,471,414 and an economic gain (net present value of savings) of \$ 1,123,861.

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2020

NOTE 8 - LONG-TERM DEBT - Continued

Tax Note Debt

The tax notes payable at September 30, 2020, is summarized as follows:

	Interest Rate %	Series Dates			Tax Notes Outstanding 09-30-20
		Issued	Maturity	Callable	
Tax Note:					
Tax Note, Series 2013	1.560	2013	2020		\$ <u>-0-</u>
Total					\$ <u>-0-</u>

Tax note transactions for the year ended September 30, 2020 were as follows:

Tax Note outstanding, October 1, 2019	\$ 2,950,000
Matured	<u>(2,950,000)</u>
Tax Note outstanding, September 30, 2020	\$ <u>-0-</u>

The tax note agreement requires that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2020, the amount of ad valorem taxes collected for interest and sinking were \$ 2,872,849, while the debt service requirements for principal and interest were \$ 2,973,010.

Proprietary Debt

Other than accrued compensated absences, net OPEB liability, and net pension liability, there was no proprietary long-term debt at or during the year ended September 30, 2020.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 8 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt

Transactions for the year ended September 30, 2020 are summarized as follows:

	<u>Balance 10-01-19</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance 09-30-20</u>	<u>Due Within One Year</u>
Governmental Type Activities:					
Certificates of obligation bonds	\$ 36,975,000	\$	\$ 1,890,000	\$ 35,085,000	\$ 1,975,000
General obligation bonds	29,500,000	9,840,000	13,570,000	25,770,000	2,390,000
Tax notes	2,950,000		2,950,000		
Premium on bonds	4,470,789	1,884,729	513,393	5,842,125	646,045
Compensated absences	5,315,940	4,141,934	3,553,510	5,904,364	5,904,364
Net OPEB liability	39,266,026	15,568,315	1,174,451	53,659,890	
Net pension liability	<u>76,845,510</u>	<u>44,963,195</u>	<u>101,432,548</u>	<u>20,376,157</u>	
 Total governmental activities	 <u>195,323,265</u>	 <u>76,398,173</u>	 <u>125,083,902</u>	 <u>146,637,536</u>	 <u>10,915,409</u>
Business-Type Activities:					
Compensated absences	54,434	43,925	49,636	48,723	48,723
Net OPEB liability	386,268	144,557	10,905	519,920	
Net pension liability	<u>563,741</u>	<u>380,890</u>	<u>859,252</u>	<u>85,379</u>	
 Total business-type activities	 <u>1,004,443</u>	 <u>569,372</u>	 <u>919,793</u>	 <u>654,022</u>	 <u>48,723</u>
 Total primary government	 <u>\$196,327,708</u>	 <u>\$ 76,967,545</u>	 <u>\$126,003,695</u>	 <u>\$147,291,558</u>	 <u>\$ 10,964,132</u>

Discretely presented component unit long-term bonded debt as of September 30, 2020 is listed below:

The Authority issued limited contract tax and subordinate lien revenue bonds, which were issued in part as current interest bonds and in part as convertible capital appreciation bonds. The convertible capital appreciation bonds have a conversion date of March 1, 2025, where they will convert to current interest bonds. The Authority also issued limited contract tax and subordinate lien revenue bond anticipation notes. These subordinate lien revenue bonds and notes are paid through the Authority’s Debt Service Fund from toll fees collected by the Authority.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 8 - LONG-TERM DEBT - Continued

The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2020:

	Interest Rate %	Series Dates			Outstanding 09-30-20
		Issued	Maturity	Callable	
Revenue Bonds:					
Limited Contract Tax Subordinate Lien 2017A Current Interest Bonds	4.000 - 5.000	2017	2049	2027	\$ 34,150,000
Limited Contract Tax Subordinate Lien 2017A Capital Appreciation Bonds	4.000	2017	2045	2030	22,377,961
Limited Contract Tax Subordinate Lien 2020 Refunding Bonds	5.000	2020	2049	2027	<u>24,985,000</u>
Total Revenue Bonds					<u>\$ 81,512,961</u>

Revenue bond transactions for the year ended September 30, 2020 were as follows:

Bonds outstanding, October 1, 2019	\$ 85,359,030
Accretion	868,931
Issued	24,985,000
Refunded	<u>(29,700,000)</u>
Bonds outstanding, September 30, 2020	<u>\$ 81,512,961</u>

On January 30, 2020, the Authority sold \$ 24,985,000 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Refunding Bonds, Series 2020. The net proceeds of \$ 29,915,325 were placed in escrow for the defeasement of \$ 29,700,000 in the Limited Contract Tax and Subordinate Lien Toll Road Revenue Bond Anticipation Notes, Series 2017B. These refunding bonds (Series 2020) were issued to provide for long-term financing of the costs of the Brazoria County Expressway by refunding the Limited Contract Tax and Subordinate Lien Toll Road Revenue Bond Anticipation Notes, Series 2017B and to pay for the costs of issuance associated with the Series 2020 bonds. This refunding issue defeased all of the outstanding bond anticipation notes from the original issue of 2017. All future debt service payments on the original bonds were provided for by placing the proceeds of the refunding bonds in an irrevocable trust. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Authority's basic financial statements. This is a conversion of old debt to new debt, therefore, there are no differences between cash flow required to service the old debt to service the new debt and there is no economic gain for the refunding of the old bonds to the new bonds.

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2020

NOTE 8 - LONG-TERM DEBT - Continued

On June 1, 2017, the Authority sold \$ 53,838,313 of Limited Contract Tax and Subordinate Lien Toll Road Revenue Bonds, Series 2017A. These bonds were issued to finance the cost of the Brazoria County Expressway and to pay for the costs of the issuance associated with the bonds.

The following is a summary of revenue bond requirements by year as of September 30, 2020:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2021	\$	\$ 2,786,750	\$ 2,786,750
2022		2,786,750	2,786,750
2023		2,786,750	2,786,750
2024		2,786,750	2,786,750
2025		3,320,750	3,320,750
2026-2030	7,950,000	18,548,500	26,498,500
2031-2035	13,880,000	15,619,500	29,499,500
2036-2040	18,460,000	11,825,975	30,285,975
2041-2045	23,130,000	7,367,500	30,497,500
2046-2049	<u>22,415,000</u>	<u>1,975,000</u>	<u>24,390,000</u>
	<u>\$ 85,835,000</u>	<u>\$ 69,804,225</u>	<u>\$ 155,639,225</u>

The difference between bonds payable and the future principal payments is due to \$ 4,322,039 of accretion, which will occur in future years prior to payment.

A summary of the long-term liability transactions of the Authority for the year ended September 30, 2020 is as follows:

	<u>Balance 10-01-19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 09-30-20</u>	<u>Due Within One Year</u>
Revenue bonds	\$ 85,359,030	\$ 25,853,931	\$ 29,700,000	\$ 81,512,961	\$
Premium on bonds	<u>3,985,512</u>	<u>5,222,586</u>	<u>330,517</u>	<u>8,877,581</u>	<u>400,513</u>
Total governmental activities	<u>\$ 89,344,542</u>	<u>\$ 31,076,517</u>	<u>\$ 30,030,517</u>	<u>\$ 90,390,542</u>	<u>\$ 400,513</u>

NOTE 9 - LEASING OPERATIONSOperating Leases - Lessor

The County is involved in various operating leases as lessor. These leases are for properties such as airport facilities and other facilities. Some of the airport facilities are leased for periods through 2026. Other facilities and the coffee shop are leased on either a month-to-month or year-to-year arrangement. The County has not determined the cost of these facilities as of September 30, 2020.

Governmental Funds:

There are no minimum future rentals to be received on noncancelable leases, as of September 30, 2020.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 9 - LEASING OPERATIONS - Continued

Operating Leases - Lessor - Continued

Gross rental income for operating leases, including one-time or month-to-month, for the year ended September 30, 2020 was as follows:

Coffee shop	\$ <u>600</u>
	\$ <u>600</u>

Proprietary Funds (Enterprise Fund - Airport):

Minimum future rentals to be received on noncancelable leases, as of September 30, 2020, for each of the next five years and in the aggregate are:

<u>Year Ended</u> <u>September 30,</u>	
2021	\$ 130,050
2022	56,441
2023	53,148
2024	53,971
2025	45,811
2026	<u>43,667</u>
	<u>\$ 383,088</u>

Operating Leases - Lessee

Governmental Funds:

The County is involved in various operating leases as lessee. These leases are for properties such as buildings, copiers, grounds, equipment and other facilities. Most are on month-to-month or year-to-year; however one building lease expires in 2024.

Minimum future rentals to be paid on non-cancelable leases, as of September 30, 2020, for each of the next five years and in the aggregate are as follows:

<u>Year Ended</u> <u>September 30,</u>	
2021	\$ 165,297
2022	117,435
2023	82,376
2024	<u>35,018</u>
	<u>\$ 400,126</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional 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 more than 799 non-traditional defined benefit plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS 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 75 or more. Members are vested after 8 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.

All eligible employees of the County are required to participate in TCDRS.

The plan provisions are adopted by Commissioner’s Court of the County, within the options available in the state statutes governing TCDRS. Plan provisions for the County were as follows:

	<u>Plan Year 2020</u>	<u>Plan Year 2019</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	12.58%	12.58%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/30	60/8, 0/30

Employees Covered by Benefit Terms:

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	866
Inactive employees entitled to but not yet receiving benefits	1,154
Active employees	<u>1,562</u>
	<u><u>3,582</u></u>

Contributions - The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee compensation, and the employer matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the employer. Under the state laws governing TCDRS, the contribution rate for each employer is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer’s plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees of the County were required to contribute 7% of their annual compensation during the fiscal year. The County’s required contribution rates were 11.55% and 12.08% in calendar years 2020 and 2019 respectively. The County’s contributions to TCDRS for the year ended September 30, 2020 were \$ 10,827,082.

Net Pension Liability - The County’s Net Pension Liability (NPL) was measured as of December 31, 2019, 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, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Investment Rate of Return	8.00%, net of pension plan investment expense, including inflation

Except where indicated in the section of this GASB 68 report entitled “Actuarial Methods and Assumptions Used for GASB Calculations”, the assumptions used in this analysis for the December 31, 2019 financial reporting metrics are the same as those used in the December 31, 2019 actuarial valuation analysis for Brazoria County.

Following is a description of the assumptions used in the December 31, 2019 actuarial valuation analysis for the County. This information may also be found in the County’s December 31, 2019 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%

The assumed long-term investment return of 8% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 8% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and 0.50% productivity increase assumptions) and a merit promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.25%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on pension plan investments is 8.10%. 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. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS’ investment consultant, Cliffwater LLC. The numbers shown are based on the April 2020 information for a 10 year 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 2017. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities - Emerging Markets	MSCI Emerging Markets Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund Of Funds Composite Index	8.00%	2.30%

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

(1) Target asset allocation adopted at the Jun 2020 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market assumptions

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

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

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

Discount Rate - The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

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

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

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future value, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

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

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance as of December 31, 2018	\$ 414,638,898	\$ 337,229,647	\$ 77,409,251
Changes for the Year:			
Service cost	11,164,283		11,164,283
Interest on total pension liability ⁽¹⁾	33,744,635		33,744,635
Effect of plan changes ⁽²⁾	(30,691,103)		(30,691,103)
Effect of economic/demographic gains or losses	103,129		103,129
Effect of assumptions changes or inputs	-0-		-0-
Refunds of contributions	(1,041,422)	(1,041,422)	-0-
Contributions - employer		10,420,111	(10,420,111)
Contributions - employee		5,798,161	(5,798,161)
Net investment income		55,382,425	(55,382,425)
Benefit payment,	(17,729,530)	(17,729,530)	-0-
Administrative expense		(296,987)	296,987
Other changes ⁽³⁾		(35,051)	35,051
Balance as of December 31, 2019	<u>\$ 410,188,890</u>	<u>\$ 389,727,354</u>	<u>\$ 20,461,536</u>

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

⁽²⁾ No plan changes valued.

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Sensitivity Analysis - The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (7.10%) or 1 percentage-point higher (9.10%) than the current rate:

	1% Decrease In Discount Rate <u>(7.10%)</u>	Discount Rate <u>(8.10%)</u>	1% Increase In Discount Rate <u>(9.10%)</u>
Total pension liability	\$ 462,937,992	\$ 410,188,890	\$ 365,767,957
Fiduciary net position	<u>389,727,354</u>	<u>389,727,354</u>	<u>389,727,354</u>
Net pension liability / (asset)	<u>\$ 73,210,638</u>	<u>\$ 20,461,536</u>	<u>\$ (23,959,397)</u>

<i>Pension Expense (Income):</i>	<u>Year Ended 12-31-19</u>
Service cost	\$ 11,164,283
Interest on total pension liability ⁽¹⁾	33,744,635
Effect of plan changes	(30,691,103)
Administrative expenses	296,987
Member contributions	(5,798,161)
Expected investment return net of investment expenses	(27,201,045)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(333,645)
Recognition of assumption changes or inputs	530,009
Recognition of investment gains or losses	2,408,814
Other ⁽²⁾	<u>35,051</u>
Pension income	<u>\$(15,844,175)</u>

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

⁽²⁾ Related to allocation of system-wide items.

Deferred Inflows and Outflows - At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$	\$ 9,573,051
Changes in assumptions		325,038
Difference between expected and actual experience	82,503	1,969,375
Contributions subsequent to the measurement date ⁽³⁾	<u>8,021,062</u>	<u> </u>
Totals	<u>\$ 8,103,565</u>	<u>\$ 11,867,464</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

<u>Year Ended</u> <u>September 30,</u>	
2021	\$ (3,463,327)
2022	3,525,348)
2023	(819,365
2024	(5,615,651)
2025	-0-
Thereafter ⁽⁴⁾	-0-

⁽³⁾ If eligible employer contributions were made subsequent to the measurement date through the employer's fiscal year end, the employer should reflect these contributions, adjusted as outlined in GASB No. 71.

⁽⁴⁾ Total remaining balance to be recognized in future years, if any. Note that additional deferred inflows and outflows of resources may impact these numbers

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description - The County's defined benefit OPEB plan, Brazoria County Retiree Benefits Plan (BCRBP), provides OPEB for all permanent full-time employees of the County. BCRBP is a single-employer defined benefit OPEB plan administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. A separate audited report is not available.

Benefits Provided - BCRBP provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. To be eligible for retiree health coverage, the employee must be 60 years of age with 8 years of service, 33 years of service at any age or age plus service must be at least 75. The following table is an abbreviated summary of the medical and pharmacy benefits available for the plan year:

<u>Plan Type</u>	<u>Buy Up Plan</u>	<u>HRA Plan</u>
HRA Contribution (Individual/Family)	n/a	\$1,000 / \$2,000
Deductible		
Network (Individual/Family)	\$1,750 / \$5,250	\$2,750 / \$8,250
Non-Network (Individual/Family)	No Coverage Offered	No Coverage Offered
Out of Pocket Maximum		
Network (Individual/Family)	\$7,150 / \$14,700	\$5,000 / \$14,700
Non-Network (Individual/Family)	No Coverage Offered	No Coverage Offered
Coinsurance		
Network	20%	20%
Non-Network	100%	100%
Lifetime Maximum	Unlimited	Unlimited
Office Visit		
Network	\$40 / \$60 Copay	Deductible / 20%
Non-Network	No Coverage Offered	No Coverage Offered

(continued)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Plan Type	Buy Up Plan	HRA Plan
Specialist Visit / Urgent Care		
Network	\$40 / \$60 Copay	Deductible / 20%
Non-Network	No Coverage Offered	No Coverage Offered
Wellness Visit		
Network	Covered 100%	Covered 100%
Non-Network	No Coverage Offered	No Coverage Offered
In-Patient & Out-Patient Hospital		
Network	\$200 / 20%	\$500 / 20% after Deductible
Non-Network	No Coverage Offered	No Coverage Offered
Emergency Room		
Network	\$500 / 20% after Deductible	\$500 / 20% after Deductible
Non-Network	No Coverage Offered	No Coverage Offered
Pharmacy Benefits - Honest RX		
Formulary Based	Deductible of \$150 then:	Deductible of \$150 then:
Generic/Pref Brand/Non-Pref Brand	\$5 / \$30 / \$60	\$5 / \$30 / \$60
Specialty	\$150	\$150
Mail Order and Retail	Deductible then: 3 months for the price of 2	3 months for the price of 2

The following table provides a summary of the number of participants in the plan as of September 30, 2020:

Inactive plan members or beneficiaries currently receiving benefits	501
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>1,182</u>
	<u><u>1,683</u></u>

Contributions - Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County establishes rates based on an actuarially determined rate. For the year ended September 30, 2020, the County's average contribution rate was 4.03% of covered employee payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of \$ 54,179,810 was measured as of September 30, 2020, and was determined by an actuarial valuation as of October 1, 2019.

Actuarial assumptions and other inputs - The total OPEB liability in the October 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	3.00%, per annum
Investment rate of return	4.50%, per annum
Health care trend rates	Initial rate of 7.52% declining to an ultimate rate of 3.82%

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Mortality rates were based on the sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2019. For non-annuitants, and sex distinct PUB 2010 retiree headcount weighted mortality table with mortality improvement scale MP-2019 for annuitants.

The actuarial assumptions used in the October 1, 2019 valuation were based on the experience study covering the four-year period ending December 31, 2016, as conducted for the Texas County and District Retirement System.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	18%	4.55%
International Equity	17%	6.35%
Fixed Income	30%	2.93%
Private Equity	5%	7.75%
Real Estate	10%	4.50%
Cash	20%	3.78%
Total	100%	4.50%

Discount Rate - The discount rate used to measure the total OPEB liability was 3.80 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Changes in net OPEB Liability - The changes in the net OPEB liability as of September 30, 2020 are as follows:

	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Liability (a)-(b)</u>
Balance at 9/30/19	\$ <u>51,907,068</u>	\$ <u>12,254,774</u>	\$ <u>39,652,294</u>
Charges for the Year:			
Service cost	2,409,062		2,409,062
Interest	2,440,950		2,440,950
Difference in expected and actual experience	5,177,729		5,177,729
Change in assumptions	6,978,060		6,978,060
Contributions - employer		1,185,356	(1,185,356)
Contributions - other			-0-
Projected return on assets		558,221	(558,221)
Difference in expected and actual asset return		(181,211)	181,211
Benefit payments	(1,915,754)	(900,000)	(1,015,754)
Administrative expense	<u> </u>	<u>(99,835)</u>	<u>99,835</u>
Net changes	<u>15,090,047</u>	<u>562,531</u>	<u>14,527,516</u>
Balance at 9/30/20	\$ <u>66,997,115</u>	\$ <u>12,817,305</u>	\$ <u>54,179,810</u>

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated 1 percentage point lower (2.80%) or 1 percentage point higher (4.80%) than the current discount rate:

	<u>1% Decrease in Discount Rate (2.80%)</u>	<u>Discount Rate (3.80%)</u>	<u>1% Increase in Discount Rate (4.80%)</u>
Net OPEB liability	\$ 61,623,225	\$ 54,179,810	\$ 47,737,920

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (10.87% decreasing to 6.52%) or 1 percentage point higher (12.87% decreasing to 8.52%) than the current healthcare cost trend rates:

	1% Decrease (10.87% decreasing to 6.52%)	Healthcare Cost Trend Rates (11.87% decreasing to 7.52%)	1% Increase (12.87% decreasing to 8.52%)
Net OPEB liability	\$ 49,311,077	\$ 54,179,810	\$ 60,070,181

OPEB plan fiduciary net position - Detailed information about the OPEB plan's fiduciary net position is available in the Actuarial Valuation Report.

Deferred Inflows and Outflows - For the year ended September 30, 2020, the County recognized OPEB expense of \$ 5,713,893. At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 5,006,372	\$
Changes in assumptions	7,940,722	2,551,625
Net differences between projected and actual earnings	<u>294,209</u>	<u> </u>
Totals	<u>\$ 13,241,253</u>	<u>\$ 2,551,625</u>

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of September 30, 2020.

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended September 30,</u>	
2021	\$ 1,322,267
2022	1,305,622
2023	1,291,181
2024	1,256,611
2025	1,426,654
Thereafter	4,087,293

Payable to the OPEB Plan - At September 30, 2020, the County did not have a payable for any outstanding contributions to BCRBP.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 12 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS

The County provides participating eligible employees the alternate plans of disability, survivorship and delayed compensation created in accordance with Internal Revenue Code Section 457. The Plans are administered by First Financial Benefits, Inc. (FFB). The plans are funded through tax-delayed employee contributions of 6.7% of eligible gross annual compensation. The County contributes an additional 6.7% of the total eligible gross annual compensation of all participating employees. The employee contribution is deposited into the employee's retirement annuity account. The County contribution is applied to disability and survivorship benefit premiums with the remaining amounts contributed to the employee's retirement annuity.

The County funds all amounts of compensation delayed under the plan through investment in a fixed rate group annuity contract underwritten by American United Life Insurance Company. Investments in these funds are reported at fair value. The delayed compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Transactions within the annuity for the year are summarized below:

Balance - October 1, 2019	\$ 104,263,151
Contributions and earnings	17,360,394
Withdrawals, premiums, and benefits	<u>(6,123,632)</u>
Balance - September 30, 2020	<u>\$ 115,499,913</u>

Participants may make additional contributions to their Delayed Compensation Retirement Plan Account. These contributions will be in addition to the employees 6.7% contribution and the County's matching contribution.

The alternate plan also provides plan participants with long-term disability benefits through Lincoln Financial Group. The policy generally provides the totally disabled insured with benefits of 60 percent of base pay up to a maximum benefit of \$ 1,500 per month.

A Group Term Life Insurance Policy is in effect which covers all participating employees. Benefits are a multiple of annual salary with maximum benefit of \$ 150,000. The plan also provides a paid-up death benefit of \$ 50,000 to employees who retire under certain provisions. Premiums are provided for the benefit through a portion of the County's contribution to the alternate plan. The funds are invested in an annuity with Standard Life Insurance Company referred to as the Retired Lives Reserve (RLR). Funds required for benefits payable under this plan are drawn from the annuity as needed.

A Group Annuity Contract to reimburse TCDRS eligible employees for amounts paid for health insurance benefits became effective on October 1, 1990. The plan provides \$ 295 per month until age 65 and then \$ 200 per month age 65 and over towards the cost of health insurance premiums.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 12 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS -
Continued

Transactions within the annuities for the year are summarized below:

	<u>Retired Lives Reserve</u>	<u>Retiree Medical Plan</u>
Balance - October 1, 2019	\$ 7,667,135	\$ 12,254,774
Contributions and earnings	1,399,328	1,562,366
Withdrawals, premiums, benefits	(225,443)	(999,835)
Balance - September 30, 2020	<u>\$ 8,841,020</u>	<u>\$ 12,817,305</u>

Two additional delayed compensation plans are available to employees. The two plans are Nationwide and Lincoln National. The County does not participate and match benefits in these two plans. Transactions for these two plans are summarized below:

	<u>Nationwide</u>	<u>Lincoln</u>
Balance - October 1, 2019	\$ 2,410,283	\$ 140,495
Contribution and earnings	335,243	5,484
Withdrawals, premiums, benefits, and losses	(209,871)	(1,124)
Balance - September 30, 2020	<u>\$ 2,535,655</u>	<u>\$ 144,855</u>

The County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The County maintains a Group Annuity Contract to reimburse TCDRS eligible employees for amounts paid for health insurance benefits. The plan is a single-employer defined benefit plan. The Group Annuity Contract became effective on October 1, 1990. The plan provides \$ 295 per month until age 65 and then \$ 200 per month towards the cost of health insurance premiums. A separate, audited GAAP-basis post-employment benefit plan report is not available for this plan.

Funding Policy - The contribution requirements of the County are adopted by Commissioner's Court and may be amended at any time. For the year ended September 30, 2020, the County contributed \$ 1,199,543 to the Group Annuity Contract which includes net investment earnings, respectively.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 13 - SELF INSURANCE

Health Insurance

The County implemented a limited self-insured health care benefit and life AD&D coverage plan that became effective August 1, 1989. The plan was established to provide for the payment or reimbursement of all or a portion of eligible medical, dental and prescription drug expenses incurred by eligible participants and eligible dependents of such participants. The County is the named fiduciary and plan administrator and has the authority to control and manage the operation and administration of the plan. The County has the authority to amend the plan, to determine its policies, to appoint and remove plan supervisors and exercise general administrative authority over them.

The County, under the direction of the plan supervisor, Third Party Administrators, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County was \$ 1,000 per eligible employee per month for the period October 1, 2019 through September 30, 2020. The contributions, or interfund premiums paid into the Self Insurance Health Fund (Internal Service Fund) are available to pay claims and administrative costs of the plan with a portion of the premiums set aside as reserves for anticipated claims. The total contribution to the plan for the fiscal year ended September 30, 2020 was \$ 21,171,135. The plan provides limited medical care benefits to the eligible participants up to \$ 1,000,000 lifetime maximum benefit. The plan has in place an excess loss insurance policy through SA Benefit Services LLC, which covers claims in excess of \$ 250,000 per participant in any calendar year, with a maximum aggregate benefit of \$ 1,000,000 per coverage period. Estimated claims payable at September 30, 2020 was \$ 969,773.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Claims payable - October 1,	\$ 2,190,653	\$ 1,892,974
Incurred claims	17,685,856	18,727,629
Payment of claims	<u>(17,797,181)</u>	<u>(18,429,950)</u>
Claims payable - September 30,	<u>\$ 2,079,328</u>	<u>\$ 2,190,653</u>

The following is a reconciliation of claims payable at September 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Claims payable:		
Actual	\$ 1,109,555	\$ 1,392,837
Estimated	<u>969,773</u>	<u>797,816</u>
Total claims payable	<u>\$ 2,079,328</u>	<u>\$ 2,190,653</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 13 - SELF INSURANCE - Continued

Insurance Reserve

Brazoria County established a self-insurance reserve within the General Fund in 1979. This reserve was established to provide coverage for general liability and automobile risks including settlements, claims and costs in defense of torts, civil rights, contractual suits, environmental protection and defense of County employees not covered by or in excess of commercial insurance limits. In the fiscal year ended September 30, 1989, the Commissioners Court transferred the balance of \$ 789,486 into a self-insurance internal service fund. This was done to facilitate control where all costs and claims can be charged to the fund from which the related liability arose. The repayment of these claims and expenses is reported as expenditures/expenses in the respective funds. The self-insurance fund reports the receipt of the interfund repayment as operating revenue with all legal costs and claims reported as an operating expense. Estimated claims payable at September 30, 2020 was \$ 400,000.

The County 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 County maintains commercial coverage for these risks and self-insures amounts in excess of insurance coverage. There have been no significant changes in insurance coverage and settlements (related to self-insurance). For the years ended September 30, 2020, claims and settlements in excess of insurance coverage amounted to \$ 63,351.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2020 and 2019 for both actual and estimated liabilities:

	<u>2020</u>	<u>2019</u>
Claims payable - October 1,	\$ 400,245	\$ 402,104
Incurred claims	63,351	162,966
Payment of claims	<u>(61,916)</u>	<u>(164,825)</u>
Claims payable - September 30,	<u>\$ 401,680</u>	<u>\$ 400,245</u>
Claims payable:		
Actual	\$ 1,680	\$ 245
Estimated	<u>400,000</u>	<u>400,000</u>
Total claims payable	<u>\$ 401,680</u>	<u>\$ 400,245</u>

These estimated claims are considered current liabilities based on the fact that no clear estimate is available to determine the timing of settlements in the future.

Health Clinic

Brazoria County established a Wellness Clinic on October 3, 2012, in an effort to reduce health insurance costs. Participation is voluntary if you are enrolled in the County’s medical plan either as an employee, their dependent or retiree. The clinic offers a range of health and wellness services such as primary health care, health screenings, laboratory services, preventative care support, health education and more. Services are free to all County health insurance plan members. The County is contracting with a third party to manage the clinic.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 13 - SELF INSURANCE - Continued

Health Clinic - Continued

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2020 and 2019 for actual liabilities:

	<u>2020</u>	<u>2019</u>
Claims payable - October 1,	\$ 18,807	\$ 25,659
Incurred claims	734,909	675,036
Payment of claims	<u>(694,140)</u>	<u>(681,888)</u>
Claims payable - September 30,	<u>\$ 59,576</u>	<u>\$ 18,807</u>
Claims payable:		
Actual	<u>\$ 59,576</u>	<u>\$ 18,807</u>
Total claims payable	<u>\$ 59,576</u>	<u>\$ 18,807</u>

NOTE 14 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Such lawsuits include various civil claims that are currently between the stages of discovery and pleadings. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. The County has recorded a contingent estimated liability of \$ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2020 to account for any unexpected outcomes related to these civil lawsuit claims.

NOTE 15 - DEFICIT FUND BALANCES

As of September 30, 2020, various funds of the County had deficit fund balances as itemized below:

	<u>2020</u>
Fund Balance:	
Non-Major Governmental Funds:	
FEMA Hazard Mitigation Grant Program Fund	\$ 150,050
FEMA Beta Disaster 2020 Fund	68,926
GLO Beach User Fees Fund	355,867
Emergency Management District Clerk Fund	65,121
SEP Wastewater Environmental Health - TCEQ Fund	15,927
Riverside Estate Special Assessment Fund	197,244
Briar Meadows Amy Lane Ross Road Special Assessment Fund	194,878
Twin Lakes Special Assessment Fund	107,019
Greenhouse Road Special Assessment Fund	9,873
Old Coffee Plantation Special Assessment Fund	29,786
USTREAS Restore Act Projects Fund	356,292

Deficit balances will either be offset by future revenues or reimbursed by other funds. The special revenue fund would be reimbursed by the Road & Bridge Fund, while the other funds would be reimbursed by the General Fund.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 16 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2020, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund, various special revenue funds, capital projects fund, and the enterprise fund. These grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal grants are covered by the requirements of the Single Audit Act and the Uniform Guidance. The state grants are covered by the State of Texas Single Audit Circular and the Uniform Grant Management Standards.

NOTE 17 - BAIL BOND COLLATERAL

The County holds, as collateral, time deposits and other cash equivalents and real property pledged toward bail bonds. The County does not have access to the assets unless the bond is violated; therefore, these assets are not reported in the financial statements of the County as of September 30, 2020. As of September 30, 2020, bail bonds outstanding totaled \$ 24,713,096 and collateral pledged against these bonds amounted to \$ 4,284,049.

NOTE 18 - PEARLAND-MANVEL LANDFILL

The Pearland-Manvel Landfill site is a five-acre tract deeded from Brazoria County to the City of Pearland for use as a landfill during the 1950's and 60's. Upon completion of its use as a landfill the tract reverted to Brazoria County pursuant to the original instrument of conveyance. In the mid 1980's the Texas Department of Health reviewed the site, which was also the subject of some litigation because of the presence of some radioactive materials. These materials apparently were placed on the property by third parties illegally. No action was taken at that time against Brazoria County. In 2001, the then Texas Natural Resources Conservation Commission reopened its review of the site and mandated further investigation and remediation if appropriate. Brazoria County and the City of Pearland agreed to split evenly the costs of such investigation and remediation because of the fact that both entities at one time had dominion over the property. A phase one study has been presented to the Texas Commission on Environmental Quality (TCEQ). The scope of work in compliance with the findings of the phase one study has also been submitted to the Commission. They responded with another comment letter on November 17, 2004 to which the County responded with a letter to the Commission dated December 30, 2004, agreeing to the installation of a fourth additional groundwater monitoring well. The County's legal and technical representatives met with the Commission on April 20, 2005 and agreed to relocate the three wells. Another comment letter dated October 11, 2005 was received from the Commission after that meeting, and the County's environmental consultants responded by letter on December 14, 2005 and proceeded to install the new monitoring wells in December 2005. Additional sampling was conducted in March 2006, and the new wells were found to not have contamination above applicable TCEQ standards. Results of the latest sampling were reported to TCEQ on October 31, 2006, but no response has been received. At this time the County proposes to leave all existing solid waste and radioactive material deposited at the landfill (as opposed to excavating and removing the same) coupled with a restriction of access and prohibition against future residential use of the site. Periodic future testing and financial assurance may also be necessary. Since the TCEQ has not yet responded to the last submission by the County, the County is not in a position to determine the extent of remediation activities that will ultimately be required in connection with the Landfill. Environmental consultants have been paid \$ 276,736 for their work to date. Half of that expense has been shared by the City of Pearland. The consultant estimates that the costs for additional work suggested by the Commission would total an additional \$ 27,338.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2020

NOTE 18 - PEARLAND-MANVEL LANDFILL - Continued

Further, Brazoria County has retained outside assistance in the environmental legal aspects of this matter. To date the County has spent \$ 51,632 in such legal expenses. An additional \$ 10,326 has been authorized for further legal services. At September 30, 2020, the County has recorded an accrued liability in the amount of \$ 62,664, which includes its portion of estimated costs as well as \$ 25,000 for estimated ongoing costs of monitoring.

NOTE 19 - TAX ABATEMENTS

The County enters into property tax abatement agreements with taxpayers under the State Property Tax Abatement Act, Tax Code Chapter 312. Under the act, the County may enter into a local agreement with a taxpayer that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. Tax abatements are an economic development tool available to the County to attract new industries and to engage in the retention and development of existing businesses through property tax exemptions or reductions.

For the year ended September 30, 2019, the County abated property taxes totaling \$ 41,938,531 under this program, including the following tax abatement agreements that exceed 10 percent of the total amount abated:

- A 100 percent property tax abatement to an integrated manufacturing complex to engineer, procure and construct a chemical manufacturing facility. The property taxes abated in the current fiscal year amounted to \$ 6,377,979. This abatement agreement is set to expire on December 31, 2023.
- A 100 percent property tax abatement to a chemical complex for the construction of a production facility that produces polyethylene resin to be used in a multitude of applications. The property taxes abated in the current fiscal year amounted to \$ 5,506,189. This abatement agreement is set to expire on December 31, 2024.

NOTE 20 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through April 8, 2021, the date which the financial statements were available to be issued.



**REQUIRED SUPPLEMENTARY
INFORMATION**

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND AND ROAD & BRIDGE FUND**

For the Year Ended September 30, 2020

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 85,838,436	\$ 85,838,436	\$ 85,262,534	\$(575,902)
Sales taxes	34,800,000	35,284,000	35,903,027	619,027
Intergovernmental	1,446,082	1,446,082	1,342,459	(103,623)
Charges for services	9,484,800	9,484,800	9,388,035	(96,765)
Licenses and permits	1,240,450	1,240,450	1,332,325	91,875
Fines and forfeitures	4,120,000	4,120,000	3,358,217	(761,783)
Special assessments				-0-
Investment income	1,800,000	1,800,000	1,329,912	(470,088)
Miscellaneous	1,320,000	1,465,199	1,432,248	(32,951)
Total revenues	140,049,768	140,678,967	139,348,757	(1,330,210)
Expenditures:				
Current:				
General administration	22,485,305	11,488,647	10,177,901	1,310,746
Judicial and legal	24,896,660	25,009,873	23,939,725	1,070,148
Financial administration	18,034,072	18,854,893	17,279,980	1,574,913
Elections	496,150	635,030	519,061	115,969
Public facilities	5,282,661	5,394,178	4,784,614	609,564
Public safety	26,377,732	27,133,824	25,022,669	2,111,155
Corrections	28,179,867	28,207,556	26,261,954	1,945,602
Public transportation				-0-
Health and welfare	5,995,720	6,000,279	3,988,559	2,011,720
Public assistance	413,000	413,000	413,000	-0-
Culture and recreation	13,497,531	13,676,861	12,324,857	1,352,004
Conservation	543,611	544,126	400,763	143,363
Environmental protection	240,118	257,071	215,854	41,217
Capital outlay	9,784,379	24,947,017	7,153,533	17,793,484
Total expenditures	156,226,806	162,562,355	132,482,470	30,079,885
Excess (deficiency) of revenues over expenditures	(16,177,038)	(21,883,388)	6,866,287	28,749,675
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	225,000	225,000	438,008	213,008
Transfers in	200,000	246,500	36,159	(210,341)
Transfers out	(1,660,000)	(2,417,500)	(3,559,286)	(1,141,786)
Total other financing sources (uses)	(1,235,000)	(1,946,000)	(3,085,119)	(1,139,119)
Net change in fund balance	(17,412,038)	(23,829,388)	3,781,168	27,610,556
Fund balance - beginning	109,525,008	109,525,008	109,525,008	-0-
Fund balance - ending	\$ 92,112,970	\$ 85,695,620	\$ 113,306,176	\$ 27,610,556

Road & Bridge Fund

Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 31,277,070	\$ 31,277,070	\$ 31,111,359	\$ (165,711)
85,000	176,000	582,591	-0-
1,500	1,500	338	406,591
710,000	3,193,700	3,964,218	(1,162)
			770,518
	60,000	65,497	-0-
500,000	500,000	271,193	5,497
200,000	6,476,364	6,905,557	(228,807)
			429,193
<u>32,773,570</u>	<u>41,684,634</u>	<u>42,900,753</u>	<u>1,216,119</u>
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
21,595,955	28,074,953	23,922,626	4,152,327
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
<u>29,165,000</u>	<u>41,728,836</u>	<u>29,383,563</u>	<u>12,345,273</u>
<u>50,760,955</u>	<u>69,803,789</u>	<u>53,306,189</u>	<u>16,497,600</u>
(<u>17,987,385</u>)	(<u>28,119,155</u>)	(<u>10,405,436</u>)	<u>17,713,719</u>
50,000	50,000	66,036	16,036
		56,210	56,210
		(<u>3,464,394</u>)	(<u>3,464,394</u>)
<u>50,000</u>	<u>50,000</u>	(<u>3,342,148</u>)	(<u>3,392,148</u>)
(<u>17,937,385</u>)	(<u>28,069,155</u>)	(<u>13,747,584</u>)	14,321,571
<u>23,377,911</u>	<u>23,377,911</u>	<u>23,377,911</u>	-0-
\$ <u>5,440,526</u>	\$ (<u>4,691,244</u>)	\$ <u>9,630,327</u>	\$ <u>14,321,571</u>

BRAZORIA COUNTY, TEXAS**REQUIRED SUPPLEMENTARY INFORMATION****TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM****SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

With a Measurement Date of December 31,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability				
Service cost	\$ 11,164,283	\$ 11,323,351	\$ 10,945,405	\$ 11,011,415
Interest (on the Total Pension Liability)	33,744,635	31,852,740	30,047,206	27,865,882
Effect of plan changes	(30,691,103)			
Effect of assumption changes or inputs			(812,594)	
Effect of economic/demographic (gains) or losses	103,129	(1,711,977)	(1,573,507)	(1,563,930)
Benefit payments/refunds of contributions	<u>(18,770,952)</u>	<u>(17,157,111)</u>	<u>(16,248,409)</u>	<u>(15,624,381)</u>
Net Change in Total Pension Liability	(4,450,008)	24,307,003	22,358,101	21,688,986
Total Pension Liability - Beginning	<u>414,638,898</u>	<u>390,331,895</u>	<u>367,973,794</u>	<u>346,284,808</u>
Total Pension Liability - Ending (a)	<u>\$410,188,890</u>	<u>\$414,638,898</u>	<u>\$390,331,895</u>	<u>\$367,973,794</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 10,420,111	\$ 16,408,474	\$ 9,453,766	\$ 8,732,404
Member contributions	5,798,161	5,534,278	5,473,648	5,035,162
Investment Income net of investment expenses	55,382,425	(6,258,255)	43,334,581	20,589,644
Benefit payments/refunds of contributions	(18,770,952)	(17,157,111)	(16,248,409)	(15,624,381)
Administrative expense	(296,987)	(270,864)	(225,310)	(223,860)
Other	<u>(35,051)</u>	<u>176,883</u>	<u>(20,886)</u>	<u>334,355</u>
Net Change in Fiduciary Net Position	52,497,707	(1,566,595)	41,767,390	18,843,324
Fiduciary Net Position - Beginning	<u>337,229,647</u>	<u>338,796,242</u>	<u>297,028,852</u>	<u>278,185,528</u>
Fiduciary Net Position - Ending (b)	<u>\$389,727,354</u>	<u>\$337,229,647</u>	<u>\$338,796,242</u>	<u>\$297,028,852</u>
Net Pension Liability (a-b)	<u>\$ 20,461,536</u>	<u>\$ 77,409,251</u>	<u>\$ 51,535,653</u>	<u>\$ 70,944,942</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	<u>95.01%</u>	<u>81.33%</u>	<u>86.80%</u>	<u>80.72%</u>
Pensionable Covered Payroll	<u>\$ 82,830,877</u>	<u>\$ 79,061,121</u>	<u>\$ 78,194,973</u>	<u>\$ 71,930,888</u>
Net Pension Liability as a Percentage of Covered Payroll	<u>24.70%</u>	<u>97.91%</u>	<u>65.91%</u>	<u>98.63%</u>

Note:

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 68, they should not be shown. Therefore, we have shown only years for which the new GASB statements have been implemented.

Exhibit 11

<u>2015</u>	<u>2014</u>
\$ 9,208,083	\$ 8,642,622
25,022,175	22,575,881
19,339,348	
3,462,644	
3,078,052	717,058
(13,826,449)	(12,579,115)
46,283,853	19,356,446
<u>300,000,955</u>	<u>280,644,509</u>
<u>\$ 346,284,808</u>	<u>\$ 300,000,955</u>

\$ 8,780,780	\$ 7,985,929
4,989,108	4,544,842
(964,311)	17,794,613
(13,826,449)	(12,579,115)
(200,829)	(208,696)
(361,456)	319,860
(1,583,157)	17,857,433
<u>279,768,685</u>	<u>261,911,252</u>
<u>\$ 278,185,528</u>	<u>\$ 279,768,685</u>
<u>\$ 68,099,280</u>	<u>\$ 20,232,270</u>

<u>80.33%</u>	<u>93.26%</u>
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\$ 71,272,649	\$ 64,926,320
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<u>95.55%</u>	<u>31.16%</u>
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BRAZORIA COUNTY, TEXAS

Exhibit 12

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
 For the Ten Years Ended September 30,

	<u>Actuarially Determined Contribution⁽¹⁾</u>	<u>Actual Employer Contribution⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2011	\$ 5,824,844	\$ 5,824,844	\$ -0-	\$ 56,717,078	10.3%
2012	6,367,021	6,367,021	-0-	58,723,289	10.8%
2013	6,955,933	6,955,933	-0-	60,618,759	11.5%
2014	7,715,329	7,715,329	-0-	63,505,858	12.1%
2015	8,374,157	8,374,157	-0-	67,997,984	12.3%
2016	8,649,954	8,649,954	-0-	70,970,186	12.2%
2017	9,288,895	9,288,895	-0-	76,748,647	12.1%
2018	7,203,665	10,386,729	(3,183,064)	78,676,652	13.2%
2019	9,924,668	13,560,012	(3,635,344)	81,255,604	16.7%
2020	10,612,248	10,827,082	(214,834)	87,133,831	12.4%

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

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

BRAZORIA COUNTY, TEXAS

Exhibit 13

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Last Ten Years Ended September 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 2,409,062	\$ 2,433,929	\$ 2,243,731
Interest on total pension liability	2,440,950	2,128,514	1,691,370
Differences between expected and actual experience	5,177,729		646,233
Changes in assumptions	6,978,060	282,924	2,441,296
Benefit payments	<u>(1,915,754)</u>	<u>(1,886,180)</u>	<u>(3,558,010)</u>
Net Change in Total OPEB Liability	15,090,047	2,959,187	3,464,620
Total OPEB Liability - Beginning	<u>51,907,068</u>	<u>48,947,881</u>	<u>45,483,261</u>
Total OPEB Liability - Ending (a)	<u>\$ 66,997,115</u>	<u>\$ 51,907,068</u>	<u>\$ 48,947,881</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 1,185,356	\$ 1,104,232	\$ 1,089,738
Contributions - other			2,468,272
Net investment income	377,010	369,052	455,269
Benefit payments	<u>(900,000)</u>	<u>(1,150,000)</u>	<u>(3,558,010)</u>
Administrative expense	<u>(99,835)</u>	<u>(92,323)</u>	<u>(306,228)</u>
Net change in plan fiduciary net position	562,531	230,961	149,041
Plan fiduciary net position - Beginning	<u>12,254,774</u>	<u>12,023,813</u>	<u>11,874,772</u>
Plan fiduciary net position - Ending (b)	<u>\$ 12,817,305</u>	<u>\$ 12,254,774</u>	<u>\$ 12,023,813</u>
Net OPEB Liability - Ending	<u>\$ 54,179,810</u>	<u>\$ 39,652,294</u>	<u>\$ 36,924,068</u>
Plan Fiduciary Net Position as a Percentage of the total OPEB liability	<u>19.13%</u>	<u>23.61%</u>	<u>24.56%</u>
Covered Payroll	<u>\$ 76,873,613</u>	<u>\$ 71,222,305</u>	<u>\$ 72,171,999</u>
Net OPEB Liability as a Percentage of Covered Payroll	<u>70.48%</u>	<u>55.67%</u>	<u>51.16%</u>

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

BRAZORIA COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
For the Last Ten Years Ended September 30,

Exhibit 14

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 4,988,209	\$ 4,619,773	\$ 3,250,211
Contributions in relation to the actuarially determined contribution	<u>3,101,110</u>	<u>2,990,412</u>	<u>3,558,010</u>
Contribution deficiency (excess)	<u>\$ 1,887,099</u>	<u>\$ 1,629,361</u>	<u>\$ (307,799)</u>
Covered payroll	<u>\$ 76,873,613</u>	<u>\$ 72,171,999</u>	<u>\$ 71,222,305</u>
Contributions as a percentage of covered payroll	<u>4.03%</u>	<u>4.14%</u>	<u>5.00%</u>

Notes to Schedule of Contributions

Valuation date

Notes Actuarially determined contribution rates are calculated as of October 1, 2019

Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Payroll, Closed
Asset valuation method	Market value
Inflation	2.25%, per annum
Healthcare cost trends rates	7.52% initial, decreasing to an ultimate rate of 3.82%.
Salary increases	3.00% per annum
Investment rate of return	4.50% per annum
Mortality	Sex distinct PUB-2010 mortality table with mortality improvement scale MP-2019

Other Information

Notes: There were no benefit changes during the year.

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

BRAZORIA COUNTY, TEXAS

Notes to the Required Supplementary Information
For The Year Ended September 30, 2020

NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Continued

Changes in Assumptions and Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumption were Methods reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: Employer contributions reflect that a 30% CPI COLA was adopted. 2017: Employer contributions reflect that a 30% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 30% CPI COLA was adopted. 2019: No changes in plan provisions were reflected in the schedules.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

HHS Women, Infants & Children Programs Fund - 30100 - This fund accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) through the Texas Department of State Health Services to provide supplemental food vouchers, nutrition education and immunizations as an adjunct to good health care at no cost to low income pregnant and postpartum women, infants, and children identified at nutritional risk. This fund also accounts for supplemental funding for training and salaries of peer counselors who assist pregnant and breastfeeding, services of a registered dietitian, lactation supplies, and obesity prevention education.

HHS Cities Readiness Initiative Fund - 30500 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to aid cities in increasing their capacity to deliver medicines and medical supplies during a large-scale public health emergency such as a bioterrorism attack or a nuclear accident. The initiative focuses on the ability to distribute medicine to a population in a very short time.

HHS-RLSS Local Public Health Services Fund - 30600 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide outreach, education, and testing & tracking sexually transmitted diseases/tuberculosis (STD/TB).

HHS-PHEP Hazards (Bioterrorism Grant) Fund - 30705 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission that allows Brazoria County to assist the Office of Public Health in the implementation of activities associated with the FY 04 Centers for Disease Control (CDC) and Prevention Public Health Preparedness and Response for Bioterrorism Cooperative Agreement. This project is designed to upgrade state and local public health jurisdictions' preparedness for a response to bioterrorism, other outbreaks of infectious disease, and other public health threats and emergencies.

HHS-Hurricane Public Health Crisis Fund - 30706 - Pursuant to the Bipartisan Budget Act of 2018 (H.R. 1892), this fund accounts for one-time funding appropriated to the Center for Disease Control (CDC), Cooperative Agreement for Emergency Response CDC-RFA-TP18-1802, passed through the Department of State Health Services (DSHS) for response, recovery, preparation, mitigation, and other expenses directly related to the consequences of hurricanes Harvey, Irma, and Maria.

COVID-19 Health Grant Fund - 30707 - Pursuant to the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123) (Coronavirus Supplemental), this fund accounts for funding appropriated to the Center for Disease Control (CDC), Cooperative Agreement for Emergency Response CDC-RFA-TP18-1802, passed through the Department of State Health Services (DSHS) to provide resources to prevent, prepare for, and respond to COVID-19.

HHS-Infectious Disease Control Unit Fund - 30710 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide funding to conduct surveillance for all foodborne and waterborne illnesses as required in Texas Administrative Code RULE 97.3 and conduct telephone interviews of patients with foodborne and waterborne illnesses who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the DSHS to be part of a cluster or outbreak to ascertain possible risk factors. Surveillance and epidemiological activities may also be performed during other major outbreaks and/or disasters.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

HHS-CPS Title IV-E Foster Care Maintenance Fund - 30800 - This fund accounts for grant proceeds awarded through the Texas Department of Family and Protective Services for federal Child Protective Services.

HHS-CPS Title IV-E Legal Services Fund - 30850 - This fund accounts for grant proceeds awarded through the Texas Department of Family and Protective Services for administration and training for services rendered to foster care children under provisions of Title IV-E of the Social Security Act and is also authorized by Chapter 40 of the health care code.

DHS Buffer Zone Protection Fund - 31300 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) to provide funding for the planning, equipment and management of protective actions, with the objective of protecting, securing and reducing the vulnerabilities of identified critical infrastructure and key resource sites.

DHS Homeland Security-UASI Fund - 31500 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for law enforcement and the office of emergency management to purchase equipment and other activities involving preparedness planning, training, and exercises to prevent terrorist attacks, reduce vulnerability to terrorism and minimize the damage from potential attacks and natural disaster. HGAC controls the allocation of these funds.

DHS State Homeland Security Program - SHSP Fund - 31600 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for activities that support terrorism preparedness by building or enhancing capabilities that relate to the prevention of, protection from, mitigation of, response to, and recovery from terrorism, and other hazards. HGAC controls the allocation of these funds.

Section 8 Housing Choice Voucher Program Funds - 32000-32120 - These funds account for the activities of the Brazoria County Housing Agency (BCHA) established in 2004 and empowered with the responsibility and authority to maintain the Public Housing Program for the County. In 2004, BCHA established the Section 8 Housing program. The BCHA mission is to serve the needs of low-income, very low-income and extremely low-income families by increasing the availability of decent, safe and affordable housing in its communities, by ensuring equal opportunity in housing, by promoting self-sufficiency and asset development of families and individuals and by improving community quality of life and economic viability. Through federal funding from the United States Department of Housing and Urban Development (HUD) and landlord participation, BCHA provides low-income families with rental assistance; job training; education opportunities; and support services to obtain housing in a courteous, patient and efficient manner, while promoting self-sufficiency for County growth. In 2020, these funds received CARES Act supplemental funding for responding to, preparing for, and the prevention of COVID-19.

CDBG County (HUD) Funds - 32213-32215 - These funds account for direct grant proceeds awarded for projects conducted throughout the County. The County is the fiscal agent for these projects which are performed for municipalities and other non-profit organizations.

HUD Texas CDBG Funds - 32610-32620 - This fund accounts for grant proceeds from Texas General Land Office for non-housing hurricane recovery activities funded by the United States Department of Housing and Urban Development (HUD).

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

USDOJ-Crime Victim Assistance VOCA Fund - 33200 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division, Victims of Crime Act (VOCA) for the purpose of providing legal assistance to victims of crime.

USDOJ-CSCD VSP Fund - 33251 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division, Victims of Crime Act (VOCA) to provide direct services to crime victims.

Drug Court Program Fund - 33300 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Drug Treatment Court. Additionally, convicted defendants pay court costs as additional revenue for the program pursuant to Article 102.0178 of the Texas Code of Criminal Procedures. Drug courts identify non-violent drug offenders and place them in an intensive program of judicially-supervised substance abuse treatment, case management and drug testing designed to break the cycle of substance abuse and crime.

DWI Court Program Fund - 33310 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a DWI Court. Additionally, convicted defendants pay court costs as additional revenue for the program pursuant to Article 102.0178 of the Texas Code of Criminal Procedures. DWI courts are dedicated to changing the behavior of the DWI offenders through intensive supervision and treatment. The Court's goal is to promote more responsible and productive members of the community.

Veterans Court Program Fund - 33320 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Veterans Court Program to assist veterans with felony and misdemeanor offenses through the cooperative use of support, treatment and accountability in an effort to reduce recidivism, and to promote a productive lifestyle that leaves no veteran behind.

USDOJ Domestic Violence Court Fund - 33330 - This fund accounts for grant proceeds awarded through the United States Department of Justice, Office on Violence Against Women, passed through the Texas Office of the Governor Criminal Justice Division for projects that promote a coordinated, multi-disciplinary approach to improve the justice system's response to violent crimes against women, including domestic violence, commercial sex trafficking, sexual assault, dating violence, and stalking.

USDOJ COVID-19 Mitigation Fund - 33420 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division for the Coronavirus Emergency Supplemental Funding (CESF) Program which allows States, U.S. territories, the District of Columbia, units of local government, and federally recognized tribal governments to support a broad range of activities to prevent, prepare for, and respond to the coronavirus.

USDOJ DEA Narcotics OT Expense Fund - 33500 - This fund accounts for grant proceeds awarded with an agreement between Brazoria County, United States Department of Justice (DOJ) and United States Drug Enforcement Agency (DEA) to provide funding for payment of overtime costs for law enforcement officers assigned to specified narcotics investigations.

USDOJ Organized Crime Drug Enforcement Fund - 33510 - This fund accounts for grant proceeds awarded from the U.S. Department of Justice, Drug Enforcement Administration (DEA) to conduct comprehensive, multi-level attacks on major drug trafficking and money laundering organizations.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

USDOJ State Criminal Alien Assistance Fund - 33900 - This fund accounts for grant proceeds awarded through the Bureau of Justice Assistance (BJA), Office of Justice Programs (OJP), and the United States Department of Justice (DOJ), to States and localities who incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of State or local law and incarcerated for at least four consecutive days during the reporting period.

TPW HRCP Bottomland Project Fund - 34105 - This fund accounts for grant proceeds awarded through Texas Parks & Wildlife Department State Recreation Grants Local Park Grant Program, to assist local units of government with the acquisition and/or development of public recreation areas and facilities throughout the State of Texas.

FEMA Flood Disaster 2016 Fund - 34610 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency to assist State, Tribal and local governments and eligible private non-profits in responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies. These funds were awarded to assist with the May 2016 Flood.

FEMA Harvey 2017 Fund - 34615 - This fund accounts for proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency to assist State, Tribal and local governments and eligible non-profits responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies. These funds were awarded to assist with Hurricane Harvey.

FEMA Hazard Mitigation Grant Program Fund - 34616 - This fund accounts for potential Hazard Mitigation Grant Program (HMGP) grant proceeds awarded through the Federal Emergency Management Agency (FEMA) and administered by the State of Texas through the Texas Division of Emergency Management to prevent or reduce future losses to lives and property through the identification and funding of cost-effective mitigation measures and minimize the costs of future disaster response and recovery.

FEMA Flood Disaster 2019 Fund - 34619 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency to assist State, Tribes and local communities after a disaster declaration to protect public or private property through various mitigation measures. Hazard mitigation includes long-term efforts to reduce the impact of future events. HMGP recipients (states, Federally-recognized tribes, or territories) have the primary responsibility for prioritizing, selecting, and administering state and local hazard mitigation projects. Although individuals may not apply directly to the state for assistance, local governments may sponsor an application on their behalf. These funds will be used to assist individuals with elevation or reconstruction of flooded homes in Brazoria County as a result of Hurricane Harvey.

CARES Coronavirus Relief Fund - 34620 – This fund accounts for grant proceeds awarded through the United States Department of Treasury to assist State, Tribal and local governments for direct coronavirus related expenses. The Coronavirus Relief Fund (CRF) was established by the Coronavirus Aid Relief and Economic Security (CARES) Act.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

FEMA Laura Disaster 2020 Fund - 34621 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency to assist State, Tribal and local governments and eligible non-profits responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds were awarded to assist with Hurricane Laura.

FEMA Beta Disaster 2020 Fund - 34622 – This fund accounts for potential grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency to assist State, Tribal and local governments and eligible non-profits responding to and recovering from the devastating effects of disasters by providing assistance as the result of federally declared disaster or emergencies.

FCC E-Rate Library Program Fund - 34710 - This fund accounts for proceeds awarded through Universal Service Administrative Company (USAC). Funding is made available through contributions from telecommunications carriers, including wireline and wireless companies, and interconnected Voice over Internet Protocol (VoIP) providers, including cable companies that provide voice service, based on assessment of their interstate and international end-user revenues. The program provides 80% reimbursement to schools and local libraries for internet access and telecommunications services and equipment that allows access to these services.

TJJD State Aid Fund - 35000 - This fund accounts for grant proceeds awarded through Texas Juvenile Justice Department (TJJD) to supplement County funds in administering a Juvenile Justice Department. The County operates under an approved TJJD budget with a fiscal year ended August 31.

TJJD JJAEP Boot Camp Fund - 35650 - This fund accounts for intergovernmental revenues from the Texas Juvenile Justice Department to fund mandatory Juvenile Justice Alternative Education Programs (JJAEP) as required under Chapter 37 of the Texas Education Code.

TJJD-RDA Regional Diversion Alternative Fund - 35950 - This fund accounts for grant proceeds awarded from the Texas Juvenile Justice Department to reimburse the County for approved juvenile residential placements.

TCEQ Local Initiatives Program Fund - 36400 - This fund accounts for grant proceeds received from the Low Income Vehicle Replacement & Repair Assistance Program (LIRAP) for Local Initiative Projects (LIP) Programs. The proceeds are used to help fund the Southern Brazoria County Bus Transit.

Veterans Treatment Court Fund - 36410 - This fund accounts for grant funding from the Texas Veterans Commission to provide specific relief to veterans, surviving spouses, and dependents of veterans who are facing complex legal issues and are unable to afford a private attorney.

HRCP - Columbia Bottomlands Educational Access Fund - 36601 - This fund accounts for grant proceeds available from the National Oceanic and Atmospheric Administration (NOAA) through the Texas General Land Office (GLO) Coastal Management Program (CMP) Cycle 23 to improve the management of the state's coastal resources and ensure the long-term and ecological and economic productivity of the coast, particularly at Hanson Riverside County Park (HRCP). The CMP focuses on five primary issues concerning coastal communities: coastal hazards, wetland protection, water quantity and quality, dune protection, and shoreline access.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

GLO Beach User Fees Fund - 36605 - This fund accounts for revenue collected from Brazoria County beach user fees pursuant to Texas Administrative Code Title 31, Part 1, Chapter 15, Subchapter A, Rule §15.8, Natural Resources and Conservation, General Land Office, Coastal Area Planning Management Of The Beach/Dune System Beach User Fees. This fund also accounts for revenue collected for beach cleaning and maintenance reimbursement pursuant to Texas Administrative Code Title 31, Part 1, Chapter 25, Rule §25.1-§25.8, Natural Resources and Conservation General Land Office, Beach Cleaning and Maintenance Assistance Program.

OAG Victim Assistance Grant Fund - 37000 - This fund accounts for intergovernmental grant proceeds awarded from the State of Texas Office of the Attorney General (OAG) for the purpose of providing victim assistance coordinators or crime victim liaisons to victims of crime.

OAG Texas VINE Contract Fund - 37100 - This fund accounts for grant proceeds awarded from the State of Texas Office of the Attorney General (OAG) – Victim Information & Notification Everyday (VINE) for reimbursement for certain costs incurred in the participation in a statewide crime victim notification service.

CPS Title IV-B Fund - 37200 - This fund accounts for grant proceeds awarded to the Texas Department of Family and Protective Services (DFPS) to provide protective services to children and families under Title IV-B of the Social Security Act.

HHS Immunization Fund - 37400 - This fund accounts for grant proceeds awarded from the Texas Department of State Health Services for the implementation of an immunization program with emphasis on children two years old or younger. The goal is to prevent, control, and eliminate indigenous vaccine-preventable diseases by providing and administering biologicals, promoting immunizations, and applying epidemiological principles and outbreak control within budgetary constraints.

OAG Regional Juvenile Mental Health Services Fund - 37800 - This fund accounts for grant proceeds awarded from the State Criminal Justice Planning Fund (SF-421) through the Criminal Justice Department for the Regional Juvenile Mental Health Services project contracted between the Houston Galveston Area Council (H-GAC) and Brazoria County Juvenile Justice Department.

Emergency Management Fire Code Fund - 38000 - This fund accounts for fees collected for inspection and issuance of fire code permit applications pursuant to Texas Local Government Code § 233.065. Expenditures are restricted to the reasonable cost of inspection personnel, materials and administrative overhead related to code enforcement.

Economic Development Tax Abatement Fund - 38010 - This fund accounts for local revenues (contributions) for the furtherance of economic development as related to tax abatement programs.

BC Industrial Development Corporation Fund - 38020 - The BCIDC is a nonprofit Corporation established under the Texas Development Corporation Act (“Act”) and approved by Commissioners’ Court as evidenced by the Resolution adopted on May 8, 2018. It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the BCIDC do not constitute a debt or a pledge of faith by the BCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Vital Statistics Fee Fund - 38100 - This fund accounts for an optional \$1 fee collected for death and/or birth certificates by Justice of the Peace officers and/or County Clerk pursuant to Texas Local Government Code § 118.015.

Records Management County Clerk Fund - 38110 - This fund accounts for the “Records Management and Preservation” fee collected by the County Clerk pursuant to Texas Local Government Code § 118.011(b)(2) and Section 118.0216 for the records management and preservation services performed after the filing and recording of a document in the records of the office of the clerk. The fee is used to provide funds for specific records preservation and automation projects.

Records Archive County Clerk Fund - 38120 - This fund accounts for the “Records Archive” fee collected by the County Clerk pursuant to Texas Local Government Code § 118.011 (f), Section 118.025 and is restricted for the preservation and restoration services performed by the County Clerk in connection with maintaining a County Clerk’s records archive.

Records Archive County Clerk Criminal Fund - 38130 - This fund accounts for fees collected by the County Clerk pursuant to Texas Local Government Code § 134.102 (b)(2) and is restricted for records management and preservation. The fee is a \$25 court cost added to all convicted Class A or Class B misdemeanor cases effective January 1, 2020.

Civil, Criminal & Probate Records Management Fund - 38200 - This fund accounts for the fee collected by the County and District Clerks pursuant to Texas Code of Criminal Procedure Article 102.005 (f)(2) and Texas Government Code §51.317 (c)(2), respectively. The fee is for the civil, criminal and probate records management and preservation services performed after the filing and recording of a document in the records of the office of the clerk and utilized for specific records preservation and automation projects.

County Graffiti Eradication Fund - 38210 - This fund accounts for the fee collected pursuant to Texas Code of Criminal Procedure Article 102.0171 which allows collection of a graffiti eradication fee on offenses under Section 28.08 Penal Code in District and County courts. The revenue is designated for the purpose of graffiti eradication in the County.

County/District Court Technology Fund - 38220 - This fund accounts for the mandate in House Bill 3637 that each county court, statutory county court, or district court in Brazoria County assesses a \$4 technology fee on each criminal offense conviction. These funds are restricted to technological enhancements as described by Texas Code of Criminal Procedure Article 102.0169. Commissioners’ Court approved this fee on September 8, 2009.

Records Preservation County/District Clerk Fund - 38230 - This fund accounts for the fee collected by the County Clerk pursuant to Texas Local Government Code 51.708 with a filing fee of \$10 in each civil and probate case. Per Texas Local Government Code 118.052(3)(G), 118.0546 and 118.064, the County Clerk shall collect \$5 in each civil and probate case. Expenditures are restricted to digitize and preserve court records from natural disasters. Commissioners’ Court approved this fee on September 8, 2009.

County/District Specialty Court Fund - 38240 – This fund accounts for local consolidated fees collected on convictions of class A or B misdemeanors per Texas Local Government Code Sec. 134.102 (b)(8). The Treasurer shall allocate the funds to a specific account or fund. The County receives 16.2602% on the \$123.00 court cost for county specialty court.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Child Abuse Prevention Fund - 38300 - This fund accounts for the fee collected from private donations and jurors' reimbursement donations to the County's Children Protective Services child welfare board. Per Texas Code of Criminal Procedure Article 102.0186, a person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26 of the Penal Code are required to pay a \$100.00 fee. Expenditures are restricted to child abuse prevention programs within the County.

Family Protection Fund - 38310 - This fund accounts for the \$15 family protection fee collected by the District Clerk pursuant to Texas Government Code § 51.961 and Commissioners' Court approval on December 13, 2005. The fee is collected at the time a suit for dissolution of a marriage is filed under Family Code Chapter 6. After sending one-half of the fee to the State Comptroller, the County uses the fee for a service provider located in the County or an adjacent county. The service provider may provide family violence and child abuse prevention, intervention, family strengthening, mental health, counseling, legal, and marriage preservation services to families at risk of experiencing or have experienced family violence or the abuse or neglect of a child. Commissioner's Court may provide funding to a nonprofit organization that provides the described services.

Records Management District Clerk Fund - 38320 - This fund accounts for the "Records Management and Preservation" fee collected by the District Clerk pursuant to Texas Code of Criminal Procedure Article 102.005(f)(2) and Texas Local Government Code § 134.101. These funds are utilized for records management and preservation services performed after the filing and recording of a document in the records of the District Clerk's office including records preservation and automation projects.

Records Archive District Clerk Fund - 38330 - This fund accounts for the "Records Archive" fee collected by the District Clerk pursuant to Texas Government Code § 51.708 for records management and preservation services in the District Clerk's office including records preservation and automation projects.

Records Preservation District Clerk Fund - 38340 - This fund accounts for the \$10 fee collected by the District Clerk pursuant to Texas Local Government Code § 51.317 (b)(4), § 51.317 (b)(5) and § 51.317 (c)(1)(2) for records management and preservation.

Records Technology District Clerk Fund - 38350 - This fund accounts for the \$10 fee collected by the District Clerk pursuant to Texas Local Government Code § 51.305(b) when filing a suit. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

Justice Court Building Security Fund - 38400 - This fund accounts for the \$1 fee collected pursuant to the Texas Code of Criminal Procedure Article 102.017 to provide justice court security services in a building located outside of the county courthouse.

Justice Court Technology Fund - 38410 - This fund accounts for the mandate that each justice court assess a \$4 technology fee as a court cost per conviction pursuant to Texas Code of Criminal Procedure Article 102.0173 for a fine-only misdemeanor committed on or after January 1, 2002. Expenditures are restricted to justice court technological enhancements.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Courthouse Security Fund - 38500 - This fund accounts for the fee collected by the County and District Clerks pursuant to Texas Government Code § 291.008 and Texas Code of Criminal Procedure Article 102.017. Article 102.017 of the Texas Code of Criminal Procedure mandates a \$ 5 fee to court costs of a defendant convicted in trial for a felony offense in a district court and adds a \$ 3 fee to court costs of a defendant convicted in trial for a misdemeanor offense in a county court. Texas Government Code 291.008 allows Commissioners' Court to set a \$ 5 fee collected at the time of filing in each county or district court civil case. Expenditures are restricted to specific items used for providing security services for buildings housing a district or county court.

Law Enforcement Officers Standards & Education Fund - 38600 - This fund accounts for the State of Texas revenue allocation received pursuant to Texas Occupations Code § 1701.157 for continuing education of licensed peace officer or training for full-time law enforcement support personnel.

District Attorney Hot Check Collection Fund - 38710 - This fund accounts for fees collected pursuant to Texas Code of Criminal Procedure Article 102.007 by a defendant convicted of an offense involving hot checks or similar sight orders. Expenditures are restricted to operation improvements of the District Attorney's office and Hot Check collections.

District Attorney Supplemental Fund - 38720 - This fund accounts for proceeds from the Texas Comptroller of Public Accounts - Judiciary Section to help defray the expenditures of the District Attorney's office pursuant to Texas Government Code § 46.004. Expenditures are utilized for salaries of Assistant District Attorney, Investigators and/or secretarial help and expense, including travel for these personnel as determined by the District Attorney.

District Attorney Forfeiture CCP Chapter 59 Fund - 38730 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for official purposes of the District Attorney's office using seized funds awarded by court order.

Voter Registration Fund - 38810 - This fund accounts for the commission fee received from the Texas Secretary of State pursuant to Texas Election Code Chapter 19 and is restricted to defray expenditures of the registrar's office.

Special Inventory Dealer Escrow-Tax Fund - 38820 - This fund accounts for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray administrative costs. These funds are restricted pursuant to Texas Tax Code § 23.122.

Scofflaw Fees TTC Section 502.01 Fund - 38830 - This fund accounts for additional fee collected by the Tax Office from a person registering a motor vehicle with an outstanding fine, fee, or tax due to Brazoria County pursuant to Texas Transportation Code (TTC) Subchapter A § 502.01.

Elections Services Contract Fund - 38910 - This fund accounts for surplus funds from Election Service Contracts under the Texas Election Code § 31.100. Funds are used only to defray expenses of the county election officer's office in connection with election-related duties or functions.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Elections Equipment Rental Fund - 38920 - This fund accounts for revenue and related expenditures from election equipment rental under the Texas Election Code § 31.100. Funds are used only for the purchase of voting equipment changes or upgrades, and technology upgrades for the election office.

Elections CARES Fund - 38930 - This fund accounts for grant proceeds awarded from the Texas Secretary of State as authorized under Section 101 of the Help America Vote Act (HAVA) of 2002 and provided for in the Coronavirus Aid and Economic Security (CARES) Act, 2020 (Public Law 116-136) made available to states to improve the administration of elections for Federal office, including to enhance technology and make election security improvements.

Constable Precinct 4 Forfeiture Fund - 39040 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Constable's office using seized funds awarded by court order.

Sheriff Contraband Forfeiture Fund - 39100 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for law enforcement purposes of the Sheriff's office using seized funds awarded by court order.

Brazoria County Narcotics Task Force Fund - 39110 - This fund accounts for contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime pursuant to Texas Code of Criminal Procedure Chapter 59 - Forfeiture of Contraband - § 59.06. Expenditures are restricted to use for undercover law enforcement purposes of the Brazoria County Narcotics Task Force using seized funds awarded by court order.

Sheriff Commissary Fund - 39120 - This fund accounts for inmate commissary purchases pursuant to Texas Local Government Code § 351.0415 and 351.04155. Expenditures are restricted to costs for the inmates' benefit.

Sheriff Federal Forfeiture Fund - 39130 - This fund accounts for grant funds received from the United States Department of Justice Equitable Sharing Program for seized funds awarded by court order. Expenditures are restricted to law enforcement purposes.

Juvenile Case Manager Fund - 39200 - This fund accounts for the \$5 fee collected on convicted fine only misdemeanor offenses by the Justice of the Peace pursuant to Texas Code of Criminal Procedure Article 102.0174 and Commissioners' Court approval on February 28, 2006. Expenditures are restricted to pay for the necessary costs of the juvenile case manager.

Bond & Occupational License Supervision Fund - 39210 - This fund accounts for program income and expenditures related to the operation of the Community Supervision and Corrections Department (CSCD) surety and personal recognizance bond supervision program pursuant to the Texas Code of Criminal Procedure §17.42 and approved by Commissioners Court. This fund also accounts for the supervision of person issued occupational driver's license by the CSCD to verify compliance with the conditions pursuant to Section 1 of Section 521.2462, Transportation Code in addition to the monitoring of interlock devices. Expenditures are restricted to the costs of the personal bond office.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Reliant Energy CARE/RELIEF Program Fund - 39300 - This fund accounts for local contributions from Reliant Energy to provide needy Brazoria County residents with utility assistance.

United Way Emergency Assistance Fund - 39310 - This fund accounts for grant proceeds awarded from United Way of Brazoria County to provide emergency assistance to qualified residents.

Library Special Projects Fund - 39410 - This fund accounts for proceeds from public donations and used specifically for special projects.

SEP Wastewater Environmental Health - TCEQ Fund - 39500 - This fund accounts for proceeds awarded through the Texas Commission on Environmental Quality (TCEQ) to provide assistance to low income homeowners to repair or replace failing or inadequately designed on-site sewage facilities within the County.

SEP Parks TCEQ Fund - 39600 - This fund accounts for proceeds awarded through the Texas Commission on Environmental Quality (TCEQ) for replacement of gasoline and diesel powered lawn mowers, heavy equipment and vehicles with lower-emission items to reduce air pollution.

TPW Foundation Birding Fund - 39615 - This fund accounts for grant proceeds from the Texas Parks & Wildlife department (TPW) through the Texas Parks & Wildlife Foundation. TPW foundation raises private funds to advance outdoor traditions and conserve our state's wildlife, habitat and natural resources. These funds will used on the Quintana Beach County Park bird viewing station.

Shoreline Restoration Task Force Fund - 39620 - This fund accounts for administration of funds as a result of a letter of understanding (LOU) between Brazoria County, Port of Freeport, Town of Quintana, Village of Surfside Beach and Treasure Island Municipal Utility District to create a task force to evaluate shoreline erosion problems in Brazoria County, identify and investigate feasible alternatives to restore the shoreline, and maximize state assistance to the region for shoreline restoration projects under the CEPRA, CIAP and other applicable and appropriate state programs.

2006 GoM Energy Security Fund - 39630 - This fund accounts for revenue from the United States Department of the Interior under the Gulf of Mexico Energy Security Act of 2006 (GOMESA) which provides certain states and counties receive 37.5% of the oil and gas qualified leasing revenues from certain Outer Continental Shelf areas. Funds are designated for coastal protection.

Riverside Estate Special Assessment Fund - 39764 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

Briar Meadows Amy Lane Ross Road Special Assessment Fund - 39765 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Twin Lakes Special Assessment Fund - 39766 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

Greenhouse Road Special Assessment Fund - 39767 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

Old Coffee Plantation Special Assessment Fund - 39768 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

Law Library Fund - 39800 - This fund accounts for the cost of operating and maintaining a law library for public use pursuant to Texas Local Government Code § 323.023. Revenues are derived from law library fees assessed against each civil case filed in District and County courts.

Mosquito Control District Fund - 39900 - This fund accounts for the district approved by Brazoria County voters in April, 1955 authorizing a separate tax not to exceed five cents per one dollar of valuations. In 1949, Mosquito control districts were introduced in the State of Texas by House Bill 127.

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Debt service funds account for the accumulation of resources from governmental resources and the payments of general obligation debt principal, interest and related costs.

2016 Limited Tax Refunding I & S Fund - 41000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2006 - Certificates of Obligation issued for construction and acquisition projects accounted for in the 2006 Certificate of Obligation Construction and Maintenance capital project fund.

2012 Certificate of Obligation I & S Fund - 42000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2012 Certificates of Obligations, issued for construction and acquisition projects.

2018 Certificate of Obligation I & S Fund - 42100 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2018 Certificates of Obligations, issued for construction and acquisition projects.

Tax Notes Series 2013 I & S Fund - 43000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2013 Tax Notes issued for construction, acquisition projects, and professional services.

Toll Road I & S Fund - 44000 - This fund accounts for the accumulation of resources and the payment of those resources related to retiring future bonds issued for construction accounted for in Brazoria County's discretely presented component unit, Brazoria County Toll Road Authority (BCTRA).

Road Bonds Mobility I & S Fund - 45000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2006, 2010A, and 2012 - Unlimited Tax Road Bonds issued for construction and acquisition projects accounted for in the Mobility Plan Construction and Maintenance capital project fund. Additionally, this fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2018 - Unlimited Tax Refunding Bonds issued for defeasance of the 2008 Unlimited Tax Road Bonds.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

USTREAS Restore Act Projects Fund - 34850 - The Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast State Act (RESTORE ACT) created a Gulf Coast Restoration Trust Fund. The fund will receive 80% of any civil penalties paid under the Clean Water Act to support a variety of projects aimed at helping the Gulf recover from environmental and economic injuries experienced as a result of decades of oil and gas development in the region, including the effects of Deepwater Horizon.

DOI Parks CIAP Grant Fund - 34860 - This fund accounts for grant funding from the United States Department of Interior (DOI), U.S. Fish and Wildlife Service (USFWS) through the Texas General Land Office to develop the Coastal Impact Assistance Program (CIAP) for projects and activities related to conservation, protection and/or restoration of coastal areas.

TXDOT SH 288 Truck Weigh Station Fund - 34880 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated \$4,040,915 project cost to construct a truck weigh facility on SH 288.

TXDOT CR-58 CSJ 304 Fund - 34881 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated \$1,394,113 project cost to widen CR 58.

TXDOT CR-59 CSJ 305 Fund - 34882 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated \$2,465,113 project cost to widen CR 59.

USDA NRCS Oyster Creek Ditch 10 Fund - 34890 - This fund accounts for the grant funding from the United States Department of Agriculture (USDA), Natural Resources Conservation Service (NRCS) for an estimated \$ 726,471 project cost to remove and dispose of sediment and debris in defined areas of Oyster Creek and ditch 10.

2012 Certificate of Obligation C & M Fund - 52000 - This fund accounts for the accumulation of resources and the payment of proceeds of Certificate of Obligation Bonds – Series 2012 bond issue totaling \$ 25,115,000 and resulting interest earned on related deposit balances. This issue was approved for the purpose of construction and improvement of numerous facility projects.

2018 Certificate of Obligation C & M Fund - 52100 - This fund accounts for the accumulation of resources and the payment of proceeds of Certificate of Obligation Bonds – Series 2018 bond issue totaling \$8,120,000 and resulting interest earned on related deposit balances. This issue was approved for the purpose of construction, acquisition and improvement of numerous facility projects.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds - Continued

Mobility Plan C & M Fund - 55000 - This fund accounts for bond proceeds for the purpose of the construction and improvement of transportation projects within Brazoria County including State highways, county roads, bridges and related drainage, and specifically the construction and improvement of roads, bridges and related drainage that constitute connecting links and integral parts of County roads and State highways located both within Brazoria County and also within the corporate limits of Brazoria County cities.

Ring of Honor C & M Fund - 57200 - This fund accounts for the activity related to the war memorial at the northwest corner of the Brazoria County courthouse.

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30500	Special HHS-RLSS Local Public Health Services Fund-30600
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$	\$	\$
Receivables (Net of Allowance for Uncollectibles):			
Taxes			
Accounts			
Special assessments			
Due from other governments	437,905	13,799	6,984
Due from other funds			
Inventories			
Prepaid expenditures	12,656		
Due from component unit			
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>450,561</u>	<u>13,799</u>	<u>6,984</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u> </u>	<u> </u>	<u> </u>
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 450,561</u>	<u>\$ 13,799</u>	<u>\$ 6,984</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 139,320	\$ 4,203	\$ 2,058
Due to other funds	311,241	9,596	4,926
Unearned revenue			
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>450,561</u>	<u>13,799</u>	<u>6,984</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable	12,656		
Restricted			
Committed			
Unassigned	(12,656)		
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 450,561</u>	<u>\$ 13,799</u>	<u>\$ 6,984</u>

Revenue Funds					
HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	HHS- Hurricane Public Health Crisis Fund-30706	COVID-19 Health Grant Fund-30707	HHS- Infectious Disease Control Unit Fund-30710	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV- E Legal Services Fund-30850
\$	\$	\$	\$	\$	\$
				75	
44,906	8,341	104,969	12,089	22,167	47,452
<u>44,906</u>	<u>8,341</u>	<u>104,969</u>	<u>12,089</u>	<u>22,242</u>	<u>47,452</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 44,906</u>	<u>\$ 8,341</u>	<u>\$ 104,969</u>	<u>\$ 12,089</u>	<u>\$ 22,242</u>	<u>\$ 47,452</u>
\$ 13,318	\$	\$ 30,340	\$ 3,482	\$ 13,003	\$ 18,683
31,588	8,341	74,629	8,607	9,160	28,769
<u>44,906</u>	<u>8,341</u>	<u>104,969</u>	<u>12,089</u>	<u>22,163</u>	<u>47,452</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
				79	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>79</u>	<u>-0-</u>
<u>\$ 44,906</u>	<u>\$ 8,341</u>	<u>\$ 104,969</u>	<u>\$ 12,089</u>	<u>\$ 22,242</u>	<u>\$ 47,452</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	DHS Buffer Zone Protection Fund-31300	DHS Homeland Security- UASI Fund-31500	Special DHS State Homeland Security Program-SHSP Fund-31600
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 13,729	\$	\$ 500
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments		37,621	
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	<u>13,729</u>	<u>37,621</u>	<u>500</u>
Total assets			
	<u>13,729</u>	<u>37,621</u>	<u>500</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 13,729</u>	<u>\$ 37,621</u>	<u>\$ 500</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$ 577	\$
Due to other funds		37,044	
Unearned revenue			
	<u>-0-</u>	<u>37,621</u>	<u>-0-</u>
Total liabilities			
	<u>-0-</u>	<u>37,621</u>	<u>-0-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted	13,729		500
Committed			
Unassigned			
	<u>13,729</u>	<u>-0-</u>	<u>500</u>
Total fund balance			
	<u>13,729</u>	<u>-0-</u>	<u>500</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 13,729</u>	<u>\$ 37,621</u>	<u>\$ 500</u>

Revenue Funds					
Section 8 Housing Choice Voucher Program Funds 32000-32120	CDBG County (HUD) Funds 32213-32215	HUD Texas CDBG Funds 32610-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200	USDOJ- CSCD VSP Fund-33251	Drug Court Program Fund-33300
\$ 1,295,404	\$ 2,849	\$	\$	\$	\$ 4,018
5,650					
	161,074	709,027	10,050	916	3,727
<u>1,301,054</u>	<u>163,923</u>	<u>709,027</u>	<u>10,050</u>	<u>916</u>	<u>7,745</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 1,301,054</u>	<u>\$ 163,923</u>	<u>\$ 709,027</u>	<u>\$ 10,050</u>	<u>\$ 916</u>	<u>\$ 7,745</u>
\$ 26,323	\$ 163,923	\$ 652,305	\$ 6,730	\$	\$ 250
59,856		56,722	3,320	916	
<u>86,179</u>	<u>163,923</u>	<u>709,027</u>	<u>10,050</u>	<u>916</u>	<u>250</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
1,214,875					7,495
<u>1,214,875</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>7,495</u>
<u>\$ 1,301,054</u>	<u>\$ 163,923</u>	<u>\$ 709,027</u>	<u>\$ 10,050</u>	<u>\$ 916</u>	<u>\$ 7,745</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	DWI Court Program Fund-33310	Veterans Court Program Fund-33320	Special USDOJ Domestic Violence Court Fund-33330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 21,883	\$ 133	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments	5,148	2,194	10,573
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
Total assets	<u>27,031</u>	<u>2,327</u>	<u>10,573</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 27,031</u>	<u>\$ 2,327</u>	<u>\$ 10,573</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 672	\$ 2,327	\$ 666
Due to other funds			9,907
Unearned revenue			
Total liabilities	<u>672</u>	<u>2,327</u>	<u>10,573</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted	26,359		
Committed			
Unassigned			
Total fund balance	<u>26,359</u>	<u>-0-</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 27,031</u>	<u>\$ 2,327</u>	<u>\$ 10,573</u>

Revenue Funds

USDOJ COVID-19 Mitigation Fund-33420	USDOJ DEA Narcotics OT Expenses Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510	USDOJ State Criminal Alien Assistance Fund-33900	TPW HRCP Bottomland Project Fund-34105	FEMA Flood Disaster 2016 Fund-34610
\$	\$	\$	\$ 168,637	\$	\$ 39,614
2,427	2,488			253,844	726
<u>2,427</u>	<u>2,488</u>	<u>-0-</u>	<u>168,637</u>	<u>253,844</u>	<u>40,340</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 2,427</u>	<u>\$ 2,488</u>	<u>\$ -0-</u>	<u>\$ 168,637</u>	<u>\$ 253,844</u>	<u>\$ 40,340</u>
\$ 2,427	\$ 2,488	\$	\$	\$ 9,584	\$
			168,637	244,260	6,362
<u>2,427</u>	<u>2,488</u>	<u>-0-</u>	<u>168,637</u>	<u>253,844</u>	<u>6,362</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
					33,978
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>33,978</u>
<u>\$ 2,427</u>	<u>\$ 2,488</u>	<u>\$ -0-</u>	<u>\$ 168,637</u>	<u>\$ 253,844</u>	<u>\$ 40,340</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Special		
	FEMA Harvey2017 Fund-34615	FEMA Hazard Mitigation Grant Program Fund-34616	FEMA Flood Disaster 2019 Fund-34619
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 586,600	\$	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts		11,825	
Special assessments			
Due from other governments	241,645	103,581	
Due from other funds	321,423		
Inventories			
Prepaid expenditures			
Due from component unit			
	1,149,668	115,406	-0-
Deferred Outflows of Resources:			
Deferred outflows of resources			
	-0-	-0-	-0-
	-0-	-0-	-0-
Total assets and deferred outflows of resources	\$ 1,149,668	\$ 115,406	\$ -0-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 108,645	\$ 19,504	\$
Due to other funds		245,952	
Unearned revenue	218,785		
	327,430	265,456	-0-
Total liabilities	327,430	265,456	-0-
Deferred Inflows of Resources:			
Deferred inflows of resources			
	-0-	-0-	-0-
	-0-	-0-	-0-
Fund Balance:			
Nonspendable			
Restricted	822,238		
Committed			
Unassigned		(150,050)	
	822,238	(150,050)	-0-
Total fund balance	822,238	(150,050)	-0-
Total liabilities, deferred inflows of resources and fund balance	\$ 1,149,668	\$ 115,406	\$ -0-

Revenue Funds

CARES Corona Virus Relief Fund-34620	FEMA Laura Disaster 2020 Fund-34621	FEMA Beta Disaster 2020 Fund-34622	FCC E-Rate Library Program Fund-34710	TJJD State Aid Fund-35000	TJJD JJAEP Boot Camp Fund-35650
\$	\$	\$	\$	\$	\$
				208,301	23,649
2,877,847	93,345			74,067	3,077
<u>2,877,847</u>	<u>93,345</u>	<u>-0-</u>	<u>-0-</u>	<u>282,368</u>	<u>26,726</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 2,877,847</u>	<u>\$ 93,345</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 282,368</u>	<u>\$ 26,726</u>
\$ 319,540	\$ 20,309	\$ 46,627	\$	\$ 40,502	\$ 26,726
2,558,307	73,036	22,299		241,866	
<u>2,877,847</u>	<u>93,345</u>	<u>68,926</u>	<u>-0-</u>	<u>282,368</u>	<u>26,726</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
		(68,926)			
<u>-0-</u>	<u>-0-</u>	<u>(68,926)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 2,877,847</u>	<u>\$ 93,345</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 282,368</u>	<u>\$ 26,726</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Special		
	TJJD-RDA Regional Diversion Alternative Fund-35950	TCEQ Local Initiatives Program Fund-36400	Veterans Treatment Center Fund-36410
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 5,045	\$	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments	6,817		34,108
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	<u>11,862</u>	<u>-0-</u>	<u>34,108</u>
Total assets			
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
Total assets and deferred outflows of resources	<u>\$ 11,862</u>	<u>\$ -0-</u>	<u>\$ 34,108</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 11,862	\$	\$
Due to other funds			34,108
Unearned revenue			
	<u>11,862</u>	<u>-0-</u>	<u>34,108</u>
Total liabilities			
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources			
Fund Balance:			
Nonspendable			
Restricted			
Committed			
Unassigned			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total fund balance			
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 11,862</u>	<u>\$ -0-</u>	<u>\$ 34,108</u>

Revenue Funds					
HRCP - Columbia Bottomlands Educational Access Fund-36601	GLO Beach User Fees Fund-36605	OAG Victim Assistance Grant Fund-37000	OAG Texas VINE Contract Fund-37100	CPS Title IV-B Fund-37200	HHS Immunization Fund-37400
\$	\$	\$	\$	\$	\$
1,383		3,834	7,543		49,075
<u>1,383</u>	<u>-0-</u>	<u>3,834</u>	<u>7,543</u>	<u>-0-</u>	<u>49,075</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 1,383</u>	<u>\$ -0-</u>	<u>\$ 3,834</u>	<u>\$ 7,543</u>	<u>\$ -0-</u>	<u>\$ 49,075</u>
\$ 1,383	\$ 25,129 330,738	\$ 3,147 687	\$ 7,543	\$	\$ 2,520 46,555
<u>1,383</u>	<u>355,867</u>	<u>3,834</u>	<u>7,543</u>	<u>-0-</u>	<u>49,075</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
	(<u>355,867</u>)				
<u>-0-</u>	(<u>355,867</u>)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 1,383</u>	<u>\$ -0-</u>	<u>\$ 3,834</u>	<u>\$ 7,543</u>	<u>\$ -0-</u>	<u>\$ 49,075</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Special Economic Development Tax Abatement Fund-38010
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 400	\$	\$ 1,006
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	<u>400</u>	<u>-0-</u>	<u>1,006</u>
Total assets			
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
Total assets and deferred outflows of resources	<u>\$ 400</u>	<u>\$ -0-</u>	<u>\$ 1,006</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 400	\$ 33,345	\$
Due to other funds		31,776	
Unearned revenue			
	<u>400</u>	<u>65,121</u>	<u>-0-</u>
Total liabilities			
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources			
Fund Balance:			
Nonspendable			
Restricted			1,006
Committed			
Unassigned		(65,121)	
	<u>-0-</u>	<u>(65,121)</u>	<u>1,006</u>
Total fund balance			
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 400</u>	<u>\$ -0-</u>	<u>\$ 1,006</u>

Revenue Funds					
BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Records Archive County Clerk Criminal Fund-38130	Civil, Criminal & Probate Records Management Fund-38200
\$ 2,514	\$ 56,332	\$ 2,495,829	\$ 1,286,514	\$ 21,246	\$ 550,586
		78,018			3,300
<u>2,514</u>	<u>56,332</u>	<u>2,573,847</u>	<u>1,286,514</u>	<u>21,246</u>	<u>553,886</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 2,514</u>	<u>\$ 56,332</u>	<u>\$ 2,573,847</u>	<u>\$ 1,286,514</u>	<u>\$ 21,246</u>	<u>\$ 553,886</u>
\$	\$	\$ 76,533	\$ 55,374	\$	\$ 39
<u>-0-</u>	<u>-0-</u>	<u>76,533</u>	<u>55,374</u>	<u>-0-</u>	<u>39</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
2,514	56,332	78,018 2,419,296	1,231,140	21,246	3,300 550,547
<u>2,514</u>	<u>56,332</u>	<u>2,497,314</u>	<u>1,231,140</u>	<u>21,246</u>	<u>553,847</u>
<u>\$ 2,514</u>	<u>\$ 56,332</u>	<u>\$ 2,573,847</u>	<u>\$ 1,286,514</u>	<u>\$ 21,246</u>	<u>\$ 553,886</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Special Records Preservation County/District Clerk Fund-38230
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 2,742	\$ 100,187	\$ 53,933
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories		651	
Prepaid expenditures			
Due from component unit			
Total assets	<u>2,742</u>	<u>100,838</u>	<u>53,933</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 2,742</u>	<u>\$ 100,838</u>	<u>\$ 53,933</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$ 369	\$ 10
Due to other funds			
Unearned revenue			
Total liabilities	<u>-0-</u>	<u>369</u>	<u>10</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable		651	
Restricted	2,742	99,818	53,923
Committed			
Unassigned			
Total fund balance	<u>2,742</u>	<u>100,469</u>	<u>53,923</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,742</u>	<u>\$ 100,838</u>	<u>\$ 53,933</u>

Revenue Funds

County/ District Specialty Court Fund-38240	Child Abuse Prevention Fund-38300	Family Protection Fund-38310	Records Management District Clerk Fund-38320	Records Archive District Clerk Fund-38330	Records Preservation District Clerk Fund-38340
\$ 17,230	\$ 19,602	\$ 10,293	\$ 30,352	\$ 97,316	\$ 15,774
<u>17,230</u>	<u>19,602</u>	<u>10,293</u>	<u>30,352</u>	<u>97,316</u>	<u>15,774</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 17,230</u>	<u>\$ 19,602</u>	<u>\$ 10,293</u>	<u>\$ 30,352</u>	<u>\$ 97,316</u>	<u>\$ 15,774</u>
\$	\$	\$	\$ 625	\$ 6,456	\$ 2,606
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>625</u>	<u>6,456</u>	<u>2,606</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
17,230	19,602	10,293	29,727	90,860	13,168
<u>17,230</u>	<u>19,602</u>	<u>10,293</u>	<u>29,727</u>	<u>90,860</u>	<u>13,168</u>
<u>\$ 17,230</u>	<u>\$ 19,602</u>	<u>\$ 10,293</u>	<u>\$ 30,352</u>	<u>\$ 97,316</u>	<u>\$ 15,774</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Records Technology District Clerk Fund-38350	Justice Court Building Security Fund-38400	Special Justice Court Technology Fund-38410
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 15,103	\$ 31,922	\$ 481,310
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	<u>15,103</u>	<u>31,922</u>	<u>481,310</u>
Total assets			
	<u>15,103</u>	<u>31,922</u>	<u>481,310</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 15,103</u>	<u>\$ 31,922</u>	<u>\$ 481,310</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$ 17,343	\$
Due to other funds			
Unearned revenue			
	<u>-0-</u>	<u>17,343</u>	<u>-0-</u>
Total liabilities			
	<u>-0-</u>	<u>17,343</u>	<u>-0-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted	15,103	14,579	481,310
Committed			
Unassigned			
	<u>15,103</u>	<u>14,579</u>	<u>481,310</u>
Total fund balance			
	<u>15,103</u>	<u>14,579</u>	<u>481,310</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 15,103</u>	<u>\$ 31,922</u>	<u>\$ 481,310</u>

Revenue Funds

Courthouse Security Fund-38500	Law Enforcement Officers Standards & Education Fund-38600	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Voter Registration Fund-38810
\$ 405,319	\$ 146,147	\$ 9,979	\$ 1,919	\$ 56,018	\$
					458
			1,076		3,555
	2,740		546		
<u>405,319</u>	<u>148,887</u>	<u>9,979</u>	<u>3,541</u>	<u>56,018</u>	<u>4,013</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 405,319</u>	<u>\$ 148,887</u>	<u>\$ 9,979</u>	<u>\$ 3,541</u>	<u>\$ 56,018</u>	<u>\$ 4,013</u>
\$ 5	\$	\$ 604	\$ 3,541	\$ 100	\$
					4,013
<u>5</u>	<u>-0-</u>	<u>604</u>	<u>3,541</u>	<u>100</u>	<u>4,013</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
405,314	2,740 146,147	9,375		55,918	
<u>405,314</u>	<u>148,887</u>	<u>9,375</u>	<u>-0-</u>	<u>55,918</u>	<u>-0-</u>
<u>\$ 405,319</u>	<u>\$ 148,887</u>	<u>\$ 9,979</u>	<u>\$ 3,541</u>	<u>\$ 56,018</u>	<u>\$ 4,013</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Special		
	Special Inventory Dealer Escrow-Tax Fund-38820	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 90,752	\$ 1,613	\$ 97,879
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts		10	
Special assessments			
Due from other governments			92,294
Due from other funds			
Inventories			
Prepaid expenditures			13,200
Due from component unit			
	<u>90,752</u>	<u>1,623</u>	<u>203,373</u>
Total assets			
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
Total assets and deferred outflows of resources	<u>\$ 90,752</u>	<u>\$ 1,623</u>	<u>\$ 203,373</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$	\$ 17,040
Due to other funds			
Unearned revenue			64,500
	<u>-0-</u>	<u>-0-</u>	<u>81,540</u>
Total liabilities			
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources			
Fund Balance:			
Nonspendable			13,200
Restricted		1,623	108,633
Committed	90,752		
Unassigned			
	<u>90,752</u>	<u>1,623</u>	<u>121,833</u>
Total fund balance			
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 90,752</u>	<u>\$ 1,623</u>	<u>\$ 203,373</u>

Revenue Funds

<u>Elections Equipment Rental Fund-38920</u>	<u>Elections CARES Fund-38930</u>	<u>Constable Precinct 4 Forfeiture Fund-39040</u>	<u>Sheriff Contraband Forfeiture Fund-39100</u>	<u>Brazoria County Narcotics Task Force Fund-39110</u>	<u>Sheriff Commissary Fund-39120</u>
\$ 353,576	\$ 311,842	\$ 2,036	\$ 424,774	\$ 488,587	\$ 438,310
			170		
					56,235
					3,333
<u>353,576</u>	<u>311,842</u>	<u>2,036</u>	<u>424,944</u>	<u>488,587</u>	<u>497,878</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 353,576</u>	<u>\$ 311,842</u>	<u>\$ 2,036</u>	<u>\$ 424,944</u>	<u>\$ 488,587</u>	<u>\$ 497,878</u>
\$	\$ 81,347	\$	\$ 10,411	\$	\$ 57,182
	<u>230,495</u>			<u>344,655</u>	
<u>-0-</u>	<u>311,842</u>	<u>-0-</u>	<u>10,411</u>	<u>344,655</u>	<u>57,182</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
353,576		2,036	414,533	143,932	59,568
					381,128
<u>353,576</u>	<u>-0-</u>	<u>2,036</u>	<u>414,533</u>	<u>143,932</u>	<u>440,696</u>
<u>\$ 353,576</u>	<u>\$ 311,842</u>	<u>\$ 2,036</u>	<u>\$ 424,944</u>	<u>\$ 488,587</u>	<u>\$ 497,878</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Special Bond & Occupational License Supervision Fund-39210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 183,940	\$ 9,542	\$ 15,021
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due to other governments			
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	<u>183,940</u>	<u>9,542</u>	<u>15,021</u>
Total assets	183,940	9,542	15,021
Deferred Outflows of Resources:			
Deferred outflows of resources		-0-	
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources	-0-	-0-	-0-
Total assets and deferred outflows of resources	\$ <u>183,940</u>	\$ <u>9,542</u>	\$ <u>15,021</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 1,366	\$	\$ 3,650
Due to other funds			
Unearned revenue			
	<u>1,366</u>	<u>-0-</u>	<u>3,650</u>
Total liabilities	1,366	-0-	3,650
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources	-0-	-0-	-0-
Fund Balance:			
Nonspendable			
Restricted		9,542	11,371
Committed	182,574		
Unassigned			
	<u>182,574</u>	<u>9,542</u>	<u>11,371</u>
Total fund balance	182,574	9,542	11,371
Total liabilities, deferred inflows of resources and fund balance	\$ <u>183,940</u>	\$ <u>9,542</u>	\$ <u>15,021</u>

Revenue Funds

Reliant Energy CARE/RELIEF Program Fund-39300	United Way Emergency Assistance Fund-39310	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	SEP Parks TCEQ Fund-39600	TPW Foundation Birding Fund-39615
\$ 14,059	\$ 6	\$ 253,805	\$	\$	\$ 1,166
		32,744			
<u>14,059</u>	<u>6</u>	<u>286,549</u>	<u>-0-</u>	<u>-0-</u>	<u>1,166</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 14,059</u>	<u>\$ 6</u>	<u>\$ 286,549</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,166</u>
\$ 1,269	\$	\$ 271	\$ 15,927	\$	\$
<u>1,269</u>	<u>-0-</u>	<u>271</u>	<u>15,927</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
12,790	6	32,744 253,534			1,166
<u>12,790</u>	<u>6</u>	<u>286,278</u>	<u>(15,927)</u>	<u>-0-</u>	<u>1,166</u>
<u>\$ 14,059</u>	<u>\$ 6</u>	<u>\$ 286,549</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,166</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Special Riverside Estate Special Assessment Fund-39764
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 40,441	\$ 2,660,547	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			429,851
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	<u>40,441</u>	<u>2,660,547</u>	<u>429,851</u>
Total assets	<u>40,441</u>	<u>2,660,547</u>	<u>429,851</u>
Deferred Outflows of Resources:			
Deferred outflows of resources	-0-		
	<u>-0-</u>		
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 40,441</u>	<u>\$ 2,660,547</u>	<u>\$ 429,851</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$ 7,136	\$
Due to other funds			197,244
Unearned revenue		1,248,244	
		<u>1,248,244</u>	
Total liabilities	<u>-0-</u>	<u>1,255,380</u>	<u>197,244</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			429,851
			<u>429,851</u>
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>429,851</u>
Fund Balance:			
Nonspendable			
Restricted	40,441	1,405,167	
Committed			
Unassigned			(197,244)
	<u>40,441</u>	<u>1,405,167</u>	<u>(197,244)</u>
Total fund balance	<u>40,441</u>	<u>1,405,167</u>	<u>(197,244)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 40,441</u>	<u>\$ 2,660,547</u>	<u>\$ 429,851</u>

Revenue Funds

Briar Meadows Amy Lane Ross Road Special Assessment Fund-39765	Twin Lakes Special Assessment Fund-39766	Greenhouse Road Special Assessment Fund-39767	Old Coffee Plantation Special Assessment Fund-39768	Law Library Fund-39800	Mosquito Control District Fund-39900
\$	\$	\$	\$	\$ 300,276	\$ 1,177,878
					19,750
270,638	596,832				
					347,187
					625
<u>270,638</u>	<u>596,832</u>	<u>-0-</u>	<u>-0-</u>	<u>300,276</u>	<u>1,545,440</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 270,638</u>	<u>\$ 596,832</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 300,276</u>	<u>\$ 1,545,440</u>
\$ 194,878	\$ 15,000 92,019	\$ 9,873	\$ 14,914 14,872	\$ 13,417	\$ 167,706
<u>194,878</u>	<u>107,019</u>	<u>9,873</u>	<u>29,786</u>	<u>13,417</u>	<u>167,706</u>
<u>270,638</u>	<u>596,832</u>				<u>17,165</u>
<u>270,638</u>	<u>596,832</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>17,165</u>
				286,859	347,812
					1,012,757
(<u>194,878</u>)	(<u>107,019</u>)	(<u>9,873</u>)	(<u>29,786</u>)		
(<u>194,878</u>)	(<u>107,019</u>)	(<u>9,873</u>)	(<u>29,786</u>)	<u>286,859</u>	<u>1,360,569</u>
<u>\$ 270,638</u>	<u>\$ 596,832</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 300,276</u>	<u>\$ 1,545,440</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Total Special Revenue Funds	2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	Debt
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and temporary investments	\$ 15,145,985	\$ 1,077,694	\$ 180,179	
Receivables (Net of Allowance for Uncollectable):				
Taxes	19,750	10,721	26,963	
Accounts	18,188			
Special assessments	1,297,321			
Due from other governments	5,398,329			
Due from other funds	415,314			
Inventories	403,422			
Prepaid expenditures	147,267			
Due from component unit	-0-			
Total assets	<u>22,845,576</u>	<u>1,088,415</u>	<u>207,142</u>	
Deferred Outflows of Resources:				
Deferred outflows of resources	-0-			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	
Total assets and deferred outflows of resources	<u>\$ 22,845,576</u>	<u>\$ 1,088,415</u>	<u>\$ 207,142</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts and accrued liabilities payable	\$ 2,301,717	\$	\$	
Due to other funds	4,723,768			
Unearned revenue	2,583,400			
Total liabilities	<u>9,608,885</u>	<u>-0-</u>	<u>-0-</u>	
Deferred Inflows of Resources:				
Deferred inflows of resources	1,314,486	9,456	23,848	
Total deferred inflows of resources	<u>1,314,486</u>	<u>9,456</u>	<u>23,848</u>	
Fund Balance:				
Nonspendable	550,689			
Restricted	11,681,779	1,078,959	183,294	
Committed	897,084			
Unassigned	(1,207,347)			
Total fund balance	<u>11,922,205</u>	<u>1,078,959</u>	<u>183,294</u>	
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 22,845,576</u>	<u>\$ 1,088,415</u>	<u>\$ 207,142</u>	

Service Funds					US TREAS
2018 Certificate Of Obligation I & S Fund-42100	Tax Notes Series 2013 I & S Fund-43000	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds	Restore Act Projects Fund-34850
\$ 157,512	\$	\$ 734	\$ 2,864,686	\$ 4,280,805	\$
34,721		15,299	30,582	118,286	
			6,005	6,005	
				-0-	
				-0-	6,930
				-0-	
				-0-	
		9,992,000		9,992,000	
<u>192,233</u>	<u>-0-</u>	<u>10,008,033</u>	<u>2,901,273</u>	<u>14,397,096</u>	<u>6,930</u>
				-0-	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 192,233</u>	<u>\$ -0-</u>	<u>\$ 10,008,033</u>	<u>\$ 2,901,273</u>	<u>\$ 14,397,096</u>	<u>\$ 6,930</u>
\$	\$	\$	\$	\$ -0-	\$ 14,488
				-0-	348,734
				-0-	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>363,222</u>
<u>31,078</u>		<u>13,686</u>	<u>26,416</u>	<u>104,484</u>	
<u>31,078</u>	<u>-0-</u>	<u>13,686</u>	<u>26,416</u>	<u>104,484</u>	<u>-0-</u>
				-0-	
161,155		9,994,347	2,874,857	14,292,612	
				-0-	
				-0-	(356,292)
<u>161,155</u>	<u>-0-</u>	<u>9,994,347</u>	<u>2,874,857</u>	<u>14,292,612</u>	<u>(356,292)</u>
<u>\$ 192,233</u>	<u>\$ -0-</u>	<u>\$ 10,008,033</u>	<u>\$ 2,901,273</u>	<u>\$ 14,397,096</u>	<u>\$ 6,930</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Capital		
	DOI Parks CIAP Grant Fund-34860	TXDOT SH 288 Truck Weigh Station Fund-34880	TXDOT CR-58 CSJ 304 Fund-34881
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 68,750	\$	\$ 83,384
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			73,003
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
	68,750	-0-	156,387
Total assets	68,750	-0-	156,387
Deferred Outflows of Resources:			
Deferred outflows of resources			
	-0-	-0-	-0-
Total deferred outflows of resources	-0-	-0-	-0-
Total assets and deferred outflows of resources	\$ 68,750	\$ -0-	\$ 156,387
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$	\$ 156,387
Due to other funds			
Unearned revenue	68,750		
Total liabilities	68,750	-0-	156,387
Deferred Inflows of Resources:			
Deferred inflows of resources			
	-0-	-0-	-0-
Total deferred inflows of resources	-0-	-0-	-0-
Fund Balance:			
Nonspendable			
Restricted			
Committed			
Unassigned			
	-0-	-0-	-0-
Total fund balance	-0-	-0-	-0-
Total liabilities, deferred inflows of resources and fund balance	\$ 68,750	\$ -0-	\$ 156,387

Projects Funds

TXDOT CR-59 CSJ 305 Fund-34882	USDA NRCS Oyster Creek Ditch 10 Fund-34890	2012 Certificate of Obligation C & M Fund-52000	2018 Certificate of Obligation C & M Fund-52100	Mobility Plan C & M Fund-55000	Ring of Honor C & M Fund-57200
\$	\$	\$	\$ 4,175,178	\$ 614,368	\$ 54,061
265,241				607,193	
<u>265,241</u>	<u>-0-</u>	<u>-0-</u>	<u>4,175,178</u>	<u>1,221,561</u>	<u>54,061</u>
				-0-	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 265,241</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,175,178</u>	<u>\$ 1,221,561</u>	<u>\$ 54,061</u>
\$ 46,621 218,620	\$	\$	\$ 211,672	\$	\$
<u>265,241</u>	<u>-0-</u>	<u>-0-</u>	<u>211,672</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
			3,963,506	1,221,561	54,061
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>3,963,506</u>	<u>1,221,561</u>	<u>54,061</u>
<u>\$ 265,241</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,175,178</u>	<u>\$ 1,221,561</u>	<u>\$ 54,061</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Total Capital Projects Funds	Total Non-Major Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash and temporary investments	\$ 4,995,741	\$ 24,422,531
Receivables (Net of Allowance for Uncollectable):		
Taxes	-0-	138,036
Accounts	-0-	24,193
Special assessments	-0-	1,297,321
Due from other governments	345,174	5,743,503
Due from other funds	-0-	415,314
Inventories	-0-	403,422
Prepaid expenditures	-0-	147,267
Due from component unit	607,193	10,599,193
	<u>5,948,108</u>	<u>43,190,780</u>
Total assets		
Deferred Outflows of Resources:		
Deferred outflows of resources	-0-	-0-
	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources		
	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 5,948,108</u>	<u>\$ 43,190,780</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts and accrued liabilities payable	\$ 429,168	\$ 2,730,885
Due to other funds	567,354	5,291,122
Unearned revenue	68,750	2,652,150
	<u>1,065,272</u>	<u>10,674,157</u>
Total liabilities		
Deferred Inflows of Resources:		
Deferred inflows of resources	-0-	1,418,970
	<u>-0-</u>	<u>1,418,970</u>
Total deferred inflows of resources		
	<u>-0-</u>	<u>1,418,970</u>
Fund Balance:		
Nonspendable	-0-	550,689
Restricted	5,239,128	31,213,519
Committed	-0-	897,084
Unassigned	(356,292)	(1,563,639)
	<u>4,882,836</u>	<u>31,097,653</u>
Total fund balance		
	<u>4,882,836</u>	<u>31,097,653</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,948,108</u>	<u>\$ 43,190,780</u>



BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30500	Special HHS-RLSS Local Public Health Services Fund-30600
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	1,196,078	80,326	38,524
Charges for services			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous			
Total revenues	<u>1,196,078</u>	<u>80,326</u>	<u>38,524</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare	1,165,106	84,071	38,524
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay	31,000		
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>1,196,106</u>	<u>84,071</u>	<u>38,524</u>
Excess (deficiency) of revenue over expenditures	<u>(28)</u>	<u>(3,745)</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	14		
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in	14	3,745	
Transfers out			
Total other financing sources (uses)	<u>28</u>	<u>3,745</u>	<u>-0-</u>
Net change in fund balance	-0-	-0-	-0-
Fund balance - beginning			
Fund balance - ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Revenue Funds

HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	HHS- Hurricane Public Health Crisis Fund-30706	COVID-19 Health Grant Fund-30707	HHS- Infectious Disease Control Unit Fund-30710	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV- E Legal Services Fund-30850
\$ 225,694	\$ 135,040	\$ 189,350	\$ 75,686	\$ 28,866	\$ 62,466
<u>225,694</u>	<u>135,040</u>	<u>189,350</u>	<u>75,686</u>	<u>28,866</u>	<u>62,466</u>
					400,858
235,489	102,278	189,350	75,686	121,222	
	32,762				
<u>235,489</u>	<u>135,040</u>	<u>189,350</u>	<u>75,686</u>	<u>121,222</u>	<u>400,858</u>
(9,795)	-0-	-0-	-0-	(92,356)	(338,392)
9,795				92,356	338,392
<u>9,795</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>92,356</u>	<u>338,392</u>
-0-	-0-	-0-	-0-	-0-	-0-
				79	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 79</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	DHS Buffer Zone Protection Fund-31300	DHS Homeland Security- UASI Fund-31500	Special DHS State Homeland Security Program SHSP Fund-31600
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental		189,179	
Charges for services			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous			
Total revenues	<u>-0-</u>	<u>189,179</u>	<u>-0-</u>
Expenditures:			
Current:			
General administration		178,771	
Judicial and legal			
Financial administration		10,408	
Elections			
Public facilities			
Public safety	6,823		
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>6,823</u>	<u>189,179</u>	<u>-0-</u>
Excess (deficiency) of revenue over expenditures	<u>(6,823)</u>	<u>-0-</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			500
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>500</u>
Net change in fund balance	<u>(6,823)</u>		<u>500</u>
Fund balance - beginning	<u>20,552</u>		
Fund balance - ending	<u>\$ 13,729</u>	<u>\$ -0-</u>	<u>\$ 500</u>

Revenue Funds

Section 8 Housing Choice Voucher Program Funds 32000-32120	CDBG County (HUD) Funds 32213-32215	HUD Texas CDBG Funds 32610-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200	USDOJ- CSCD VSP Fund-33251	Drug Court Program Fund-33300
\$ 4,536,685	\$ 3,091,433	\$ 4,782,436	\$ 115,546	\$ 10,991	\$ 110,875
6,195					12,894
19,782				2,963	16,975
<u>4,562,662</u>	<u>3,091,433</u>	<u>4,782,436</u>	<u>115,546</u>	<u>13,954</u>	<u>140,744</u>
			135,845		187,790
		356			
				13,954	
4,378,794		33,921			
	3,091,433	4,736,970			
<u>4,378,794</u>	<u>3,091,433</u>	<u>4,771,247</u>	<u>135,845</u>	<u>13,954</u>	<u>187,790</u>
<u>183,868</u>	<u>-0-</u>	<u>11,189</u>	<u>(20,299)</u>	<u>-0-</u>	<u>(47,046)</u>
			20,299		6,502
		(11,189)			
<u>-0-</u>	<u>-0-</u>	<u>(11,189)</u>	<u>20,299</u>	<u>-0-</u>	<u>6,502</u>
183,868	-0-	-0-	-0-	-0-	(40,544)
<u>1,031,007</u>					<u>48,039</u>
<u>\$ 1,214,875</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 7,495</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	DWI Court Program Fund-33310	Veterans Court Program Fund-33320	Special USDOJ Domestic Violence Court Fund-33330
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	84,088	40,084	177,511
Charges for services	12,895		
Fines and forfeitures	20,163	6,763	
Special assessments			
Investment income	61		
Miscellaneous			46,227
Total revenues	<u>117,207</u>	<u>46,847</u>	<u>223,738</u>
Expenditures:			
Current:			
General administration			
Judicial and legal	123,510	46,847	239,024
Financial administration			
Elections			
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>123,510</u>	<u>46,847</u>	<u>239,024</u>
Excess (deficiency) of revenue over expenditures	<u>(6,303)</u>	<u>-0-</u>	<u>(15,286)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in	6,501		15,286
Transfers out			
Total other financing sources (uses)	<u>6,501</u>	<u>-0-</u>	<u>15,286</u>
Net change in fund balance	198	-0-	-0-
Fund balance - beginning	<u>26,161</u>		
Fund balance - ending	<u>\$ 26,359</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Revenue Funds

USDOJ COVID-19 Mitigation Fund-33420	USDOJ DEA Narcotics OT Expenses Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510	USDOJ State Criminal Alien Assistance Fund-33900	TPW HRCP Bottomland Project Fund-34105	FEMA Flood Disaster 2016 Fund-34610
\$ 2,427	\$ 11,719	\$ 15,489	\$	\$ 253,843	\$
<u>2,427</u>	<u>11,719</u>	<u>15,489</u>	<u>-0-</u>	<u>253,843</u>	<u>-0-</u>
2,427	11,719	15,489			
					5
					20,611
				425,527	
<u>2,427</u>	<u>11,719</u>	<u>15,489</u>	<u>-0-</u>	<u>425,527</u>	<u>20,616</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(171,684)</u>	<u>(20,616)</u>
				171,684	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>171,684</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(20,616)</u>
					54,594
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 33,978</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Special		
	FEMA Harvey2017 Fund-34615	FEMA Hazard Mitigation Grant Program Fund-34616	FEMA Flood Disaster 2019 Fund-34619
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	371,492	103,581	
Charges for services			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous		13,600	
Total revenues	<u>371,492</u>	<u>117,181</u>	<u>-0-</u>
Expenditures:			
Current:			
General administration			
Judicial and legal		2,717	
Financial administration		13,308	
Elections			
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation	84,058		
Conservation			
Environmental protection		89,318	
Community development			
Capital outlay	152,927		
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>236,985</u>	<u>105,343</u>	<u>-0-</u>
Excess (deficiency) of revenue over expenditures	<u>134,507</u>	<u>11,838</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in	315,539		78,385
Transfers out	(12,352)	(11,838)	
Total other financing sources (uses)	<u>303,187</u>	<u>(11,838)</u>	<u>78,385</u>
Net change in fund balance	437,694	-0-	78,385
Fund balance - beginning	<u>384,544</u>	<u>(150,050)</u>	<u>(78,385)</u>
Fund balance - ending	<u>\$ 822,238</u>	<u>\$(150,050)</u>	<u>\$ -0-</u>

Revenue Funds					
CARES Corona Virus Relief Fund-34620	FEMA Laura Disaster 2020 Fund-34621	FEMA Beta Disaster 2020 Fund-34622	FCC E-Rate Library Program Fund-34710	TJJD State Aid Fund-35000	TJJD JJAEP Boot Camp Fund-35650
\$ 4,128,063	\$	\$	\$ 202,403	\$ 1,411,696	\$ 173,240
<u>4,128,063</u>	<u>-0-</u>	<u>-0-</u>	<u>202,403</u>	<u>1,411,696</u>	<u>173,240</u>
345,189	38,980	7,691			
185,091	229				
421,701	1,503		202,403		
61,848					
1,104,611	6,313				
948,409	734			1,550,074	903,466
92,253	15,637	40,296			
868,668	4,807				
98,368	25,142	20,939			
1,925					
<u>4,128,063</u>	<u>93,345</u>	<u>68,926</u>	<u>202,403</u>	<u>1,550,074</u>	<u>903,466</u>
<u>-0-</u>	<u>(93,345)</u>	<u>(68,926)</u>	<u>-0-</u>	<u>(138,378)</u>	<u>(730,226)</u>
	93,345			138,378	730,226
<u>-0-</u>	<u>93,345</u>	<u>-0-</u>	<u>-0-</u>	<u>138,378</u>	<u>730,226</u>
-0-	-0-	(68,926)	-0-	-0-	-0-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (68,926)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	TJJD-RDA Regional Diversion Alternative Fund-35950	TCEQ Local Initiatives Program Fund-36400	Special Veterans Treatment Center Fund-36410
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	145,658	41,229	245,093
Charges for services			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous			
Total revenues	<u>145,658</u>	<u>41,229</u>	<u>245,093</u>
Expenditures:			
Current:			
General administration		41,229	
Judicial and legal			245,827
Financial administration			
Elections			
Public facilities			
Public safety			
Corrections	145,658		
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>145,658</u>	<u>41,229</u>	<u>245,827</u>
Excess (deficiency) of revenue over expenditures	<u>-0-</u>	<u>-0-</u>	<u>(734)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in			734
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>734</u>
Net change in fund balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance - beginning			
Fund balance - ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Revenue Funds

HRCP - Columbia Bottomlands Educational Access Fund-36601	GLO Beach User Fees Fund-36605	OAG Victim Assistance Grant Fund-37000	OAG Texas VINE Contract Fund-37100	CPS Title IV-B Fund-37200	HHS Immunization Fund-37400
\$ 80,258	\$ 45,252 6,640	\$ 42,213	\$ 27,656	\$ 400	\$ 169,292
<u>80,258</u>	<u>51,892</u>	<u>42,213</u>	<u>27,656</u>	<u>400</u>	<u>169,292</u>
		71,063	27,656		
	407,759			400	169,292
82,214					
<u>82,214</u>	<u>407,759</u>	<u>71,063</u>	<u>27,656</u>	<u>400</u>	<u>169,292</u>
(1,956)	(355,867)	(28,850)	-0-	-0-	-0-
1,956		28,850			
<u>1,956</u>	<u>-0-</u>	<u>28,850</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-0-	(355,867)	-0-	-0-	-0-	-0-
<u>-0-</u>	<u>\$(355,867)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Special Economic Development Tax Abatement Fund-38010
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	6,400		
Charges for services		102,761	2,500
Fines and forfeitures			
Special assessments			
Investment income			591
Miscellaneous			442,065
Total revenues	<u>6,400</u>	<u>102,761</u>	<u>445,156</u>
Expenditures:			
Current:			
General administration		560,384	446,153
Judicial and legal			
Financial administration			
Elections			
Public facilities			
Public safety			
Corrections	6,400		
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay		94,200	
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>6,400</u>	<u>654,584</u>	<u>446,153</u>
Excess (deficiency) of revenue over expenditures	<u>-0-</u>	<u>(551,823)</u>	<u>(997)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in		550,000	
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>550,000</u>	<u>-0-</u>
Net change in fund balance	-0-	(1,823)	(997)
Fund balance - beginning	<u>-0-</u>	<u>(63,298)</u>	<u>2,003</u>
Fund balance - ending	<u>\$ -0-</u>	<u>\$(65,121)</u>	<u>\$ 1,006</u>

Revenue Funds

BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Records Archive County Clerk Criminal Fund-38130	Civil, Criminal & Probate Records Management Fund-38200
\$	\$	\$	\$	\$	\$
	14,354	777,089	750,660	21,246	20,083
	241	15,710	6,262		4,215
<u>-0-</u>	<u>14,595</u>	<u>792,799</u>	<u>756,922</u>	<u>21,246</u>	<u>24,298</u>
	988	591,569	634,922		12,033
		262,754			
<u>-0-</u>	<u>988</u>	<u>854,323</u>	<u>634,922</u>	<u>-0-</u>	<u>12,033</u>
<u>-0-</u>	<u>13,607</u>	<u>(61,524)</u>	<u>122,000</u>	<u>21,246</u>	<u>12,265</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>13,607</u>	<u>(61,524)</u>	<u>122,000</u>	<u>21,246</u>	<u>12,265</u>
<u>2,514</u>	<u>42,725</u>	<u>2,558,838</u>	<u>1,109,140</u>	<u>-0-</u>	<u>541,582</u>
<u>\$ 2,514</u>	<u>\$ 56,332</u>	<u>\$ 2,497,314</u>	<u>\$ 1,231,140</u>	<u>\$ 21,246</u>	<u>\$ 553,847</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Special Records Preservation County/District Clerk Fund-38230
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			
Charges for services	50	9,352	30,579
Fines and forfeitures			
Special assessments			
Investment income	15	542	670
Miscellaneous			
Total revenues	65	9,894	31,249
Expenditures:			
Current:			
General administration		443	
Judicial and legal		4,357	141,860
Financial administration		4,507	
Elections			
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	-0-	9,307	141,860
Excess (deficiency) of revenue over expenditures	65	587	(110,611)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in			
Transfers out			
Total other financing sources (uses)	-0-	-0-	-0-
Net change in fund balance	65	587	(110,611)
Fund balance - beginning	2,677	99,882	164,534
Fund balance - ending	\$ 2,742	\$ 100,469	\$ 53,923

Revenue Funds

County/ District Specialty Court Fund-38240	Child Abuse Prevention Fund-38300	Family Protection Fund-38310	Records Management District Clerk Fund-38320	Records Archive District Clerk Fund-38330	Records Preservation District Clerk Fund-38340
\$	\$	\$	\$	\$	\$
17,230	933	21,361	40,953	44,728	33,040
	104	246	330	450	
<u>17,230</u>	<u>1,037</u>	<u>21,607</u>	<u>41,283</u>	<u>45,178</u>	<u>33,040</u>
		32,000	100,770	55,582	19,872
<u>-0-</u>	<u>-0-</u>	<u>32,000</u>	<u>100,770</u>	<u>55,582</u>	<u>19,872</u>
<u>17,230</u>	<u>1,037</u>	<u>(10,393)</u>	<u>(59,487)</u>	<u>(10,404)</u>	<u>13,168</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>17,230</u>	<u>1,037</u>	<u>(10,393)</u>	<u>(59,487)</u>	<u>(10,404)</u>	<u>13,168</u>
<u>-0-</u>	<u>18,565</u>	<u>20,686</u>	<u>89,214</u>	<u>101,264</u>	<u>-0-</u>
<u>\$ 17,230</u>	<u>\$ 19,602</u>	<u>\$ 10,293</u>	<u>\$ 29,727</u>	<u>\$ 90,860</u>	<u>\$ 13,168</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Records Technology District Clerk Fund-38350	Justice Court Building Security Fund-38400	Special Justice Court Technology Fund-38410
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			
Charges for services	15,103	53,775	74,848
Fines and forfeitures			
Special assessments			
Investment income			2,442
Miscellaneous			
Total revenues	15,103	53,775	77,290
Expenditures:			
Current:			
General administration			
Judicial and legal		471	20,159
Financial administration			
Elections			
Public facilities			
Public safety		308,927	
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	-0-	309,398	20,159
Excess (deficiency) of revenue over expenditures	15,103	(255,623)	57,131
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligations bonds			
Payments to escrow agent			
Transfers in		275,000	
Transfers out			
Total other financing sources (uses)	-0-	275,000	-0-
Net change in fund balance	15,103	19,377	57,131
Fund balance - beginning		(4,798)	424,179
Fund balance - ending	\$ 15,103	\$ 14,579	\$ 481,310

Revenue Funds

Courthouse Security Fund-38500	Law Enforcement Officers Standards & Education Fund-38600	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Voter Registration Fund-38810
\$	\$	\$	\$	\$	\$
151,142	27,438	8,878	20,568		45,381
				41,698	
1,777	723		20	208	
192				53,611	
<u>153,111</u>	<u>28,161</u>	<u>8,878</u>	<u>20,588</u>	<u>95,517</u>	<u>45,381</u>
	949	8,060	22,246	61,802	45,381
	4,480				
				29,995	
<u>-0-</u>	<u>5,429</u>	<u>8,060</u>	<u>22,246</u>	<u>91,797</u>	<u>45,361</u>
<u>153,111</u>	<u>22,732</u>	<u>818</u>	<u>(1,658)</u>	<u>3,720</u>	<u>-0-</u>
				12,455	
			544	(442)	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>544</u>	<u>12,013</u>	<u>-0-</u>
153,111	22,732	818	(1,114)	15,733	-0-
<u>252,203</u>	<u>126,155</u>	<u>8,557</u>	<u>1,114</u>	<u>40,185</u>	<u>-0-</u>
<u>\$ 405,314</u>	<u>\$ 148,887</u>	<u>\$ 9,375</u>	<u>\$ -0-</u>	<u>\$ 55,918</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Special		
	Special Inventory Dealer Escrow-Tax Fund-38820	Scofflaw Fees TCC Section 502.01 Fund-38830	Elections Services Contract Fund-38910
Revenues:			
Property taxes	\$ 9,330	\$	\$
Intergovernmental			
Charges for services			112,993
Fines and forfeitures		290	
Special assessments			
Investment income	8,972	8	903
Miscellaneous			
Total revenues	<u>18,302</u>	<u>298</u>	<u>113,896</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration	8,348		
Elections			134,855
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>8,348</u>	<u>-0-</u>	<u>134,855</u>
Excess (deficiency) of revenue over expenditures	<u>9,954</u>	<u>298</u>	<u>(20,959)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	9,954	298	(20,959)
Fund balance - beginning	<u>80,798</u>	<u>1,325</u>	<u>142,792</u>
Fund balance - ending	<u>\$ 90,752</u>	<u>\$ 1,623</u>	<u>\$ 121,833</u>

Revenue Funds

Elections Equipment Rental Fund-38920	Elections CARES Fund-38930	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120
\$	\$	\$	\$	\$	\$
39,303	92,796				1,149,204
		2,036		62,869	
1,835	359		2,266	3,003	2,155
			2,977	126,613	112
<u>41,138</u>	<u>93,155</u>	<u>2,036</u>	<u>5,243</u>	<u>192,485</u>	<u>1,151,471</u>
53,152	79,538				
			25,000	253,432	1,048,973
	31,775		47,806		181,149
<u>53,152</u>	<u>111,313</u>	<u>-0-</u>	<u>72,806</u>	<u>253,432</u>	<u>1,230,122</u>
(<u>12,014</u>)	(<u>18,158</u>)	<u>2,036</u>	(<u>67,563</u>)	(<u>60,947</u>)	(<u>78,651</u>)
				5,452	
	18,517		165,059		
	(<u>359</u>)			(<u>165,059</u>)	
<u>-0-</u>	<u>18,158</u>	<u>-0-</u>	<u>165,059</u>	(<u>159,607</u>)	<u>-0-</u>
(<u>12,014</u>)	<u>-0-</u>	<u>2,036</u>	<u>97,496</u>	(<u>220,554</u>)	(<u>78,651</u>)
<u>365,590</u>			<u>317,037</u>	<u>364,486</u>	<u>519,347</u>
<u>\$ 353,576</u>	<u>\$ -0-</u>	<u>\$ 2,036</u>	<u>\$ 414,533</u>	<u>\$ 143,932</u>	<u>\$ 440,696</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Special Bond & Occupational License Supervision Fund-39210
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	64,820		
Charges for services		666	15,920
Fines and forfeitures			
Special assessments			
Investment income	851		
Miscellaneous			
Total revenues	<u>65,671</u>	<u>666</u>	<u>15,920</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public facilities			
Public safety	13,992		
Corrections			69,095
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>13,992</u>	<u>-0-</u>	<u>69,095</u>
Excess (deficiency) of revenue over expenditures	<u>51,679</u>	<u>666</u>	<u>(53,175)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in			40,000
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>40,000</u>
Net change in fund balance	51,679	666	(13,175)
Fund balance - beginning	<u>130,895</u>	<u>8,876</u>	<u>24,546</u>
Fund balance - ending	<u>\$ 182,574</u>	<u>\$ 9,542</u>	<u>\$ 11,371</u>

Revenue Funds

Reliant Energy CARE/RELIEF Program Fund-39300	United Way Emergency Assistance Fund-39310	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	SEP Parks TCEQ Fund-39600	TPW Foundation Birding Fund-39615
\$ 20,775	\$	\$	\$	\$	\$ 5,000
	6	1,347			
		172,166			
<u>20,775</u>	<u>6</u>	<u>173,513</u>	<u>-0-</u>	<u>-0-</u>	<u>5,000</u>
20,702	1,758	171,027			3,834
<u>20,702</u>	<u>1,758</u>	<u>171,027</u>	<u>-0-</u>	<u>-0-</u>	<u>3,834</u>
<u>73</u>	<u>(1,752)</u>	<u>2,486</u>	<u>-0-</u>	<u>-0-</u>	<u>1,166</u>
				(11,844)	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(11,844)</u>	<u>-0-</u>
<u>73</u>	<u>(1,752)</u>	<u>2,486</u>	<u>-0-</u>	<u>(11,844)</u>	<u>1,166</u>
<u>12,717</u>	<u>1,758</u>	<u>283,792</u>	<u>(15,927)</u>	<u>11,844</u>	<u>-0-</u>
<u>\$ 12,790</u>	<u>\$ 6</u>	<u>\$ 286,278</u>	<u>\$ (15,927)</u>	<u>\$ -0-</u>	<u>\$ 1,166</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Special Riverside Estate Special Assessment Fund-39764
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental		18,772	
Charges for services			
Fines and forfeitures			
Special assessments			19,272
Investment income	220	10,207	
Miscellaneous			
Total revenues	<u>220</u>	<u>28,979</u>	<u>19,272</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation	1,900		
Conservation			
Environmental protection			
Community development			
Capital outlay		28,979	259,771
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>1,900</u>	<u>28,979</u>	<u>259,771</u>
Excess (deficiency) of revenue over expenditures	<u>(1,680)</u>	<u>-0-</u>	<u>(240,499)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	<u>(1,680)</u>	<u>-0-</u>	<u>(240,499)</u>
Fund balance - beginning	<u>42,121</u>	<u>1,405,167</u>	<u>43,255</u>
Fund balance - ending	<u>\$ 40,441</u>	<u>\$ 1,405,167</u>	<u>\$(197,244)</u>

Revenue Funds

Briar Meadows Amy Lane Ross Road Special Assessment Fund-39765	Twin Lakes Special Assessment Fund-39766	Greenhouse Road Special Assessment Fund-39767	Old Coffee Plantation Special Assessment Fund-39768	Law Library Fund-39800	Mosquito Control District Fund-39900
\$	\$	\$	\$	\$	\$ 2,378,738
				197,690	
40,489	7,020			3,694	9,769
				8,004	1,873
<u>40,489</u>	<u>7,020</u>	<u>-0-</u>	<u>-0-</u>	<u>209,388</u>	<u>2,390,380</u>
				298,604	
	58,379	9,873	29,786		1,816,181
216,667					50,824
<u>216,667</u>	<u>58,379</u>	<u>9,873</u>	<u>29,786</u>	<u>298,604</u>	<u>1,867,005</u>
(<u>176,178</u>)	(<u>51,359</u>)	(<u>9,873</u>)	(<u>29,786</u>)	(<u>89,216</u>)	<u>523,375</u>
					2,914
				65,000	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>65,000</u>	<u>2,914</u>
(<u>176,178</u>)	(<u>51,359</u>)	(<u>9,873</u>)	(<u>29,786</u>)	(<u>24,216</u>)	<u>526,289</u>
(<u>18,700</u>)	(<u>55,660</u>)	<u>-0-</u>	<u>-0-</u>	<u>311,075</u>	<u>834,280</u>
<u>\$(194,878)</u>	<u>\$(107,019)</u>	<u>\$(9,873)</u>	<u>\$(29,786)</u>	<u>\$286,859</u>	<u>\$1,360,569</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	Total Special Revenue Funds	2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	Debt
Revenues:				
Property taxes	\$ 2,388,068	\$ 893,214	\$ 2,360,670	
Intergovernmental	22,943,812			
Charges for services	3,738,870			
Fines and forfeitures	150,794			
Special assessments	66,781			
Investment income	86,397	7,968	2,544	
Miscellaneous	890,185			
Total revenues	30,264,907	901,182	2,363,214	
Expenditures:				
Current:				
General administration	2,858,357			
Judicial and legal	2,433,189			
Financial administration	662,534			
Elections	312,926			
Public facilities	64,275			
Public safety	1,750,786			
Corrections	4,686,763			
Public transportation	280,145			
Health and welfare	9,292,939			
Culture and recreation	813,027			
Conservation	1,925			
Environmental protection	89,318			
Community development	7,828,403			
Capital outlay	1,928,350			
Debt Service:				
Principal	-0-	605,000	1,285,000	
Interest and fiscal charges	-0-	235,975	987,775	
Total expenditures	33,002,937	840,975	2,272,775	
Excess (deficiency) of revenue over expenditures	(2,738,030)	60,207	90,439	
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	21,335			
Issuance of general obligation bonds	-0-			
Premium on general obligation bonds	-0-			
Payments to escrow agent	-0-			
Transfers in	3,166,107			
Transfers out	(213,083)			
Total other financing sources (uses)	2,974,359	-0-	-0-	
Net change in fund balance	236,329	60,207	90,439	
Fund balance - beginning	11,685,876	1,018,752	92,855	
Fund balance - ending	\$ 11,922,205	\$ 1,078,959	\$ 183,294	

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2020

	DOI Parks CIAP Grant Fund-34860	TXDOT SH 288 Truck Weigh Station Fund-34880	Capital TXDOT CR-58 CSJ 304 Fund-34881
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			126,918
Charges for services			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous			
Total revenues	<u>-0-</u>	<u>-0-</u>	<u>126,918</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public facilities			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay		300,105	275,673
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>-0-</u>	<u>300,105</u>	<u>275,673</u>
Excess (deficiency) of revenue over expenditures	<u>-0-</u>	<u>(300,105)</u>	<u>(148,755)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Issuance of general obligation bonds			
Premium on general obligation bonds			
Payments to escrow agent			
Transfers in		451,688	148,755
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>451,688</u>	<u>148,755</u>
Net change in fund balance	-0-	151,583	-0-
Fund balance - beginning	<u>-0-</u>	<u>(151,583)</u>	<u>-0-</u>
Fund balance - ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Projects Funds

TXDOT CR-59 CSJ 305 Fund-34882	USDA NRCS Oyster Creek Ditch 10 Fund-34890	2012 Certificate of Obligation C & M Fund-52000	2018 Certificate of Obligation C & M Fund-52100	Mobility Plan C & M Fund-55000	Ring of Honor C & M Fund-57200
\$ 530,888	\$ 1,300			\$ 380,041	\$
		797	58,431	3,332	288
					1,947
<u>530,888</u>	<u>1,300</u>	<u>797</u>	<u>58,431</u>	<u>383,373</u>	<u>2,235</u>
			65,599		
			1,297		
663,610	1,300	184,165	3,568,615	475,244	
<u>663,610</u>	<u>1,300</u>	<u>184,165</u>	<u>3,635,511</u>	<u>475,244</u>	<u>-0-</u>
(<u>132,722</u>)	<u>-0-</u>	(<u>183,368</u>)	(<u>3,577,080</u>)	(<u>91,871</u>)	<u>2,235</u>
132,722					
<u>132,722</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-0-	-0-	(183,368)	(3,577,080)	(91,871)	2,235
-0-	-0-	183,368	7,540,586	1,313,432	51,826
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,963,506</u>	<u>\$ 1,221,561</u>	<u>\$ 54,061</u>

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2020

Exhibit 16
Page 14 of 14

	Total Capital Projects Funds	Total Non-Major Governmental Funds
Revenues:		
Property taxes	\$ -0-	\$ 13,064,950
Intergovernmental	1,093,298	24,127,831
Charges for services	-0-	3,738,870
Fines and forfeitures	-0-	150,794
Special assessments	-0-	66,781
Investment income	62,848	182,976
Miscellaneous	1,947	892,132
Total revenues	<u>1,158,093</u>	<u>42,224,334</u>
Expenditures:		
Current:		
General administration	65,599	2,923,956
Judicial and legal	-0-	2,433,189
Financial administration	1,297	663,831
Elections	-0-	312,926
Public facilities	-0-	64,275
Public safety	-0-	1,750,786
Corrections	-0-	4,686,763
Public transportation	-0-	280,145
Health and welfare	-0-	9,292,939
Culture and recreation	-0-	813,027
Conservation	-0-	1,925
Environmental protection	-0-	89,318
Community development	-0-	7,282,403
Capital outlay	5,597,711	7,526,061
Debt Service:		
Principal	-0-	6,708,944
Interest and fiscal charges	-0-	3,178,453
Total expenditures	<u>5,664,607</u>	<u>48,554,941</u>
Excess (deficiency) of revenue over expenditures	<u>(4,506,514)</u>	<u>(6,330,607)</u>
Other Financing Sources (Uses):		
Proceeds from sale of capital assets	-0-	21,335
Issuance of general obligation bonds	-0-	9,840,000
Premium on general obligation bonds	-0-	1,884,729
Payments to escrow agent	-0-	(11,682,740)
Transfers in	808,013	4,060,475
Transfers out	-0-	(299,438)
Total other financing sources (uses)	<u>808,013</u>	<u>3,824,361</u>
Net change in fund balance	<u>(3,698,501)</u>	<u>(2,506,246)</u>
Fund balance - beginning	<u>8,581,337</u>	<u>33,603,899</u>
Fund balance - ending	<u>\$ 4,882,836</u>	<u>\$ 31,097,653</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND
For the Year Ended September 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	\$ 834,257	\$ 834,257	\$ 712,310	\$ 121,947
Operating expenditures	63,650	68,157	18,096	50,061
Total County Judge	897,907	902,414	730,406	172,008
South Service Center:				
Salaries and wages, and employee benefits	466,093	466,093	398,340	67,753
Operating expenditures	16,375	16,375	4,283	12,092
Total South Service Center	482,468	482,468	402,623	79,845
Central Service Center:				
Salaries and wages, and employee benefits	445,351	445,351	422,774	22,577
Operating expenditures	13,300	13,300	2,936	10,364
Total Central Service Center	458,651	458,651	425,710	32,941
North Service Center:				
Salaries and wages, and employee benefits	452,368	452,368	450,864	1,504
Operating expenditures	20,500	20,514	4,892	15,622
Total North Service Center	472,868	472,882	455,756	17,126
West Service Center:				
Salaries and wages, and employee benefits	454,558	459,558	457,649	1,909
Operating expenditures	22,650	22,650	6,789	15,861
Total West Service Center	477,208	482,208	464,438	17,770
County Clerk:				
Salaries and wages, and employee benefits	3,317,383	3,317,383	3,164,997	152,386
Operating expenditures	59,560	61,339	43,357	17,982
Total County Clerk	3,376,943	3,378,722	3,208,354	170,368
Veteran's Service:				
Salaries and wages, and employee benefits	223,358	226,358	224,874	1,484
Operating expenditures	8,431	8,431	2,807	5,624
Total Veteran's Service	231,789	234,789	227,681	7,108

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration - Continued:				
Emergency Management:				
Salaries and wages, and employee benefits	\$ 374,759	\$ 374,759	\$ 231,733	\$ 143,026
Operating expenditures	77,104	141,345	122,751	18,594
Capital outlay	<u>28,000</u>	<u>28,291</u>	<u>27,891</u>	<u>400</u>
Total Emergency Management	<u>479,863</u>	<u>544,395</u>	<u>382,375</u>	<u>162,020</u>
Non-departmental:				
Operating expenditures	15,635,608	4,560,409	3,908,449	651,960
Capital outlay	<u>4,100,000</u>	<u>17,333,047</u>	<u>2,732,064</u>	<u>14,600,983</u>
Total Non-departmental	<u>19,735,608</u>	<u>21,893,456</u>	<u>6,640,513</u>	<u>15,252,943</u>
Total General Administration	<u>26,613,305</u>	<u>28,849,985</u>	<u>12,937,856</u>	<u>15,912,129</u>
Judicial and Legal:				
County Court at Law 1:				
Salaries and wages, and employee benefits	495,471	495,471	384,770	110,701
Operating expenditures	<u>219,200</u>	<u>219,200</u>	<u>86,808</u>	<u>132,392</u>
Total County Court at Law 1	<u>714,671</u>	<u>714,671</u>	<u>471,578</u>	<u>243,093</u>
County Court at Law 2:				
Salaries and wages, and employee benefits	495,544	496,544	496,514	30
Operating expenditures	<u>206,000</u>	<u>209,069</u>	<u>148,487</u>	<u>60,582</u>
Total County Court at Law 2	<u>701,544</u>	<u>705,613</u>	<u>645,001</u>	<u>60,612</u>
County Court at Law 3:				
Salaries and wages, and employee benefits	461,473	464,973	464,961	12
Operating expenditures	<u>220,059</u>	<u>220,059</u>	<u>193,578</u>	<u>26,481</u>
Total County Court at Law 3	<u>681,532</u>	<u>685,032</u>	<u>658,539</u>	<u>26,493</u>
County Court at Law 4:				
Salaries and wages, and employee benefits	495,984	499,484	494,124	5,360
Operating expenditures	<u>219,700</u>	<u>219,700</u>	<u>145,506</u>	<u>74,194</u>
Total County Court at Law 4	<u>715,684</u>	<u>719,184</u>	<u>639,630</u>	<u>79,554</u>
Probate Court Investigations:				
Salaries and wages, and employee benefits	169,732	171,732	170,810	922
Operating expenditures	<u>6,727</u>	<u>6,727</u>	<u>2,929</u>	<u>3,798</u>
Total Probate Court Investigations	<u>176,459</u>	<u>178,459</u>	<u>173,739</u>	<u>4,720</u>
District Courts:				
Salaries and wages, and employee benefits	1,858,505	1,879,005	1,870,586	8,419
Operating expenditures	<u>1,969,105</u>	<u>1,978,465</u>	<u>1,668,012</u>	<u>310,453</u>
Total District Courts	<u>3,827,610</u>	<u>3,857,470</u>	<u>3,538,598</u>	<u>318,872</u>

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
District Clerk:				
Salaries and wages, and employee benefits	\$ 2,885,372	\$ 2,885,372	\$ 2,830,109	\$ 55,263
Operating expenditures	80,347	85,292	50,926	34,366
Total District Clerk	2,965,719	2,970,664	2,881,035	89,629
Justice of the Peace Pct. 1, Pl. 1:				
Salaries and wages, and employee benefits	564,388	566,388	563,469	2,919
Operating expenditures	18,833	18,905	8,338	10,567
Total Justice of the Peace Pct. 1, Pl. 1	583,221	585,293	571,807	13,486
Justice of the Peace Pct. 1, Pl. 2:				
Salaries and wages, and employee benefits	491,823	491,823	491,526	297
Operating expenditures	14,950	14,973	6,970	8,003
Total Justice of the Peace Pct. 1, Pl. 2	506,773	506,796	498,496	8,300
Justice of the Peace Pct. 2, Pl. 1:				
Salaries and wages, and employee benefits	525,312	525,312	516,071	9,241
Operating expenditures	13,200	15,140	10,207	4,933
Total Justice of the Peace Pct. 2, Pl. 1	538,512	540,452	526,278	14,174
Justice of the Peace Pct. 2, Pl. 2:				
Salaries and wages, and employee benefits	530,251	548,251	544,679	3,572
Operating expenditures	22,350	22,350	9,706	12,644
Total Justice of the Peace Pct. 2, Pl. 2	552,601	570,601	554,385	16,216
Justice of the Peace Pct. 3, Pl. 1:				
Salaries and wages, and employee benefits	480,098	483,098	483,309	(211)
Operating expenditures	54,375	55,220	41,173	14,047
Total Justice of the Peace Pct. 3, Pl. 1	534,473	538,318	524,482	13,836
Justice of the Peace Pct. 3, Pl. 2:				
Salaries and wages, and employee benefits	404,777	404,777	385,636	19,141
Operating expenditures	14,750	14,750	9,729	5,021
Total Justice of the Peace Pct. 3, Pl. 2	419,527	419,527	395,365	24,162
Justice of the Peace Pct. 4, Pl. 1:				
Salaries and wages, and employee benefits	481,012	481,012	462,202	18,810
Operating expenditures	15,900	15,917	9,882	6,035
Total Justice of the Peace Pct. 4, Pl. 1	496,912	496,929	472,084	24,845

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
Justice of the Peace Pct. 4, Pl. 2:				
Salaries and wages, and employee benefits	\$ 652,133	\$ 652,133	\$ 637,068	\$ 15,065
Operating expenditures	<u>22,350</u>	<u>22,350</u>	<u>10,177</u>	<u>12,173</u>
Total Justice of the Peace Pct. 4, Pl. 2	<u>674,483</u>	<u>674,483</u>	<u>647,245</u>	<u>27,238</u>
District Attorney:				
Salaries and wages, and employee benefits	7,778,086	7,808,086	7,783,692	24,394
Operating expenditures	<u>125,000</u>	<u>126,172</u>	<u>103,021</u>	<u>23,151</u>
Total District Attorney	<u>7,903,086</u>	<u>7,934,258</u>	<u>7,886,713</u>	<u>47,545</u>
Judicial Miscellaneous:				
Salaries and wages, and employee benefits	336,264	336,264	256,183	80,081
Operating expenditures	<u>2,210,000</u>	<u>2,210,000</u>	<u>2,242,853</u>	<u>(32,853)</u>
Total Judicial Miscellaneous	<u>2,546,264</u>	<u>2,546,264</u>	<u>2,499,036</u>	<u>47,228</u>
Indigent Defense:				
Salaries and wages, and employee benefits	216,338	218,838	216,600	2,238
Operating expenditures	<u>7,171</u>	<u>7,441</u>	<u>4,083</u>	<u>3,358</u>
Total Indigent Defense	<u>223,509</u>	<u>226,279</u>	<u>220,683</u>	<u>5,596</u>
Bail Bond Board:				
Salaries and wages, and employee benefits	128,580	134,080	132,718	1,362
Operating expenditures	<u>5,500</u>	<u>5,500</u>	<u>2,313</u>	<u>3,187</u>
Total Bail Bond Board	<u>134,080</u>	<u>139,580</u>	<u>135,031</u>	<u>4,549</u>
Total Judicial and Legal	<u>24,896,660</u>	<u>25,009,873</u>	<u>23,939,725</u>	<u>1,070,148</u>
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	1,988,720	1,988,720	1,976,476	12,244
Operating expenditures	<u>18,915</u>	<u>19,154</u>	<u>15,279</u>	<u>3,875</u>
Total County Auditor	<u>2,007,635</u>	<u>2,007,874</u>	<u>1,991,755</u>	<u>16,119</u>
Purchasing:				
Salaries and wages, and employee benefits	794,858	794,858	771,560	23,298
Operating expenditures	<u>38,610</u>	<u>39,729</u>	<u>26,707</u>	<u>13,022</u>
Total Purchasing	<u>833,468</u>	<u>834,587</u>	<u>798,267</u>	<u>36,320</u>
County Treasurer:				
Salaries and wages, and employee benefits	376,620	377,620	377,202	418
Operating expenditures	<u>165,735</u>	<u>165,735</u>	<u>143,469</u>	<u>22,266</u>
Total County Treasurer	<u>542,355</u>	<u>543,355</u>	<u>520,671</u>	<u>22,684</u>

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Financial Administration - Continued:				
Human Resources:				
Salaries and wages, and employee benefits	\$ 795,183	\$ 795,183	\$ 741,921	\$ 53,262
Operating expenditures	58,300	94,670	60,810	33,860
Total Human Resources	853,483	889,853	802,731	87,122
Tax Assessor-Collector:				
Salaries and wages, and employee benefits	3,630,535	3,630,535	3,548,871	81,664
Operating expenditures	495,995	496,111	433,638	62,473
Capital outlay	46,000	46,000	41,379	4,621
Total Tax Assessor-Collector	4,172,530	4,172,646	4,023,888	148,758
Information Systems:				
Salaries and wages, and employee benefits	3,155,841	3,155,841	3,098,600	57,241
Operating expenditures	5,704,760	6,486,737	5,298,970	1,187,767
Capital outlay	883,999	883,999	790,712	93,287
Total Information Systems	9,744,600	10,526,577	9,188,282	1,338,295
Appraisal District Assessment:				
Operating expenditures	810,000	810,000	786,477	23,523
Total Appraisal District Assessment	810,000	810,000	786,477	23,523
Total Financial Administration	18,964,071	19,784,892	18,112,071	1,672,821
Elections:				
Salaries and wages, and employee benefits	204,800	343,549	267,811	75,738
Operating expenditures	291,350	291,481	251,250	40,231
Total Elections	496,150	635,030	519,061	115,969
Public Facilities:				
Courthouses and Associated Buildings:				
Salaries and wages, and employee benefits	2,311,961	2,311,961	2,184,439	127,522
Operating expenditures	1,970,700	1,974,225	1,489,436	484,789
Capital outlay	1,357,697	1,528,722	828,766	699,956
Total Courthouses and Associated Buildings	5,640,358	5,814,908	4,502,641	1,312,267
Property Insurance:				
Operating expenditures	1,000,000	1,107,992	1,110,739	(2,747)
Total Property Insurance	1,000,000	1,107,992	1,110,739	(2,747)
Total Public Facilities	6,640,358	6,922,900	5,613,380	1,309,520

(Continued)

BRAZORIA COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
County Sheriff:				
Salaries and wages, and employee benefits	\$ 19,108,339	\$ 19,258,339	\$ 18,268,485	\$ 989,854
Operating expenditures	2,213,912	2,449,709	1,558,666	891,043
Capital outlay	970,362	1,671,541	986,377	685,164
Total County Sheriff	22,292,613	23,379,589	20,813,528	2,566,061
Texas Department of Public Safety:				
Salaries and wages, and employee benefits	210,285	212,785	211,080	1,705
Operating expenses	71	71		71
Total Texas Department of Public Safety:	210,356	212,856	211,080	1,776
Constable - Precinct 1:				
Salaries and wages, and employee benefits	882,623	967,623	954,017	13,606
Operating expenditures	97,200	112,915	96,315	16,600
Capital outlay	67,900	110,199	74,424	35,775
Total Constable - Precinct 1	1,047,723	1,190,737	1,124,756	65,981
Constable - Precinct 2:				
Salaries and wages, and employee benefits	805,225	805,225	811,544	(6,319)
Operating expenditures	124,030	146,702	129,887	16,815
Capital outlay	70,000	129,536	64,768	64,768
Total Constable - Precinct 2	999,255	1,081,463	1,006,199	75,264
Constable - Precinct 3:				
Salaries and wages, and employee benefits	771,335	819,335	798,598	20,737
Operating expenditures	91,736	211,472	131,522	79,950
Capital outlay	94,500	173,120	67,310	105,810
Total Constable - Precinct 3	957,571	1,203,927	997,430	206,497
Constable - Precinct 4:				
Salaries and wages, and employee benefits	987,705	1,057,705	1,061,342	(3,637)
Operating expenditures	140,405	147,077	113,844	33,233
Capital outlay	105,000	198,219	102,999	95,220
Total Constable - Precinct 4	1,233,110	1,403,001	1,278,185	124,816
Inmate Community Service Work Program:				
Salaries and wages, and employee benefits	146,922	146,922	121,221	25,701
Operating expenditures	58,411	58,411	39,302	19,109
Total Inmate Community Service Work Program	205,333	205,333	160,523	44,810

(Continued)

BRAZORIA COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety - Continued:				
Ambulance EMS:				
Operating expenditures	\$ 96,000	\$ 96,000	\$ 96,000	\$ -0-
Total Ambulance EMS	96,000	96,000	96,000	-0-
Fire Protection:				
Salaries and wages, and employee benefits	67,533	67,533	66,298	1,235
Operating expenditures	576,000	576,000	564,548	11,452
Total Fire Protection	643,533	643,533	630,846	12,687
Total Public Safety	27,685,494	29,416,439	26,318,547	3,097,892
Corrections:				
Detention Center:				
Salaries and wages, and employee benefits	13,040,791	13,040,791	12,637,704	403,087
Operating expenditures	5,515,572	5,517,808	5,025,061	492,747
Capital outlay	92,921	222,045	212,732	9,313
Total Detention Center	18,649,284	18,780,644	17,875,497	905,147
Juvenile Probation:				
Salaries and wages, and employee benefits	7,885,929	7,885,929	7,525,979	359,950
Operating expenditures	1,596,931	1,594,884	938,018	656,866
Capital outlay	50,000	51,980	48,162	3,818
Total Juvenile Probation	9,532,860	9,532,793	8,512,159	1,020,634
Adult Probation:				
Operating expenditures	140,644	168,144	135,192	32,952
Capital outlay	32,000	32,000	29,557	2,443
Total Adult Probation	172,644	200,144	164,749	35,395
Total Corrections	28,354,788	28,513,581	26,552,405	1,961,176
Health and Welfare:				
Health Department:				
Salaries and wages, and employee benefits	1,190,085	1,190,085	655,609	534,476
Operating expenditures	90,400	90,400	55,103	35,297
Total Health Department	1,280,485	1,280,485	710,712	569,773
Environmental Health:				
Salaries and wages, and employee benefits	1,433,117	1,436,117	1,422,371	13,746
Operating expenditures	81,765	81,821	26,509	55,312
Total Environmental Health	1,514,882	1,517,938	1,448,880	69,058

(Continued)

BRAZORIA COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Health and Welfare - Continued:				
Child Protective Services:				
Operating expenditures	\$ 164,870	\$ 165,915	\$ 121,614	\$ 44,301
Total Child Protective Services	164,870	165,915	121,614	44,301
Water Lab:				
Salaries and wages, and employee benefits	224,018	224,018	165,292	58,726
Operating expenditures	53,950	53,950	45,427	8,523
Total Water Lab	277,968	277,968	210,719	67,249
County Welfare:				
Salaries and wages, and employee benefits	168,827	168,827	74,962	93,865
Operating expenditures	13,400	13,400	2,709	10,691
Total County Welfare	182,227	182,227	77,671	104,556
Indigent Health Care:				
Salaries and wages, and employee benefits	141,440	141,440	107,065	34,375
Operating expenditures	2,433,848	2,434,306	1,311,898	1,122,408
Total Indigent Health Care	2,575,288	2,575,746	1,418,963	1,156,783
Total Health and Welfare	5,995,720	6,000,279	3,988,559	2,011,720
Public Assistance:				
Mental Health-Mental Retardation:				
Operating expenditures	331,000	331,000	331,000	-0-
Total Mental Health-Mental Retardation	331,000	331,000	331,000	-0-
Actions, Inc.:				
Operating expenditures	50,000	50,000	50,000	-0-
Total Actions, Inc.	50,000	50,000	50,000	-0-
Brazoria County Marine Protection:				
Operating expenditures	12,000	12,000	12,000	-0-
Total Brazoria County Marine Protection	12,000	12,000	12,000	-0-
Helpline:				
Operating expenditures	20,000	20,000	20,000	-0-
Total Helpline	20,000	20,000	20,000	-0-
Total Public Assistance	413,000	413,000	413,000	-0-

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND**
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Culture and Recreation:				
Library:				
Salaries and wages, and employee benefits	\$ 6,241,857	\$ 6,241,857	\$ 6,032,333	\$ 209,524
Operating expenditures	1,980,940	2,018,900	1,639,064	379,836
Capital outlay		66,453	37,113	29,340
Total Library	8,222,797	8,327,210	7,708,510	618,700
Parks and Recreation:				
Salaries and wages, and employee benefits	3,178,729	3,178,729	2,877,730	300,999
Operating expenditures	1,175,350	1,314,903	986,790	328,113
Capital outlay	1,191,000	1,635,721	848,862	786,859
Total Parks and Recreation	5,545,079	6,129,353	4,713,382	1,415,971
Fairgrounds:				
Salaries and wages, and employee benefits	97,028	98,528	96,594	1,934
Operating expenditures	155,000	155,000	114,868	40,132
Capital outlay	695,000	721,000	145,273	575,727
Total Fairgrounds	947,028	974,528	356,735	617,793
Museum Supplement:				
Salaries and wages, and employee benefits	650,277	650,277	568,376	81,901
Operating expenditures	18,350	18,667	9,102	9,565
Capital outlay		115,144	115,144	-0-
Total Museum Supplement	668,627	784,088	692,622	91,466
Total Culture and Recreation	15,383,531	16,215,179	13,471,249	2,743,930
Conservation:				
Agriculture Extension:				
Salaries and wages, and employee benefits	479,411	479,411	385,358	94,053
Operating expenditures	64,200	64,715	15,405	49,310
Total Agriculture Extension	543,611	544,126	400,763	143,363
Total Conservation	543,611	544,126	400,763	143,363
Environmental protection:				
Flood Plain Administrator:				
Salaries and wages, and employee benefits	225,756	242,256	210,774	31,482
Operating expenditures	14,362	14,815	5,080	9,735
Total Flood Plain Administrator	240,118	257,071	215,854	41,217
Total Environmental Protection	240,118	257,071	215,854	41,217
Total Current Expenditures	\$ 156,226,806	\$ 162,562,355	\$ 132,482,470	\$ 30,079,885



BRAZORIA COUNTY, TEXAS

Exhibit 18

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - ROAD & BRIDGE FUND**

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Transportation:				
Engineers Office:				
Salaries and wages, and employee benefits	\$ 15,233,954	\$ 15,209,466	\$ 13,095,635	\$ 2,113,831
Operating expenditures	6,362,001	12,865,487	10,826,991	2,038,496
Total public Transportation	21,595,955	28,074,953	23,922,626	4,152,327
Capital outlay	29,165,000	41,728,836	29,383,563	12,345,273
Total expenditures	\$ 50,760,955	\$ 69,803,789	\$ 53,306,189	\$ 16,497,600

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Emergency Management Fire Code Fund - 38000			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 110,000	\$ 110,000	\$ 102,761	\$(7,239)
Investment income				-0-
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>102,761</u>	<u>(7,239)</u>
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	539,781	539,781	483,589	56,192
Operating expenditures	135,384	135,711	76,795	58,916
Capital outlay	<u>242,000</u>	<u>263,040</u>	<u>94,200</u>	<u>168,840</u>
Total General Administration	<u>917,165</u>	<u>938,532</u>	<u>654,584</u>	<u>283,948</u>
Excess (deficiency) of revenues over expenditures	<u>(807,165)</u>	<u>(828,532)</u>	<u>(551,823)</u>	<u>276,709</u>
Other Financing Sources:				
Transfer in	<u>300,000</u>	<u>550,000</u>	<u>550,000</u>	<u>-0-</u>
Total other financing sources	<u>300,000</u>	<u>550,000</u>	<u>550,000</u>	<u>-0-</u>
Change in fund balance	<u>(507,165)</u>	<u>(278,532)</u>	<u>(1,823)</u>	<u>276,709</u>
Fund balance - beginning	<u>(63,298)</u>	<u>(63,298)</u>	<u>(63,298)</u>	<u>-0-</u>
Fund balance - ending	<u>\$(570,463)</u>	<u>\$(341,830)</u>	<u>\$(65,121)</u>	<u>\$ 276,709</u>

Vital Statistics Fee Fund - 38100			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 13,000	\$ 13,000	\$ 14,354	\$ 1,354
<u>250</u>	<u>250</u>	<u>241</u>	<u>(9)</u>
<u>13,250</u>	<u>13,250</u>	<u>14,595</u>	<u>1,345</u>
3,500	3,500	988	-0-
<u>3,500</u>	<u>3,500</u>	<u>988</u>	<u>2,512</u>
<u>9,750</u>	<u>9,750</u>	<u>13,607</u>	<u>-0-</u>
-0-			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
9,750	9,750	13,607	3,857
<u>42,725</u>	<u>42,725</u>	<u>42,725</u>	<u>-0-</u>
<u>\$ 52,475</u>	<u>\$ 52,475</u>	<u>\$ 56,332</u>	<u>\$ 3,857</u>

BRAZORIA COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Records Management County Clerk Fund - 38110			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 700,000	\$ 700,000	\$ 777,089	\$ 77,089
Investment income	<u>32,000</u>	<u>32,000</u>	<u>15,710</u>	<u>(16,290)</u>
Total revenues	<u>732,000</u>	<u>732,000</u>	<u>792,799</u>	<u>60,799</u>
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	92,093	92,093	30,329	61,764
Operating expenditures	846,000	1,325,970	561,240	764,730
Capital outlay	<u> </u>	<u>257,801</u>	<u>262,754</u>	<u>(4,953)</u>
Total General Administration	<u>938,093</u>	<u>1,675,864</u>	<u>854,323</u>	<u>821,541</u>
Change in fund balance	(206,093)	(943,864)	(61,524)	882,340
Fund balance - beginning	<u>2,558,838</u>	<u>2,558,838</u>	<u>2,558,838</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 2,352,745</u>	<u>\$ 1,614,974</u>	<u>\$ 2,497,314</u>	<u>\$ 882,340</u>

Records Archive County Clerk Fund - 38120			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 650,000	\$ 650,000	\$ 750,660	\$ 100,660
<u>7,000</u>	<u>7,000</u>	<u>6,262</u>	<u>(738)</u>
<u>657,000</u>	<u>657,000</u>	<u>756,922</u>	<u>99,922</u>
86,418	86,418	83,189	3,229
600,000	600,000	551,733	48,267
<u> </u>	<u> </u>	<u> </u>	<u>-0-</u>
686,418	686,418	634,922	51,496
(29,418)	(29,418)	122,000	151,418
<u>1,109,140</u>	<u>1,109,140</u>	<u>1,109,140</u>	<u>-0-</u>
<u>\$ 1,079,722</u>	<u>\$ 1,079,722</u>	<u>\$ 1,231,140</u>	<u>\$ 151,418</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Civil, Criminal & Probate Records Management Fund - 38200			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 60,000	\$ 60,000	\$ 20,083	\$(39,917)
Investment income	<u>6,000</u>	<u>6,000</u>	<u>4,215</u>	<u>(1,785)</u>
Total revenues	<u>66,000</u>	<u>66,000</u>	<u>24,298</u>	<u>(41,702)</u>
Expenditures:				
General Administration:				
Operating expenditures	<u>37,500</u>	<u>37,500</u>	<u>12,033</u>	<u>25,467</u>
Total General Administration	<u>37,500</u>	<u>37,500</u>	<u>12,033</u>	<u>25,467</u>
Judicial and Legal:				
Operating expenditures	<u> </u>	<u> </u>	<u> </u>	<u>-0-</u>
Total Judicial and Legal	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Financial Administration:				
Operating expenditures	<u>10,000</u>	<u>10,000</u>	<u> </u>	<u>10,000</u>
Total Financial Administration	<u>10,000</u>	<u>10,000</u>	<u>-0-</u>	<u>10,000</u>
Change in fund balance	18,500	18,500	12,265	(6,235)
Fund balance - beginning	<u>541,582</u>	<u>541,582</u>	<u>541,582</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 560,082</u>	<u>\$ 560,082</u>	<u>\$ 553,847</u>	<u>\$(6,235)</u>

County/District Court Technology Fund - 38220			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 14,000	\$ 14,000	\$ 9,352	\$ (4,648)
<u>1,000</u>	<u>1,000</u>	<u>542</u>	<u>(458)</u>
<u>15,000</u>	<u>15,000</u>	<u>9,894</u>	<u>(5,106)</u>
	<u>1,000</u>	<u>443</u>	<u>557</u>
<u>-0-</u>	<u>1,000</u>	<u>443</u>	<u>557</u>
<u>25,000</u>	<u>30,000</u>	<u>4,357</u>	<u>25,643</u>
<u>25,000</u>	<u>30,000</u>	<u>4,357</u>	<u>25,643</u>
	<u>10,000</u>	<u>4,507</u>	<u>5,443</u>
<u>-0-</u>	<u>10,000</u>	<u>4,507</u>	<u>5,493</u>
(10,000)	(26,000)	587	26,587
<u>99,882</u>	<u>99,882</u>	<u>99,882</u>	<u>-0-</u>
<u>\$ 89,882</u>	<u>\$ 73,882</u>	<u>\$ 100,469</u>	<u>\$ 26,587</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Records Preservation County/District Clerk Fund - 38230			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 40,000	\$ 40,000	\$ 30,579	\$(9,421)
Investment income	<u>2,500</u>	<u>2,500</u>	<u>670</u>	<u>(1,830)</u>
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>31,249</u>	<u>(11,251)</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	61,340	61,340	41,860	19,480
Operating expenditures	<u>100,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>
Total Judicial and Legal	<u>161,340</u>	<u>261,340</u>	<u>141,860</u>	<u>119,480</u>
Change in fund balance	(118,840)	(218,840)	(110,611)	108,229
Fund balance - beginning	<u>164,534</u>	<u>164,534</u>	<u>164,534</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 45,694</u>	<u>\$(54,306)</u>	<u>\$ 53,923</u>	<u>\$ 108,229</u>

Family Protection Fund - 38310			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 21,000	\$ 21,000	\$ 21,361	\$ 361
<u>250</u>	<u>250</u>	<u>246</u>	<u>(4)</u>
<u>21,250</u>	<u>21,250</u>	<u>21,607</u>	<u>357</u>
<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-0-</u>
<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-0-</u>
(10,750)	(10,750)	(10,393)	357
<u>20,686</u>	<u>20,686</u>	<u>20,686</u>	<u>-0-</u>
<u>\$ 9,936</u>	<u>\$ 9,936</u>	<u>\$ 10,293</u>	<u>\$ 357</u>

BRAZORIA COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS*

For the Year Ended September 30, 2020

	Records Management District Clerk Fund - 38320			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 40,000	\$ 40,000	\$ 40,953	\$ 1,726
Investment income	<u>500</u>	<u>500</u>	<u>330</u>	<u>(170)</u>
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>41,283</u>	<u>783</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	24,020	24,020	14,339	9,681
Operating expenditures	<u> </u>	<u>100,000</u>	<u>86,431</u>	<u>13,569</u>
Total Judicial and Legal	<u>24,020</u>	<u>124,020</u>	<u>100,770</u>	<u>23,250</u>
Change in fund balance	16,480	(83,520)	(59,487)	24,033
Fund balance - beginning	<u>89,214</u>	<u>89,214</u>	<u>89,214</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 105,694</u>	<u>\$ 5,694</u>	<u>\$ 29,727</u>	<u>\$ 24,033</u>

Records Archive District Clerk Fund - 38330			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 43,000	\$ 43,000	\$ 44,728	\$ 1,728
<u>500</u>	<u>500</u>	<u>450</u>	<u>(50)</u>
<u>43,500</u>	<u>43,500</u>	<u>45,178</u>	<u>1,678</u>
20,016	20,016	17,013	3,003
<u>20,016</u>	<u>100,000</u>	<u>38,569</u>	<u>61,431</u>
<u>20,016</u>	<u>120,016</u>	<u>55,582</u>	<u>64,434</u>
23,484	(76,516)	(10,404)	66,112
<u>101,264</u>	<u>101,264</u>	<u>101,264</u>	<u>-0-</u>
<u>\$ 124,748</u>	<u>\$ 24,748</u>	<u>\$ 90,860</u>	<u>\$ 66,112</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Records Preservation District Clerk Fund - 38340			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ _____	\$ 30,000	\$ 33,040	\$ 3,040
Total revenues	-0-	30,000	33,040	3,040
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits		30,000	19,872	10,128
Operating expenditures				-0-
Total Judicial and Legal	-0-	30,000	19,872	10,128
Change in fund balance	-0-	-0-	13,168	13,168
Fund balance - beginning				-0-
Fund balance - ending	\$ -0-	\$ -0-	\$ 13,168	\$ 13,168

Records Technology District Clerk Fund - 38350

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ _____	\$ 15,000	\$ 15,103	\$ 103
_____ -0-	_____ 15,000	_____ 15,103	_____ 103
_____	_____ 1,000	_____	_____ -0- 1,000
_____ -0-	_____ 1,000	_____ -0-	_____ 1,000
_____ -0-	_____ 14,000	_____ 15,103	_____ 1,103
_____	_____	_____	_____ -0-
<u>\$ -0-</u>	<u>\$ 14,000</u>	<u>\$ 15,103</u>	<u>\$ 1,103</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Justice Court Building Security Fund - 38400			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 25,000	\$ 25,000	\$ 53,775	\$ 28,775
Investment income	<u>750</u>	<u>750</u>		<u>(750)</u>
Total revenues	<u>25,750</u>	<u>25,750</u>	<u>53,775</u>	<u>28,025</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	<u>35,000</u>	<u>35,000</u>	<u>471</u>	<u>34,529</u>
Total Judicial and Legal	<u>35,000</u>	<u>35,000</u>	<u>471</u>	<u>34,529</u>
Financial Administration:				
Operating expenditures				<u>-0-</u>
Total Financial Administration	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Public Safety:				
Salaries and wages, and employee benefits	<u>245,259</u>	<u>312,759</u>	<u>308,927</u>	<u>3,832</u>
Total Public Safety	<u>245,259</u>	<u>312,759</u>	<u>308,927</u>	<u>3,832</u>
Excess (deficiency) of revenues over expenditures	<u>(254,509)</u>	<u>(322,009)</u>	<u>(255,623)</u>	<u>66,386</u>
Other Financing Sources:				
Transfers in		<u>275,000</u>	<u>275,000</u>	<u>-0-</u>
Total other financing sources	<u>-0-</u>	<u>275,000</u>	<u>275,000</u>	<u>-0-</u>
Change in fund balance	<u>(254,509)</u>	<u>(47,009)</u>	<u>19,377</u>	<u>66,386</u>
Fund balance - beginning	<u>(4,798)</u>	<u>(4,798)</u>	<u>(4,798)</u>	<u>-0-</u>
Fund balance - ending	<u>\$(259,307)</u>	<u>\$(51,807)</u>	<u>\$ 14,579</u>	<u>\$ 66,386</u>

Justice Court Technology Fund - 38410			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 85,000	\$ 85,000	\$ 74,848	\$ (10,152)
<u>3,500</u>	<u>3,500</u>	<u>2,442</u>	<u>(1,058)</u>
<u>88,500</u>	<u>88,500</u>	<u>77,290</u>	<u>(11,210)</u>
<u>54,000</u>	<u>54,000</u>	<u>20,159</u>	<u>33,841</u>
<u>54,000</u>	<u>54,000</u>	<u>20,159</u>	<u>33,841</u>
<u>8,659</u>	<u>8,659</u>		<u>8,659</u>
<u>8,659</u>	<u>8,659</u>	<u>-0-</u>	<u>8,659</u>
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>25,841</u>	<u>25,841</u>	<u>57,131</u>	<u>31,290</u>
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>25,841</u>	<u>25,841</u>	<u>57,131</u>	<u>31,290</u>
<u>424,179</u>	<u>424,179</u>	<u>424,179</u>	<u>-0-</u>
<u>\$ 450,020</u>	<u>\$ 450,020</u>	<u>\$ 481,310</u>	<u>\$ 31,290</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Courthouse Security Fund - 38500			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 175,000	\$ 175,000	\$ 151,142	\$(23,858)
Investment income	5,000	5,000	1,777	(3,223)
Miscellaneous	100	100	192	92
Total revenues	<u>180,100</u>	<u>180,100</u>	<u>153,111</u>	<u>(26,989)</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits				-0-
Operating expenditures	<u>20,000</u>	<u>20,000</u>		<u>20,000</u>
Total Judicial and Legal	<u>20,000</u>	<u>-0-</u>	<u>-0-</u>	<u>20,000</u>
Public Facilities:				
Operating expenditures	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>
Total Public Facilities	<u>40,000</u>	<u>40,000</u>	<u>-0-</u>	<u>40,000</u>
Excess (deficiency) of revenues over expenditures	<u>120,100</u>	<u>120,100</u>	<u>153,111</u>	<u>33,011</u>
Other Financing Uses:				
Transfers out	(200,000)	(200,000)		<u>200,000</u>
Total other financing uses	(200,000)	(200,000)	<u>-0-</u>	<u>200,000</u>
Change in fund balance	(79,900)	(79,900)	153,111	233,011
Fund balance - beginning	<u>252,203</u>	<u>252,203</u>	<u>252,203</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 172,303</u>	<u>\$ 172,303</u>	<u>\$ 405,314</u>	<u>\$ 233,011</u>

District Attorney Hot Check Collection Fund - 38710			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 20,000	\$ 20,000	\$ 8,878	\$(11,122)
			-0-
			-0-
<u>20,000</u>	<u>20,000</u>	<u>8,878</u>	<u>(11,122)</u>
106,103	106,103	5,012	101,091
<u>6,200</u>	<u>6,200</u>	<u>3,048</u>	<u>3,152</u>
<u>112,303</u>	<u>112,303</u>	<u>8,060</u>	<u>104,243</u>
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(92,303)</u>	<u>(92,303)</u>	<u>818</u>	<u>93,121</u>
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(92,303)</u>	<u>(92,303)</u>	<u>818</u>	<u>93,121</u>
<u>8,557</u>	<u>8,557</u>	<u>8,557</u>	<u>-0-</u>
<u>\$(83,746)</u>	<u>\$(83,746)</u>	<u>\$ 9,375</u>	<u>\$ 93,121</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	District Attorney Supplemental Fund - 38720			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 20,568	\$(4,432)
Fines and forfeitures				-0-
Investment income	70	70	20	(50)
Miscellaneous				-0-
Total revenues	<u>25,070</u>	<u>25,070</u>	<u>20,588</u>	<u>(4,482)</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	20,218	20,218	16,059	4,159
Operating expenditures	3,780	3,780	6,187	(2,407)
Capital outlay				-0-
Total Judicial and Legal	<u>23,998</u>	<u>23,998</u>	<u>22,246</u>	<u>1,752</u>
Excess (deficiency) of revenues over expenditures	<u>1,072</u>	<u>1,072</u>	<u>(1,660)</u>	<u>(2,732)</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets				-0-
Transfer in			544	544
Transfer out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>544</u>	<u>544</u>
Change in fund balance	1,072	1,072	(1,114)	(2,186)
Fund balance - beginning	<u>1,114</u>	<u>1,114</u>	<u>1,114</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 2,186</u>	<u>\$ 2,186</u>	<u>\$ -0-</u>	<u>\$(2,186)</u>

District Attorney Forfeiture CCP Chapter 59 Fund - 38730			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$		\$	\$ -0-
65,000	65,000	41,698	(23,202)
700	700	208	(492)
<u>50,000</u>	<u>50,000</u>	<u>53,611</u>	<u>3,611</u>
<u>115,700</u>	<u>115,700</u>	<u>95,517</u>	<u>(20,183)</u>
24,789	24,789		24,789
68,450	68,450	61,802	6,648
<u>60,000</u>	<u>60,000</u>	<u>29,995</u>	<u>30,005</u>
<u>153,239</u>	<u>153,239</u>	<u>91,797</u>	<u>61,442</u>
<u>(37,539)</u>	<u>(37,539)</u>	<u>3,719</u>	<u>(41,258)</u>
		12,455	12,455
<u>(1,000)</u>	<u>(1,000)</u>	<u>(442)</u>	<u>-0- 558</u>
<u>(1,000)</u>	<u>(1,000)</u>	<u>12,013</u>	<u>13,013</u>
<u>(38,539)</u>	<u>(38,539)</u>	<u>15,733</u>	<u>54,272</u>
<u>40,185</u>	<u>40,185</u>	<u>40,185</u>	<u>-0-</u>
<u>\$ 1,646</u>	<u>\$ 1,646</u>	<u>\$ 55,918</u>	<u>\$ 54,272</u>

BRAZORIA COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS*

For the Year Ended September 30, 2020

	Voter Registration Fund - 38810			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$	\$	\$	\$ -0-
Intergovernmental	45,000	45,000	45,381	381
Investment income				-0-
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>45,381</u>	<u>381</u>
Expenditures:				
Financial Administration:				
Operating expenditures				
Total Financial Administration	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Elections:				
Operating expenditures	<u>50,000</u>	<u>50,000</u>	<u>45,381</u>	<u>4,619</u>
Total Elections	<u>50,000</u>	<u>50,000</u>	<u>45,381</u>	<u>4,619</u>
Change in fund balance	(5,000)	(5,000)	-0-	5,000
Fund balance - beginning	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance - ending	<u>\$(5,000)</u>	<u>\$(5,000)</u>	<u>\$ -0-</u>	<u>\$ 5,000</u>

<u>Special Inventory Dealer Escrow - Tax Fund - 38820</u>			
<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 10,000	\$ 10,000	\$ 9,330	\$(670)
<u>12,000</u>	<u>12,000</u>	<u>8,972</u>	<u>(3,028)</u>
<u>22,000</u>	<u>22,000</u>	<u>18,302</u>	<u>(3,698)</u>
<u>45,000</u>	<u>45,000</u>	<u>8,348</u>	<u>36,652</u>
<u>45,000</u>	<u>45,000</u>	<u>8,348</u>	<u>36,652</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(23,000)</u>	<u>(23,000)</u>	<u>9,954</u>	<u>32,954</u>
<u>80,798</u>	<u>80,798</u>	<u>80,798</u>	<u>-0-</u>
<u>\$ 57,798</u>	<u>\$ 57,798</u>	<u>\$ 90,752</u>	<u>\$ 32,954</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Sheriff Contraband Forfeiture Fund - 39100			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$	\$(10,000)
Investment income	4,000	4,000	2,266	(1,734)
Miscellaneous	10,000	10,000	2,977	(7,023)
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>5,243</u>	<u>(18,757)</u>
Expenditures:				
Public Safety:				
Operating expenditures	95,000	95,000	25,000	70,000
Capital outlay	<u> </u>	<u>20,000</u>	<u>9,990</u>	<u>10,010</u>
Total Public Safety	<u>95,000</u>	<u>115,000</u>	<u>34,990</u>	<u>80,010</u>
Corrections:				
Capital outlay	<u> </u>	<u>50,000</u>	<u>37,816</u>	<u>12,184</u>
Total corrections	<u>-0-</u>	<u>50,000</u>	<u>37,816</u>	<u>12,184</u>
Excess (deficiency) of revenues over expenditures	<u>(71,000)</u>	<u>(141,000)</u>	<u>(67,563)</u>	<u>73,437</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets				-0-
Transfer in		165,060	165,059	(1)
Transfer out				<u>-0-</u>
Total other financing sources (uses)	<u>-0-</u>	<u>165,060</u>	<u>165,059</u>	<u>(1)</u>
Change in fund balance	<u>(71,000)</u>	<u>24,060</u>	<u>97,496</u>	<u>73,436</u>
Fund balance - beginning	<u>317,037</u>	<u>317,037</u>	<u>317,037</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 246,037</u>	<u>\$ 341,097</u>	<u>\$ 414,533</u>	<u>\$ 73,436</u>

Brazoria County Narcotics Task Force Fund - 39110			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 150,000	\$ 150,000	\$ 62,869	\$(87,131)
5,000	5,000	3,003	(1,997)
<u>150,000</u>	<u>150,000</u>	<u>126,613</u>	<u>(23,387)</u>
<u>305,000</u>	<u>305,000</u>	<u>192,485</u>	<u>(112,515)</u>
245,000	295,000	253,432	41,568
<u>245,000</u>	<u>295,000</u>	<u>253,432</u>	<u>41,568</u>
			-0-
-0-	-0-	-0-	-0-
<u>60,000</u>	<u>10,000</u>	<u>(60,947)</u>	<u>(70,947)</u>
		5,452	5,452
(113,000)	(165,060)	(165,059)	-0-
(113,000)	(165,060)	(159,607)	1
(53,000)	(155,060)	(220,554)	5,453
(53,000)	(155,060)	(220,554)	(65,494)
<u>364,486</u>	<u>364,486</u>	<u>364,486</u>	<u>-0-</u>
<u>\$ 311,486</u>	<u>\$ 209,426</u>	<u>\$ 143,932</u>	<u>\$(65,494)</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Sheriff Commissary Fund - 39120			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$	\$	\$	\$
Charge for services	1,200,000	1,200,000	1,149,204	(50,796)
Investment income	5,000	5,000	2,155	(2,845)
Miscellaneous			112	112
Total revenues	<u>1,205,000</u>	<u>1,205,000</u>	<u>1,151,471</u>	<u>(53,529)</u>
Expenditures:				
Public Safety:				
Operating expenditures				-0-
Total Public Safety	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Corrections:				
Salaries and wages, and employee benefits	205,872	225,872	218,323	7,549
Operating expenditures	800,000	852,824	830,650	22,174
Capital outlay		<u>186,178</u>	<u>181,149</u>	<u>5,029</u>
Total Corrections	<u>1,005,872</u>	<u>1,264,874</u>	<u>1,230,122</u>	<u>34,752</u>
Excess (deficiency) of revenues over expenditures	<u>199,128</u>	<u>(59,874)</u>	<u>(78,651)</u>	<u>(18,777)</u>
Other Financing Sources:				
Proceeds from sale of capital assets				-0-
Total other financing sources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in fund balance	199,128	(59,874)	(78,651)	(18,777)
Fund balance - beginning	<u>519,347</u>	<u>519,347</u>	<u>519,347</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 718,475</u>	<u>\$ 459,473</u>	<u>\$ 440,696</u>	<u>\$ (18,777)</u>

Sheriff Federal Forfeiture Fund - 39130			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 25,000	\$ 25,000	\$ 64,820	\$ 39,820
1,600	1,600	851	(749)
<u>26,600</u>	<u>26,600</u>	<u>65,671</u>	<u>39,071</u>
<u>90,000</u>	<u>90,000</u>	<u>13,992</u>	<u>76,008</u>
<u>90,000</u>	<u>90,000</u>	<u>13,992</u>	<u>76,008</u>
			-0-
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
(<u>63,400</u>)	(<u>63,400</u>)	<u>51,679</u>	<u>115,079</u>
<u>8,000</u>	<u>8,000</u>		(<u>8,000</u>)
<u>8,000</u>	<u>8,000</u>	<u>-0-</u>	(<u>8,000</u>)
(<u>55,400</u>)	(<u>55,400</u>)	<u>51,679</u>	<u>107,079</u>
<u>130,895</u>	<u>130,895</u>	<u>130,895</u>	<u>-0-</u>
<u>\$ 75,495</u>	<u>\$ 75,495</u>	<u>\$ 182,574</u>	<u>\$ 107,079</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Bond & Occupational License Supervision Fund - 39210			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 9,500	\$ 9,500	\$ 15,920	\$ 6,420
Investment income				-0-
Miscellaneous				-0-
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>15,920</u>	<u>6,420</u>
Expenditures:				
Corrections:				
Salaries and wages, and employee benefits	90,972	90,972	63,984	26,988
Operating expenditures	<u>7,409</u>	<u>7,409</u>	<u>5,111</u>	<u>2,298</u>
Total Corrections	<u>98,381</u>	<u>98,381</u>	<u>69,095</u>	<u>29,286</u>
Culture and Recreation:				
Operating expenditures				-0-
Total Culture and Recreation	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	(88,881)	(88,881)	(53,175)	<u>35,706</u>
Other Financing Sources:				
Transfers in		40,000	40,000	-0-
Total other financing sources	<u>-0-</u>	<u>40,000</u>	<u>40,000</u>	<u>-0-</u>
Change in fund balance	(88,881)	(48,881)	(13,175)	35,706
Fund balance - beginning	<u>24,546</u>	<u>24,546</u>	<u>24,546</u>	<u>-0-</u>
Fund balance - ending	<u>\$(64,335)</u>	<u>\$(24,335)</u>	<u>\$ 11,371</u>	<u>\$ 35,706</u>

Library Special Projects Fund - 39410			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,600	\$ 2,600	\$ 1,347	\$ -0-
<u>200,000</u>	<u>200,000</u>	<u>172,166</u>	(1,253)
<u>202,600</u>	<u>202,600</u>	<u>173,513</u>	(27,834)
			-0-
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>253,550</u>	<u>295,150</u>	<u>171,027</u>	<u>124,123</u>
<u>253,550</u>	<u>295,150</u>	<u>171,027</u>	<u>124,123</u>
(50,950)	(92,550)	2,486	95,036
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
(50,950)	(92,550)	2,486	95,036
<u>283,792</u>	<u>283,792</u>	<u>283,792</u>	<u>-0-</u>
<u>\$ 232,842</u>	<u>\$ 191,242</u>	<u>\$ 286,278</u>	<u>\$ 95,036</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2020

	Law Library Fund - 39800			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$	\$	\$	\$ -0-
Charges for services	185,000	185,000	197,690	12,690
Investment income	500	500	3,694	3,194
Miscellaneous	14,000	14,000	8,004	(5,996)
Total revenues	<u>199,500</u>	<u>199,500</u>	<u>209,388</u>	<u>9,888</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	85,456	87,956	84,433	3,523
Operating expenditures	322,100	342,710	214,171	128,539
Capital outlay	20,000	20,000		20,000
Total Judicial and Legal	<u>427,556</u>	<u>450,666</u>	<u>298,604</u>	<u>152,062</u>
Health and Welfare:				
Salaries and wages, and employee benefits				-0-
Operating expenditures				-0-
Capital outlay				-0-
Total Health and Welfare	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	<u>(228,056)</u>	<u>(251,166)</u>	<u>(89,216)</u>	<u>161,950</u>
Other Financing Sources:				
Proceeds from sale of capital assets				-0-
Transfers in	65,000	65,000	65,000	-0-
Total other financing sources	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-0-</u>
Change in fund balance	<u>(163,056)</u>	<u>(186,166)</u>	<u>(24,216)</u>	<u>161,950</u>
Fund balance - beginning	311,075	311,075	311,075	-0-
Fund balance - ending	<u>\$ 148,019</u>	<u>\$ 124,909</u>	<u>\$ 286,859</u>	<u>\$ 161,950</u>

Mosquito Control District Fund - 39900			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,398,923	\$ 2,398,923	\$ 2,378,738	\$(20,185)
			-0-
7,500	7,500	9,769	2,269
<u>500</u>	<u>500</u>	<u>1,873</u>	<u>1,373</u>
<u>2,406,923</u>	<u>2,406,923</u>	<u>2,390,380</u>	<u>(16,543)</u>
			-0-
			-0-
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
1,231,382	1,231,382	1,188,035	43,347
1,556,300	1,556,300	628,146	928,154
<u>54,000</u>	<u>54,000</u>	<u>50,824</u>	<u>3,176</u>
<u>2,841,682</u>	<u>2,841,682</u>	<u>1,867,005</u>	<u>974,677</u>
<u>(434,759)</u>	<u>(434,759)</u>	<u>523,375</u>	<u>958,134</u>
		2,914	2,914
			-0-
<u>-0-</u>	<u>-0-</u>	<u>2,914</u>	<u>2,914</u>
<u>(434,759)</u>	<u>(434,759)</u>	<u>526,289</u>	<u>961,048</u>
<u>834,280</u>	<u>834,280</u>	<u>834,280</u>	<u>-0-</u>
<u>\$ 399,521</u>	<u>\$ 399,521</u>	<u>\$ 1,360,569</u>	<u>\$ 961,048</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**

For the Year Ended September 30, 2020

	2016 Limited Tax Refunding I & S Fund - 41000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 892,548	\$ 892,548	\$ 893,214	\$ 666
Investment income	1,000	1,000	7,968	6,968
Total revenues	<u>893,548</u>	<u>893,548</u>	<u>901,182</u>	<u>7,634</u>
Expenditures:				
Debt Service:				
Principal	605,000	605,000	605,000	-0-
Interest and fiscal charges	<u>236,525</u>	<u>236,525</u>	<u>235,975</u>	<u>550</u>
Total expenditures	<u>841,525</u>	<u>841,525</u>	<u>840,975</u>	<u>550</u>
Change in fund balance	52,053	52,023	60,207	8,184
Fund balance - beginning	<u>1,018,752</u>	<u>1,018,752</u>	<u>1,018,752</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 1,070,775</u>	<u>\$ 1,070,775</u>	<u>\$ 1,078,959</u>	<u>\$ 8,184</u>

2012 Certificate of Obligation I & S Fund - 42000

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,359,552	\$ 2,359,552	\$ 2,360,670	\$ 1,118
<u>200</u>	<u>200</u>	<u>2,544</u>	<u>2,344</u>
<u>2,359,752</u>	<u>2,359,752</u>	<u>2,363,214</u>	<u>3,462</u>
1,285,000	1,285,000	1,285,000	-0-
<u>987,775</u>	<u>987,775</u>	<u>987,775</u>	<u>-0-</u>
<u>2,272,775</u>	<u>2,272,775</u>	<u>2,272,775</u>	<u>-0-</u>
86,977	86,977	90,439	3,462
<u>92,855</u>	<u>92,855</u>	<u>92,855</u>	<u>-0-</u>
<u>\$ 179,832</u>	<u>\$ 179,832</u>	<u>\$ 183,294</u>	<u>\$ 3,462</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**

For the Year Ended September 30, 2020

	2018 Certificate of Obligation Bonds I & S Fund - 42100			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 405,755	\$ 405,755	\$ 409,463	\$ 3,708
Investment income	500	500	907	407
Total revenues	<u>406,255</u>	<u>406,255</u>	<u>410,370</u>	<u>4,115</u>
Expenditures:				
Debt Service:				
Principal				-0-
Interest and fiscal charges	<u>372,150</u>	<u>372,150</u>	<u>371,600</u>	<u>550</u>
Total expenditures	<u>372,150</u>	<u>372,150</u>	<u>371,600</u>	<u>550</u>
Excess (deficiency) of revenues over expenditures	<u>34,105</u>	<u>34,105</u>	<u>38,770</u>	<u>4,665</u>
Other Financing Sources (Uses):				
Transfers in			86,355	86,355
Transfers out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>86,355</u>	<u>86,355</u>
Change in fund balance	34,105	34,105	125,125	91,020
Fund balance - beginning	<u>36,030</u>	<u>36,030</u>	<u>36,030</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 70,135</u>	<u>\$ 70,135</u>	<u>\$ 161,155</u>	<u>\$ 91,020</u>

Tax Notes Series 2013 I & S Fund - 43000

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,881,390	\$ 2,881,390	\$ 2,872,849	\$ (8,541)
<u>200</u>	<u>200</u>	<u>1</u>	<u>(199)</u>
<u>2,881,590</u>	<u>2,881,590</u>	<u>2,872,850</u>	<u>(8,740)</u>
2,950,000	2,950,000	2,950,000	-0-
<u>24,010</u>	<u>24,010</u>	<u>23,010</u>	<u>1,000</u>
<u>2,974,010</u>	<u>2,974,010</u>	<u>2,973,010</u>	<u>1,000</u>
<u>(92,420)</u>	<u>(92,420)</u>	<u>(100,160)</u>	<u>(7,740)</u>
			-0-
		<u>(86,355)</u>	<u>(86,355)</u>
<u>-0-</u>	<u>-0-</u>	<u>(86,355)</u>	<u>(86,355)</u>
<u>(92,420)</u>	<u>(92,420)</u>	<u>(186,515)</u>	<u>(94,095)</u>
<u>186,515</u>	<u>186,515</u>	<u>186,515</u>	<u>-0-</u>
<u>\$ 94,095</u>	<u>\$ 94,095</u>	<u>\$ -0-</u>	<u>\$ (94,095)</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**

For the Year Ended September 30, 2020

	Toll Road I & S Fund - 44000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 862,000	\$ 862,000	\$ 870,542	\$ 8,542
Intergovernmental				-0-
Investment income	<u>500</u>	<u>500</u>	<u>1,227</u>	<u>727</u>
Total revenues	<u>862,500</u>	<u>862,500</u>	<u>871,769</u>	<u>9,269</u>
Expenditures:				
Debt Service:				
Principal				-0-
Interest and fiscal charges	<u>1,752,825</u>	<u>1,752,825</u>		<u>1,752,825</u>
Total expenditures	<u>1,752,825</u>	<u>1,752,825</u>	<u>-0-</u>	<u>1,752,825</u>
Excess (deficiency) of revenues over expenditures	<u>(890,325)</u>	<u>(890,325)</u>	<u>871,769</u>	<u>1,762,094</u>
Other Financing Sources (Uses):				
Issuance of general obligation bonds				-0-
Premium on general obligation bonds				-0-
Payments to escrow agent				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in fund balance	<u>(890,325)</u>	<u>(890,325)</u>	<u>871,769</u>	<u>1,762,094</u>
Fund balance - beginning	<u>9,122,578</u>	<u>9,122,578</u>	<u>9,122,578</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 8,232,253</u>	<u>\$ 8,232,253</u>	<u>\$ 9,994,347</u>	<u>\$ 1,762,094</u>

Road Bonds Mobility I & S Fund- 45000			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 3,238,707	\$ 3,238,707	\$ 3,270,144	\$ 31,437
		90,721	90,721
<u>1,000</u>	<u>1,000</u>	<u>21,084</u>	<u>20,084</u>
<u>3,239,707</u>	<u>3,239,707</u>	<u>3,381,949</u>	<u>142,242</u>
2,235,000	2,235,000	1,868,944	366,056
<u>1,325,756</u>	<u>1,325,756</u>	<u>1,560,093</u>	<u>(234,337)</u>
<u>3,560,756</u>	<u>3,560,756</u>	<u>3,429,037</u>	<u>131,719</u>
<u>(321,049)</u>	<u>(321,049)</u>	<u>(47,088)</u>	<u>273,961</u>
		9,840,000	9,840,000
		1,884,729	1,884,729
		<u>(11,682,740)</u>	<u>(11,682,740)</u>
<u>-0-</u>	<u>-0-</u>	<u>41,989</u>	<u>41,989</u>
<u>(321,049)</u>	<u>(321,049)</u>	<u>(5,099)</u>	<u>315,950</u>
<u>2,879,956</u>	<u>2,879,956</u>	<u>2,879,956</u>	<u>-0-</u>
<u>\$ 2,558,907</u>	<u>\$ 2,558,907</u>	<u>\$ 2,874,857</u>	<u>\$ 315,950</u>

BRAZORIA COUNTY, TEXAS

Exhibit 21

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION -
BUDGET AND ACTUAL - ENTERPRISE FUND**

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues:				
Sales:				
Sales of fuel and supplies	\$ 2,300,000	\$ 2,300,000	\$ 1,214,260	\$(1,085,740)
Cost of sales	<u>1,775,206</u>	<u>1,823,168</u>	<u>1,016,514</u>	<u>806,654</u>
Gross profit	524,794	476,832	197,746	(279,086)
Other Operating Revenue:				
Operating grants			274,029	274,029
Rentals	480,000	480,000	518,762	38,762
Fees	333,000	333,000	297,845	(35,155)
Miscellaneous	<u>60,000</u>	<u>60,000</u>	<u>3,004</u>	<u>(56,996)</u>
Net operating revenue	<u>1,397,794</u>	<u>1,349,832</u>	<u>1,291,386</u>	<u>(58,446)</u>
Operating Expenses:				
Salaries and wages	963,719	963,719	745,167	218,552
Employee benefits	120,581	120,581	93,236	27,345
Supplies	287,574	295,344	164,670	130,674
Other charges	645,455	662,894	369,599	293,295
Depreciation		<u>1,400,000</u>	<u>1,333,371</u>	<u>66,629</u>
Total operating expenses	<u>2,017,329</u>	<u>3,442,538</u>	<u>2,706,043</u>	<u>736,495</u>
Operating loss	(619,535)	(2,092,706)	(1,414,657)	678,049
Net loss before transfers	(619,535)	(2,092,706)	(1,414,657)	678,049
Transfers out	(100,000)	(100,000)	-0-	100,000
Change in net position	(719,535)	(2,192,706)	(1,414,657)	778,049
Net position - beginning	<u>16,707,231</u>	<u>16,707,231</u>	<u>16,707,231</u>	<u>-0-</u>
Net position - ending	<u>\$ 15,987,696</u>	<u>\$ 14,514,525</u>	<u>\$ 15,292,574</u>	<u>\$ 778,049</u>

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
September 30, 2020

Exhibit 22

	<u>Self Insurance Liability</u>	<u>Self Insurance Health</u>	<u>Self Insurance Health Clinic</u>	<u>Total</u>
ASSETS:				
Current Assets:				
Cash and temporary investments	\$ 1,413,850	\$ 6,662,245	\$ 91,848	\$ 8,167,943
Receivables (net of allowance for uncollectibles):				
Accounts receivable	2,798	535,118	14,868	552,784
Accrued interest		<u>357</u>		<u>357</u>
Total current assets	<u>1,416,648</u>	<u>7,197,720</u>	<u>106,716</u>	<u>8,721,084</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows of resources				<u>-0-</u>
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
LIABILITIES:				
Current Liabilities:				
Accounts and accrued liabilities payable	\$ 1,680	\$ 1,109,555	\$ 59,576	\$ 1,170,811
Estimated claims payable	<u>400,000</u>	<u>969,773</u>		<u>1,369,773</u>
Total current liabilities	<u>401,680</u>	<u>2,079,328</u>	<u>59,576</u>	<u>2,540,584</u>
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows of resources				<u>-0-</u>
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
NET POSITION:				
Unrestricted net position	<u>1,014,968</u>	<u>5,118,392</u>	<u>47,140</u>	<u>6,180,500</u>
Total net position	<u>\$ 1,014,968</u>	<u>\$ 5,118,392</u>	<u>\$ 47,140</u>	<u>\$ 6,180,500</u>

BRAZORIA COUNTY, TEXAS

Exhibit 23

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGE
IN NET POSITION - INTERNAL SERVICE FUNDS**

For the Year Ended September 30, 2020

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Operating Revenues:				
Contributions for self-insurance	\$ 14,417	\$ 21,171,135	\$ 644,507	\$ 21,830,059
Total operating revenues	<u>14,417</u>	<u>21,171,135</u>	<u>644,507</u>	<u>21,830,059</u>
Operating Expenses:				
Legal expenses and settlements	63,351			63,351
Health claims expense		15,540,048		15,540,048
Health services expense			720,968	720,968
Administrative expense		<u>2,145,808</u>	<u>13,941</u>	<u>2,159,749</u>
Total operating expenses	<u>63,351</u>	<u>17,685,856</u>	<u>734,909</u>	<u>18,484,116</u>
Operating income (loss)	(48,934)	3,485,279	(90,402)	3,345,943
Non-Operating Revenue:				
Investment income	<u>10,824</u>	<u>33,888</u>		<u>44,712</u>
Net income (loss) before transfers	(38,110)	3,519,167	(90,402)	3,390,655
Transfers in	46,559		98,000	144,559
Transfers out		<u>(98,000)</u>		<u>(98,000)</u>
Change in net position	8,449	3,421,167	7,598	3,437,214
Net position - beginning	<u>1,006,519</u>	<u>1,697,225</u>	<u>39,542</u>	<u>2,743,286</u>
Net position - ending	<u>\$ 1,014,968</u>	<u>\$ 5,118,392</u>	<u>\$ 47,140</u>	<u>\$ 6,180,500</u>

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2020

Exhibit 24

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Cash Flows from Operating Activities:				
Cash flows received from employees and other funds	\$ 12,428	\$ 21,696,873	\$ 634,639	\$ 22,343,940
Cash paid to and on behalf of employees		(15,368,091)	(680,199)	(16,048,290)
Cash paid to suppliers and others	(61,916)	(2,429,090)	(13,941)	(2,504,947)
Cash paid to other funds		(556,050)		(556,050)
Net cash provided (used) by operating activities	<u>(49,488)</u>	<u>3,343,642</u>	<u>(59,501)</u>	<u>3,234,653</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers from other funds	46,559		98,000	144,559
Transfers to other funds		(98,000)		(98,000)
Net cash provided (used) by non-capital financing activities	<u>46,559</u>	<u>(98,000)</u>	<u>98,000</u>	<u>46,559</u>
Cash Flows from Capital and Financing Activities:				
Net cash provided (used) by capital and financing activities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Cash Flows from Investing Activities:				
Investment income	<u>10,824</u>	<u>33,598</u>		<u>44,422</u>
Net cash provided by investment activities	<u>10,824</u>	<u>33,598</u>	<u>-0-</u>	<u>44,422</u>
Change in cash and temporary investments	7,895	3,279,240	38,499	3,325,634
Cash and temporary investments - beginning	<u>1,405,955</u>	<u>3,383,005</u>	<u>53,349</u>	<u>4,842,309</u>
Cash and temporary investments - ending	<u>\$ 1,413,850</u>	<u>\$ 6,662,245</u>	<u>\$ 91,848</u>	<u>\$ 8,167,943</u>
Reconciliation of Operating Income to Net Cash Provided (Used) By Operating Activities:				
Operating Activities:				
Operating income (loss)	\$(48,934)	\$ 3,485,279	\$(90,402)	\$ 3,345,943
Changes in Assets and Liabilities:				
(Increase) Decrease In:				
Accounts receivable	(1,989)	525,738	(9,868)	513,881
Increase (Decrease) in:				
Accounts and accrued liabilities payable	1,435	(283,282)	40,769	(241,078)
Estimated claims payable		171,957		171,957
Due to other funds		(556,050)		(556,050)
Net cash provided (used) for operating activities	<u>\$(49,488)</u>	<u>\$ 3,343,642</u>	<u>\$(59,501)</u>	<u>\$ 3,234,653</u>

BRAZORIA COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS**

For the Year Ended September 30, 2020

Exhibit 25

Page 1 of 2

	<u>Balance 10-01-19</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 09-30-20</u>
BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT:				
<i>Assets</i>				
Cash and temporary investments	\$ 1,528,961	\$ 544,794	\$ 469,762	\$ 1,603,993
Accounts receivable	5,474	602,186	576,227	31,433
Prepaid expenses	<u>4,436</u>	<u>6,331</u>	<u>4,436</u>	<u>6,331</u>
Total assets	<u>\$ 1,538,871</u>	<u>\$ 1,153,311</u>	<u>\$ 1,050,425</u>	<u>\$ 1,641,757</u>
<i>Liabilities</i>				
Accounts payable and accrued expenses	\$ 71,210	\$ 435,685	\$ 487,379	\$ 19,516
Due to others	<u>1,467,661</u>	<u>570,749</u>	<u>416,169</u>	<u>1,622,241</u>
Total liabilities	<u>\$ 1,638,871</u>	<u>\$ 1,006,434</u>	<u>\$ 903,548</u>	<u>\$ 1,641,757</u>
TDCJ-CJAD:				
<i>Assets</i>				
Cash and temporary investments	\$ 1,806,036	\$ 5,056,413	\$ 5,077,132	\$ 1,785,317
Prepaid expenses	<u>13,789</u>	<u>10,448</u>	<u>13,789</u>	<u>10,448</u>
Total assets	<u>\$ 1,819,825</u>	<u>\$ 5,066,861</u>	<u>\$ 5,090,921</u>	<u>\$ 1,795,765</u>
<i>Liabilities</i>				
Accounts payable and accrued expenses	\$ 371,904	\$ 4,768,272	\$ 4,708,569	\$ 431,607
Due to others	<u>1,447,921</u>	<u>5,056,413</u>	<u>5,140,176</u>	<u>1,364,158</u>
Total liabilities	<u>\$ 1,819,825</u>	<u>\$ 9,824,685</u>	<u>\$ 9,848,745</u>	<u>\$ 1,795,765</u>
DISTRICT/COUNTY CLERKS TRUSTS:				
<i>Assets</i>				
Cash and temporary investments	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>
Total assets	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>
<i>Liabilities</i>				
Due to others	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>
Total liabilities	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>	<u>\$ 10,400,825</u>	<u>\$ 30,794,038</u>

BRAZORIA COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - Continued**

For the Year Ended September 30, 2020

Exhibit 25

Page 2 of 2

	<u>Balance 10-01-19</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 09-30-20</u>
TOTALS - ALL AGENCY FUNDS:				
<i>Assets</i>				
Cash and temporary investments	\$ 13,735,822	\$ 36,395,245	\$ 15,947,719	\$ 34,183,348
Accounts receivable	5,474	602,186	576,227	31,433
Prepaid expenses	<u>18,225</u>	<u>16,779</u>	<u>18,225</u>	<u>16,779</u>
Total assets	<u>\$ 13,759,521</u>	<u>\$ 37,014,210</u>	<u>\$ 16,542,171</u>	<u>\$ 34,231,560</u>
<i>Liabilities</i>				
Accounts payable and accrued expenses	\$ 443,114	\$ 5,203,957	\$ 5,195,948	\$ 451,123
Due to others	<u>13,316,407</u>	<u>36,421,200</u>	<u>15,957,170</u>	<u>33,780,437</u>
Total liabilities	<u>\$ 13,759,521</u>	<u>\$ 41,625,157</u>	<u>\$ 21,153,118</u>	<u>\$ 34,231,560</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 26

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF NET POSITION

September 30, 2020

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
111	Cash - unrestricted	\$ 1,017,392	\$	\$ 1,017,392
113	Cash - other restricted	58,350	193,428	251,778
115	Cash - restricted for payment of current liabilities	<u>24,978</u>	<u>1,148</u>	<u>26,126</u>
100	Total cash	<u>1,100,720</u>	<u>194,576</u>	<u>1,295,296</u>
121	Accounts receivable - PHA projects	<u>3,948</u>		<u>3,948</u>
120	Total receivables net of allowance for doubtful accounts	<u>3,948</u>	<u>-0-</u>	<u>3,948</u>
142	Prepaid expenses and other assets	<u>107</u>		<u>107</u>
150	Total current assets	<u>1,104,775</u>	<u>194,576</u>	<u>1,299,351</u>
190	Total assets	<u>1,104,775</u>	<u>194,576</u>	<u>1,299,351</u>
200	Deferred outflow of resources			<u>-0-</u>
290	Total assets and deferred outflow of resources	<u>\$ 1,104,775</u>	<u>\$ 194,576</u>	<u>\$ 1,299,351</u>
345	Other current liabilities	<u>\$ 24,978</u>	<u>\$ 1,148</u>	<u>\$ 26,126</u>
310	Total current liabilities	<u>24,978</u>	<u>1,148</u>	<u>26,126</u>
350	Total non-current liabilities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
300	Total liabilities	<u>24,978</u>	<u>1,148</u>	<u>26,126</u>
400	Deferred inflow of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
509.3	Restricted net position	58,350	193,428	251,778
512.3	Unrestricted net position	<u>1,021,447</u>		<u>1,021,447</u>
513	Total net position	<u>1,079,797</u>	<u>193,428</u>	<u>1,273,225</u>
600	Total liabilities, deferred inflows of resources and net position	<u>\$ 1,104,775</u>	<u>\$ 194,576</u>	<u>\$ 1,299,351</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 27

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
70600	HUD PHA operating grants	\$ 4,240,419	\$ 205,521	\$ 4,445,940
71100	Investment income - unrestricted	5,800		5,800
71400	Fraud recovery	19,782		19,782
71500	Other revenue	100,235		100,235
72000	Investment income - restricted	<u>258</u>	<u>136</u>	<u>394</u>
70000	Total revenue	<u>4,366,494</u>	<u>205,657</u>	<u>4,572,151</u>
91100	Administrative salaries	344,660		344,666
91400	Advertising and marketing	611		611
91500	Administrative	126,247		126,427
91600	Office expenses	10,202		10,202
91800	Travel	3,742		3,742
91810	Allocated overhead	1,507		1,507
91900	Other	<u>27,336</u>	<u>12,229</u>	<u>39,565</u>
91000	Total operating - administrative	<u>514,305</u>	<u>12,229</u>	<u>526,534</u>
96900	Total operating expenses	<u>514,305</u>	<u>12,229</u>	<u>526,534</u>
97000	Excess of operating revenue over operating expenses	<u>3,852,189</u>	<u>193,428</u>	<u>4,045,617</u>
97300	Housing assistance payments	3,756,671		3,756,671
97350	HAP Portability-In	<u>95,588</u>		<u>95,588</u>
90000	Total expenses	<u>4,366,564</u>	<u>12,229</u>	<u>4,378,793</u>
10000	Excess of total revenue over total expenses	(70)	193,428	193,358
11030	Beginning equity	1,079,867		1,079,867
11170	Administrative fee equity	<u>1,021,447</u>	<u>-0-</u>	<u>1,214,875</u>
11180	Housing assistance payments equity	<u>\$ 58,350</u>	<u>\$ -0-</u>	<u>\$ 58,350</u>
11190	Unit months available	<u>7,032</u>	<u>-0-</u>	<u>7,032</u>
11210	Number of unit months leased	<u>7,026</u>	<u>-0-</u>	<u>7,026</u>



STATISTICAL SECTION



BRAZORIA COUNTY, TEXAS

Statistical Section
(unaudited)

This part of Brazoria County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and additional supplementary information say about the County's overall financial health.

Contents	<u>Page</u>
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<u>Financial Trends</u>	246-257
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These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

<u>Revenue Capacity</u>	258-265
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These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

<u>Debt Capacity</u>	266-271
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These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

<u>Demographic and Economic Indicators</u>	272-273
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These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

<u>Operating Information</u>	274-282
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These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.

BRAZORIA COUNTY, TEXAS
NET POSITION BY COMPONENTS
Last Nine Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
Governmental Activities:					
Net investment in capital assets	125,443,284	\$ 137,905,630	\$ 167,975,425	\$ 177,510,442	\$ 190,567,382
Restricted For:					
Public transportation projects	12,899,517	29,463,484	13,593,152	16,721,519	21,553,918
Debt service	5,589,069	3,745,648	3,570,603	3,742,201	4,278,259
Capital projects		2,793,607	2,551,020		
Records management					3,105,754
Health services					2,467,837
Other purposes	7,857,542	4,313,104	4,257,142	7,582,694	2,753,405
Unrestricted	<u>45,667,087</u>	<u>51,242,021</u>	<u>60,069,501</u>	<u>67,556,823</u>	<u>76,975,016</u>
Total governmental activities net position	<u>\$ 197,456,499</u>	<u>\$ 229,463,494</u>	<u>\$ 252,016,843</u>	<u>\$ 273,113,679</u>	<u>\$ 301,701,571</u>
Business-type Activities:					
Net investment in capital assets	\$ 18,063,644	\$ 17,090,784	\$ 18,782,258	\$ 19,869,765	\$ 21,210,397
Restricted For:					
Debt service					
Other purposes					
Unrestricted	<u>859,249</u>	<u>2,700,569</u>	<u>759,597</u>	<u>328,977</u>	<u>592,390</u>
Total business-type activities net position	<u>\$ 18,922,893</u>	<u>\$ 19,791,353</u>	<u>\$ 19,541,855</u>	<u>\$ 20,198,742</u>	<u>\$ 21,802,787</u>
Primary Government:					
Net investment in capital assets	\$ 143,506,928	\$ 154,996,414	\$ 186,757,683	\$ 197,380,207	\$ 211,777,779
Restricted	26,346,128	40,315,843	23,971,917	28,046,414	34,159,173
Unrestricted	<u>46,526,336</u>	<u>53,942,590</u>	<u>60,829,098</u>	<u>67,885,800</u>	<u>77,567,406</u>
Total primary government net position	<u>\$ 216,379,392</u>	<u>\$ 249,254,847</u>	<u>\$ 271,558,698</u>	<u>\$ 293,312,421</u>	<u>\$ 323,504,358</u>

Notes:

GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

Table 1

Fiscal Year				
2016	2017	2018	2019	2020
\$ 210,188,517	\$ 231,459,172	\$ 241,023,067	\$ 274,193,972	\$ 314,308,327
27,346,470	25,909,740	29,026,604	25,748,885	11,580,784
7,674,598	9,717,391	10,229,673	13,170,547	14,175,050
3,495,356	3,680,850	4,181,205	4,607,297	4,562,660
3,778,813	4,176,204	2,225,949	840,099	1,377,734
3,365,612	3,472,246	4,492,316	5,484,508	6,369,561
<u>65,733,042</u>	<u>62,175,256</u>	<u>25,194,681</u>	<u>35,086,626</u>	<u>61,965,800</u>
<u>\$ 321,582,408</u>	<u>\$ 340,590,859</u>	<u>\$ 316,373,495</u>	<u>\$ 359,131,934</u>	<u>\$ 414,339,916</u>
\$ 20,323,878	\$ 20,086,292	\$ 18,905,534	\$ 18,496,602	\$ 17,375,137
294,750	23,333	(962,440)	(1,835,488)	(2,095,462)
<u>294,750</u>	<u>(583,380)</u>	<u>(962,440)</u>	<u>(1,835,488)</u>	<u>(2,095,462)</u>
<u>\$ 20,618,628</u>	<u>\$ 19,526,245</u>	<u>\$ 17,943,094</u>	<u>\$ 16,661,114</u>	<u>\$ 15,279,675</u>
\$ 230,512,395	\$ 251,545,464	\$ 259,928,601	\$ 292,690,574	\$ 331,666,245
45,660,849	46,979,764	50,155,747	49,851,336	38,065,789
<u>66,027,792</u>	<u>61,591,876</u>	<u>24,232,241</u>	<u>33,251,138</u>	<u>50,887,557</u>
<u>\$ 342,201,036</u>	<u>\$ 360,117,104</u>	<u>\$ 334,316,589</u>	<u>\$ 375,793,048</u>	<u>\$ 429,619,591</u>

BRAZORIA COUNTY, TEXAS**CHANGES IN NET POSITION**

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
Expenses					
Governmental Activities:					
General administration	\$ 9,367,760	\$ 8,531,830	\$ 9,096,823	\$ 9,482,542	\$ 9,819,841
Judicial and legal	17,185,013	17,444,241	18,506,367	19,631,411	20,702,777
Financial administration	9,421,715	9,885,427	11,048,456	12,903,144	14,199,026
Elections	436,854	429,119	501,530	424,419	593,251
Public facilities	4,145,921	4,295,595	4,482,211	4,552,789	4,247,946
Public safety	17,825,709	17,808,208	19,121,946	20,547,826	20,549,314
Corrections	25,415,355	24,663,264	26,263,608	27,590,517	28,672,523
Public transportation	27,572,896	27,267,696	28,234,409	32,301,984	27,695,529
Health and welfare	11,619,175	9,624,531	8,643,077	12,719,101	10,961,502
Public assistance	296,000	296,000	296,000	321,000	341,462
Culture and recreation	8,690,800	8,785,859	10,096,986	9,749,878	10,516,642
Conservation	352,487	348,908	528,928	399,428	394,293
Environmental protection	261,926	543,559	205,288	248,221	248,480
Community development	5,965,680	7,371,072	8,985,728	3,662,694	6,165,252
Interest and fiscal charges	<u>2,842,829</u>	<u>2,811,695</u>	<u>3,563,248</u>	<u>4,401,503</u>	<u>3,640,139</u>
Total governmental activities expenses	<u>141,400,120</u>	<u>140,107,004</u>	<u>149,574,605</u>	<u>158,936,457</u>	<u>158,747,977</u>
Business-type Activities:					
Airport	<u>3,898,445</u>	<u>4,297,478</u>	<u>4,512,936</u>	<u>4,812,519</u>	<u>3,788,609</u>
Total business-type activities expenses	<u>3,898,445</u>	<u>4,297,478</u>	<u>4,512,936</u>	<u>4,812,519</u>	<u>3,788,609</u>
Total primary government expenses	<u>\$ 145,298,565</u>	<u>\$ 144,404,482</u>	<u>\$ 154,087,541</u>	<u>\$ 163,748,976</u>	<u>\$ 162,536,586</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
General administration	\$ 2,916,705	\$ 3,570,554	\$ 3,006,250	\$ 4,858,893	\$ 3,447,340
Judicial and legal	8,806,300	7,245,046	7,563,630	9,459,558	15,767,444
Financial administration	2,472,605	2,838,356	3,305,013	3,242,108	3,413,795
Elections	139,755	185,989	165,038	213,604	159,259
Public facilities	1,610,574	955,404	726,709	44,544	50,769
Public safety	725,934	1,476,484	1,719,624	1,319,332	1,257,535
Corrections	691,574	581,751	617,597	1,321,862	1,432,280
Public transportation	4,881,755	4,911,763	4,588,703	7,959,239	4,355,858
Health and welfare	351,506	459,708	908,637	375,082	390,289
Culture and recreation	353,387	337,249	331,142	356,613	376,878
Conservation	113,441	5,308	5,347	5,578	8,120
Environmental protection	7,420	6,783	5,644	7,350	8,544
Community development					6,680
Operating grants and contributions	18,663,189	15,345,237	15,898,124	15,336,408	17,034,646
Capital grants and contributions	<u>3,315,829</u>	<u>26,617,632</u>	<u>11,995,116</u>	<u>9,227,520</u>	<u>7,324,038</u>
Total governmental activities program revenues	<u>45,049,974</u>	<u>64,537,264</u>	<u>50,836,574</u>	<u>53,727,691</u>	<u>55,033,475</u>

		Fiscal Year							
		2016	2017	2018	2019	2020			
\$	13,333,069	\$	14,256,255	\$	15,943,484	\$	16,810,991	\$	12,484,814
	27,480,125		26,160,276		28,537,150		27,314,883		22,906,740
	16,962,227		16,585,661		17,830,059		18,805,435		16,887,764
	755,090		754,753		836,365		1,361,669		1,720,753
	5,161,249		5,259,745		5,225,522		5,247,189		5,062,521
	27,044,603		27,179,614		27,482,318		27,381,203		24,575,882
	35,532,021		33,551,741		33,957,749		32,662,051		27,516,528
	37,065,270		45,740,054		37,398,020		34,073,697		35,138,282
	13,335,024		14,497,556		14,577,622		13,889,607		12,747,049
	346,000		332,676		403,000		527,800		413,000
	13,188,901		13,131,875		13,987,290		13,473,732		12,208,080
	508,036		535,470		506,265		474,122		321,954
	321,618		237,091		392,236		309,487		262,279
	3,388,193		3,372,148		1,820,655		3,361,334		7,838,618
	<u>1,143,440</u>		<u>2,297,450</u>		<u>2,895,303</u>		<u>2,816,633</u>		<u>2,757,023</u>
	<u>195,564,866</u>		<u>203,892,365</u>		<u>201,793,038</u>		<u>198,509,833</u>		<u>182,841,287</u>
	<u>3,772,731</u>		<u>3,918,718</u>		<u>4,275,005</u>		<u>4,404,534</u>		<u>3,730,554</u>
	<u>3,772,731</u>		<u>3,918,718</u>		<u>4,275,005</u>		<u>4,404,534</u>		<u>3,730,554</u>
\$	<u>199,337,597</u>	\$	<u>207,811,083</u>	\$	<u>206,068,043</u>	\$	<u>202,914,367</u>	\$	<u>186,571,841</u>
\$	3,546,875	\$	3,344,021	\$	3,473,990	\$	3,637,744	\$	3,467,464
	10,678,104		12,217,919		5,671,148		14,032,244		7,345,905
	3,828,331		3,807,513		4,180,739		4,281,105		4,148,765
	217,783		204,982		228,514		358,305		152,296
	65,568		241,048		275,973		83,985		84,740
	1,597,103		1,676,667		1,760,985		1,733,321		1,699,289
	1,801,471		1,825,059		2,032,401		1,988,354		2,009,717
	4,312,980		4,284,827		4,592,759		4,586,095		4,546,637
	447,359		465,259		536,992		537,995		539,251
	381,621		385,641		464,922		485,501		454,508
	10,526		16,799		19,107		12,942		20,109
	11,232		8,315		9,952		9,908		9,851
	8,691		9,100		9,629		24,558		31,351
	15,483,005		27,063,149		17,459,322		36,340,548		31,760,968
	<u>22,400,581</u>		<u>12,904,515</u>		<u>3,800,879</u>		<u>6,743,377</u>		<u>13,083,821</u>
	<u>64,791,230</u>		<u>68,454,814</u>		<u>44,517,312</u>		<u>74,855,982</u>		<u>69,354,672</u>

BRAZORIA COUNTY, TEXAS

CHANGES IN NET POSITION - Continued

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
Business-type Activities:					
Charges for Services	\$ 3,091,375	\$ 3,096,897	\$ 3,275,992	\$ 3,409,103	\$ 2,552,465
Operating Grants and Contributions	46,750	8,509		57,014	56,643
Capital Grants and Contributions	807,418	157,535	964,718	1,999,330	2,194,205
Total business-type activities program revenues	<u>3,945,543</u>	<u>3,262,941</u>	<u>4,240,710</u>	<u>5,465,447</u>	<u>4,803,313</u>
Total primary government program revenues	<u>\$ 48,995,517</u>	<u>\$ 67,800,205</u>	<u>\$ 55,077,284</u>	<u>\$ 59,193,138</u>	<u>\$ 59,836,788</u>
Net (Expense)/Revenue:					
Governmental activities	\$(96,350,146)	\$(75,569,740)	\$(98,738,031)	\$(105,208,766)	\$(103,714,502)
Business-type activities	47,098	(1,034,537)	(272,226)	652,928	1,014,704
Total primary governmental net expense	<u>(96,303,048)</u>	<u>(76,604,277)</u>	<u>(99,010,257)</u>	<u>(104,555,838)</u>	<u>(102,699,798)</u>
General Revenues & Other Changes in Net Position					
Governmental Activities:					
Property taxes	90,322,731	92,323,262	100,582,765	104,524,246	110,895,732
Sales and other taxes	16,971,997	18,244,871	20,439,065	22,400,586	28,255,671
Grants and contributions not restricted to specific programs	370,307	254,896	243,808	321,088	709,617
Investment income	1,178,754	341,652	563,572	429,659	499,740
Gain on sale of capital assets	69,146	671,000		280,921	99,302
Miscellaneous	1,345,057		1,010,487	305,676	1,934,315
Transfers		(1,894,000)	(20,145)		(690,800)
Total governmental activities	<u>110,257,992</u>	<u>109,941,681</u>	<u>122,819,552</u>	<u>128,262,176</u>	<u>141,703,577</u>
Business-type Activities:					
Unrestricted investment earnings	7,550	2,760	2,583	168	
Gain on sale of capital assets		3,563		3,791	
Transfers		1,894,000	20,145		690,800
Total business-type activities	<u>7,550</u>	<u>1,900,323</u>	<u>22,728</u>	<u>3,959</u>	<u>690,800</u>
Total primary government	<u>110,265,542</u>	<u>111,842,004</u>	<u>122,842,280</u>	<u>128,266,135</u>	<u>142,394,377</u>
Change in Net Position					
Governmental activities	13,907,846	34,371,941	24,081,521	23,053,410	37,989,075
Business-type activities	54,648	865,786	(249,498)	656,887	1,705,504
Total primary government	<u>\$ 13,962,494</u>	<u>\$ 35,237,727</u>	<u>\$ 23,832,023</u>	<u>\$ 23,710,297</u>	<u>\$ 39,694,579</u>

Fiscal Year				
2016	2017	2018	2019	2020
\$ 2,214,867	\$ 2,465,723	\$ 2,912,439	\$ 3,010,964	\$ 2,075,086
50,000	49,999	50,000	90,303	274,029
<u>65,169</u>	<u>310,613</u>			
<u>2,330,036</u>	<u>2,826,335</u>	<u>2,962,439</u>	<u>3,101,267</u>	<u>2,349,115</u>
\$ <u>67,121,266</u>	\$ <u>71,281,149</u>	\$ <u>47,479,751</u>	\$ <u>77,957,249</u>	\$ <u>71,703,787</u>
\$(130,773,636)	\$(135,437,551)	\$(157,275,726)	\$(123,653,851)	\$(113,486,615)
(1,442,695)	(1,092,383)	(1,312,566)	(1,303,267)	(1,381,439)
<u>(132,216,331)</u>	<u>(136,529,934)</u>	<u>(158,588,292)</u>	<u>(124,957,118)</u>	<u>(114,868,054)</u>
116,355,826	118,684,474	122,695,031	126,124,289	129,619,290
31,299,375	33,270,942	34,953,712	34,405,177	36,071,629
1,607,901	47,527	77,234	70,202	13,094
775,821	1,373,196	2,557,533	4,000,026	1,828,793
217,277	59,747	73,625	159,277	102,710
656,809	1,010,116	651,734	1,674,561	759,081
<u>(258,536)</u>			<u>(21,242)</u>	
<u>150,654,473</u>	<u>154,446,002</u>	<u>161,008,869</u>	<u>166,412,290</u>	<u>168,394,597</u>
		373	45	
<u>258,536</u>			<u>21,242</u>	
<u>258,536</u>	<u>-0-</u>	<u>373</u>	<u>21,287</u>	<u>-0-</u>
<u>150,913,009</u>	<u>154,446,002</u>	<u>161,009,242</u>	<u>166,433,577</u>	<u>168,394,597</u>
19,880,837	19,008,451	3,733,143	42,758,439	54,907,982
(1,184,159)	(1,092,383)	(1,312,193)	(1,281,980)	(1,381,439)
\$ <u>18,696,678</u>	\$ <u>17,916,068</u>	\$ <u>2,420,950</u>	\$ <u>41,476,459</u>	\$ <u>53,526,543</u>

BRAZORIA COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund:					
Nonspendable	\$ 1,158,255	\$ 1,165,424	\$ 1,351,205	\$ 9,863,383	\$ 12,549,827
Restricted	1,530,251	1,453,855	935,285	102,797	94,151
Committed	1,553,849	1,467,868	1,741,708	938,565	808,460
Unassigned	<u>34,200,927</u>	<u>41,062,932</u>	<u>50,715,965</u>	<u>52,891,607</u>	<u>64,255,372</u>
Total general fund	<u>\$ 38,443,282</u>	<u>\$ 45,150,079</u>	<u>\$ 54,744,163</u>	<u>\$ 63,796,352</u>	<u>\$ 77,707,810</u>
All Other Governmental Funds:					
Nonspendable	\$ 1,053,294	\$ 1,542,479	\$ 1,312,148	\$ 1,217,016	\$ 1,335,749
Restricted	31,269,960	63,146,748	53,067,517	39,060,016	41,894,278
Committed	778,699			6,387,244	1,008,271
Unassigned	<u>(13,309)</u>	<u>(249,837)</u>	<u>(1,179,913)</u>	<u>(122,709)</u>	<u>(15,673)</u>
Total all other governmental funds	<u>\$ 33,088,644</u>	<u>\$ 64,439,390</u>	<u>\$ 53,199,752</u>	<u>\$ 46,541,567</u>	<u>\$ 44,222,625</u>

Table 3

Fiscal Year				
2016	2017	2018	2019	2020
\$ 13,860,880	\$ 1,147,613	\$ 1,435,315	\$ 1,787,794	\$ 2,212,018
96,059	101,041	93,390	87,764	72,978
775,536	803,179	753,344	781,807	795,120
<u>75,587,237</u>	<u>93,351,198</u>	<u>102,210,746</u>	<u>106,867,643</u>	<u>110,226,060</u>
<u>\$ 90,319,712</u>	<u>\$ 95,403,031</u>	<u>\$ 104,492,795</u>	<u>\$ 109,525,008</u>	<u>\$ 113,306,176</u>
\$ 819,182	\$ 1,095,455	\$ 852,568	\$ 674,307	\$ 814,856
51,674,914	47,605,744	57,566,618	56,287,043	40,579,679
897,615	858,914	900,466	940,408	897,084
(523,030)	(98,043)	(4,320,798)	(919,948)	(1,563,639)
<u>\$ 52,868,681</u>	<u>\$ 49,462,070</u>	<u>\$ 54,998,854</u>	<u>\$ 56,981,810</u>	<u>\$ 40,727,980</u>

BRAZORIA COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
Revenues:					
Taxes	\$ 107,106,700	\$ 110,958,850	\$ 121,080,797	\$ 127,161,551	\$ 138,766,567
Intergovernmental	21,252,449	36,457,092	25,990,993	24,277,946	23,501,265
Charges for services	9,312,082	9,630,462	10,326,829	10,883,414	11,565,888
Licenses and permits	4,748,920	4,876,770	5,245,553	5,655,291	5,523,340
Fines and forfeitures	3,868,556	3,772,795	4,332,729	4,168,138	3,825,950
Special assessments	221,773	193,309	196,203	195,833	103,901
Investment income	1,197,606	330,704	531,586	415,901	492,533
Miscellaneous	2,131,525	2,259,033	2,360,819	5,742,304	4,612,592
Total revenues	<u>149,839,611</u>	<u>168,479,015</u>	<u>170,065,509</u>	<u>178,500,378</u>	<u>188,392,042</u>
Expenditures:					
Current Expenditures:					
General administration	9,161,421	8,086,323	8,548,201	10,301,303	9,246,389
Judicial and legal	16,748,044	16,980,083	17,856,724	19,011,805	20,340,488
Financial administration	9,204,212	10,309,390	11,374,699	12,083,956	13,174,716
Elections	413,086	412,593	487,833	417,732	609,346
Public facilities	4,428,992	4,876,561	4,288,098	4,253,519	4,364,603
Public safety	17,115,173	17,558,737	18,673,646	19,446,981	20,264,608
Corrections	23,659,629	23,475,441	24,472,837	25,275,267	27,032,437
Public transportation	20,420,257	18,796,758	20,085,745	23,512,232	18,559,567
Health and welfare	11,255,659	9,296,836	8,233,428	12,288,441	10,750,567
Public assistance	296,000	296,000	296,000	321,000	346,000
Culture and recreation	8,647,754	8,977,994	9,978,916	9,344,677	10,369,672
Conservation	337,521	334,459	509,363	432,729	386,447
Environmental protection	272,161	532,919	9,176,406	235,250	233,191
Community development	5,964,892	7,369,411	15,956,234	3,648,487	6,155,624
Capital outlay	15,687,513	29,094,764	12,420,735	38,547,549	25,703,879
Debt Service:					
Principal	5,030,000	5,590,000	5,520,000	3,500,000	5,385,000
Interest and fiscal charges	3,319,324	3,187,785	3,956,542	3,757,309	3,613,673
Total expenditures	<u>151,961,638</u>	<u>165,176,054</u>	<u>171,835,407</u>	<u>186,378,237</u>	<u>176,536,207</u>
Excess of revenues over (under) expenditures	<u>(2,122,027)</u>	<u>3,302,961</u>	<u>(1,769,898)</u>	<u>(7,877,859)</u>	<u>11,855,835</u>

(continued)

Table 4
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Fiscal Year				
2016	2017	2018	2019	2020
\$ 147,866,922	\$ 151,822,127	\$ 156,637,465	\$ 160,113,605	\$ 165,341,870
22,995,395	29,188,892	16,449,618	32,175,574	36,643,756
12,103,145	12,580,108	13,144,085	13,353,468	13,127,243
5,904,986	5,897,453	6,336,616	5,540,952	5,296,543
3,924,628	3,951,481	4,673,351	4,284,839	3,509,011
106,388	59,424	170,576	106,830	132,278
766,417	1,358,178	2,522,920	3,949,252	1,784,081
<u>18,458,808</u>	<u>12,472,269</u>	<u>6,205,259</u>	<u>13,536,466</u>	<u>9,641,079</u>
<u>212,126,689</u>	<u>217,329,932</u>	<u>206,139,890</u>	<u>233,060,986</u>	<u>235,475,861</u>
11,074,339	12,877,768	14,472,020	15,196,356	13,101,857
21,059,499	22,443,315	24,323,747	25,688,967	26,372,914
12,632,942	14,207,371	15,884,878	17,549,834	17,943,811
742,970	740,275	380,308	466,363	831,987
4,286,261	4,565,395	4,487,448	4,638,972	4,848,889
20,095,975	22,448,522	22,857,035	24,278,231	26,773,455
27,862,534	28,872,444	29,622,245	30,075,609	30,948,717
23,452,938	33,730,772	24,490,219	21,592,301	24,202,771
11,483,007	13,023,794	13,040,895	12,923,855	13,281,498
346,000	393,500	403,000	410,000	413,000
10,469,790	11,276,542	12,094,791	12,418,219	13,137,884
428,328	459,633	437,162	442,055	402,688
242,319	211,045	359,502	301,520	305,172
3,371,875	3,352,989	1,806,228	3,346,093	7,828,403
32,159,320	40,393,990	23,877,541	46,969,481	58,188,889
4,495,000	3,780,000	6,645,000	6,805,000	6,708,944
<u>3,326,676</u>	<u>3,089,439</u>	<u>3,143,310</u>	<u>3,161,438</u>	<u>3,178,453</u>
<u>187,529,773</u>	<u>215,866,794</u>	<u>198,325,329</u>	<u>226,264,294</u>	<u>248,469,332</u>
<u>24,596,916</u>	<u>1,463,138</u>	<u>7,814,561</u>	<u>6,796,692</u>	<u>(12,993,471)</u>

BRAZORIA COUNTY, TEXAS*CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - Continued*

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2011	2012	2013	2014	2015
Other Financing Sources (Uses):					
Issuance of general obligation bonds	\$	\$ 38,125,000	\$	\$	\$
Issuance of tax notes				9,900,000	
Premium on the sale of bonds		3,076,953			
Proceeds from sale of capital assets	218,385	107,459	144,489	371,862	427,481
Payments to escrow agent		(4,660,830)			
Transfers in	7,686,208	4,097,912	2,065,045	4,675,224	10,464,194
Transfers out	(7,686,208)	(5,991,912)	(2,085,190)	(4,675,224)	(11,154,994)
Total other financing sources (uses)	<u>218,385</u>	<u>34,754,582</u>	<u>124,344</u>	<u>10,271,862</u>	<u>(263,319)</u>
Net change in fund balances	<u>\$ (1,903,642)</u>	<u>\$ 38,057,543</u>	<u>\$ (1,645,554)</u>	<u>\$ 2,394,003</u>	<u>\$ 11,592,516</u>
Debt service as a percentage of noncapital expenditures	6.1%	6.5%	5.9%	4.9%	6.0%

Fiscal Year				
2016	2017	2018	2019	2020
\$ 16,550,000	\$	\$ 12,535,000	\$	\$ 9,840,000
2,250,887		1,329,158		1,884,729
388,849	213,570	370,337	397,833	525,379
(18,432,305)		(4,922,508)		(11,682,740)
2,439,057	7,102,652	3,402,319	5,736,527	7,276,559
(6,535,446)	(7,102,652)	(5,902,319)	(5,915,883)	(7,323,118)
(3,338,958)	213,570	6,811,987	218,477	520,809
<u>\$ 21,257,958</u>	<u>\$ 1,676,708</u>	<u>\$ 14,626,548</u>	<u>\$ 7,015,169</u>	<u>\$(12,472,662)</u>
5.0%	3.9%	5.6%	5.6%	5.2%

BRAZORIA COUNTY, TEXAS

Table 5

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

(Amounts in thousands)

Fiscal Year	Real Property			Less: Exemptions	Net Real Property	Minerals	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate
	Residential	Commercial	Total						
2020	\$ 19,786,600	\$ 25,902,360	\$ 45,688,960	\$ 20,185,953	\$ 25,503,007	\$ 328,298	\$ 5,341,748	\$ 31,173,053	\$ 0.415233
2019	18,529,190	23,835,046	42,364,236	17,770,735	24,593,501	221,327	4,671,603	29,486,431	0.427914
2018	17,446,320	19,715,537	37,161,857	13,490,658	23,671,199	206,496	4,077,303	27,954,998	0.440234
2017	16,177,230	15,881,822	32,059,052	10,198,519	21,860,533	202,589	4,011,134	26,074,256	0.457405
2016	14,329,627	13,518,352	27,847,979	8,476,232	19,371,747	339,818	4,175,919	23,887,484	0.486000
2015	13,200,329	11,856,666	25,056,995	7,688,726	17,368,269	581,582	4,223,915	22,173,766	0.498500
2014	12,533,490	11,331,528	23,865,018	6,892,577	16,972,441	506,779	4,091,190	21,570,410	0.492020
2013	12,262,875	11,064,702	23,327,577	7,382,439	15,945,138	378,102	3,897,896	20,221,136	0.485860
2012	12,144,343	10,995,245	23,139,588	7,556,250	15,583,338	391,224	3,599,879	19,574,441	0.473101
2011	12,001,937	11,300,768	23,302,705	7,340,641	15,962,064	424,448	3,210,238	19,596,750	0.463101

Source: Brazoria County Appraisal District

Note: Brazoria County assesses property annually. Property is assessed at actual market value.
Tax rates are per \$ 100 of assessed value.



BRAZORIA COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2010 Tax Rate for 9/30/11	2011 Tax Rate for 9/30/12	2012 Tax Rate for 9/30/13	2013 Tax Rate for 9/30/14
County Direct Rates:				
General Fund	0.319268	0.323617	0.323913	0.335050
Road & Bridge	0.032800	0.036500	0.045000	0.050000
Mosquito Control	0.008000	0.010000	0.013947	0.013540
Special R&B - Article 6790	0.060000	0.060000	0.060000	0.060000
Debt Service Fund - Jail Building Bonds	0.015141	0.015000	0.011587	0.000000
General Obligation – 2012 Refunding	0.005200	0.006000	0.002800	0.004600
Certificate of Obligation - Series 2006	0.005600	0.005784	0.005363	0.005350
Certificate of Obligation - Series 2012			0.006250	0.005360
Certificate of Obligation - Series 2018				
2013 Tax Notes				
2016 Limited Tax Refunding				
Brazoria County Toll Road Authority				
Mobility Bonds	<u>0.017092</u>	<u>0.016200</u>	<u>0.017000</u>	<u>0.018120</u>
Total direct rate	<u>0.463101</u>	<u>0.473101</u>	<u>0.485860</u>	<u>0.492020</u>
City Rates:				
Alvin	0.803600	0.843600	0.843800	0.843600
Angleton	0.706000	0.723500	0.723500	0.723500
Brazoria	0.762300	0.762300	0.762300	0.770700
Brookside Village	0.500000	0.500000	0.500000	0.500000
Clute	0.672000	0.672000	0.672000	0.672000
Danbury	0.769538	0.826940	0.826940	0.829169
Freeport	0.708266	0.680000	0.700000	0.675586
City of Hillcrest Village	0.377754	0.389106	0.391782	0.432600
Town of Holiday Lakes	0.983434	1.035704	1.085564	1.062565
Village of Jones Creek	0.380000	0.380000	0.380000	0.410000
Lake Jackson	0.390000	0.390000	0.390000	0.390000
Liverpool	0.236850	0.236850	0.230463	0.230463
City of Iowa Colony				
Manvel	0.587863	0.587863	0.587863	0.587863
City of Oyster Creek	0.423154	0.431106	0.473161	0.476394
Pearland	0.665100	0.685100	0.705100	0.705100
Town of Quintana	0.024413	0.024413	0.023640	0.022882
Richwood	0.693660	0.693660	0.735680	0.735680
Village of Bailey's Prairie				
Village of Surfside Beach	0.408801	0.402610	0.432601	0.432601
Sweeny	0.772818	0.782818	0.844034	0.887456
West Columbia	0.831900	0.831900	0.831900	0.831900
School District Rates:				
Alvin ISD	1.304100	1.344100	1.329100	1.329100
Angleton ISD	1.455200	1.455200	1.455200	1.455200
Brazosport ISD	1.241500	1.241500	0.125950	1.255300
Columbia-Brazoria ISD	1.296500	1.296500	1.296500	1.296500
Damon ISD	1.170000	1.170000	1.170000	1.170000
Danbury ISD	1.135400	1.137000	1.136445	1.141081
Pearland ISD	1.419400	1.419400	1.419400	1.415700
Sweeny ISD	1.211700	1.211700	1.211700	1.211700
Special District Rates:				
Alvin Community College	0.199830	0.199485	0.199756	0.199756
Angleton-Danbury Hospital	0.279998	0.299592	0.359592	0.362678
Brazoria Co. DD # 1 (Angleton)	0.183900	0.176563	0.176563	0.175448
Brazoria Co. DD # 2 (Velasco)	0.090907	0.094214	0.094805	0.100226
Brazoria Co. DD # 3 (Alvin or C&R #3)	0.150000	0.150000	0.150000	0.150000
Brazoria Co. DD # 4 (Pearland)	0.156000	0.156000	0.156000	0.156000
Brazoria Co. DD # 5 (Iowa Colony)	0.189098	0.188304	0.193966	0.193194
Brazoria Co. DD # 8 (Danbury)	0.366000	0.366000	0.366000	0.349474
Brazoria Co. DD #11 (W. Brazoria Co.)	0.020000	0.020000	0.020000	0.020000
Brazoria Co. FWSD # 1	0.280000	0.280000	0.250000	0.000000
Brazoria Co. MUD # 2 (Southwyck)	0.500000	0.500000	0.490000	0.490000
Brazoria Co. MUD # 3 (Silverlake)	0.630000	0.630000	0.630000	0.630000
Brazoria Co. MUD # 4 (Country Place)	0.630000	0.660000	0.630000	0.000000
Brazoria Co. MUD # 6 (Weatherford)	0.630000	0.630000	0.630000	0.630000
Brazoria Co. MUD #16	0.950000	0.950000	0.940000	0.940000

Table 6
Page 1 of 2

2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18	2018 Tax Rate for 9/30/19	2019 Tax Rate for 9/30/20
0.326841	0.317704	0.300829	0.292097	0.282324	0.273324
0.056480	0.055000	0.055000	0.050000	0.050000	0.050000
0.013540	0.011690	0.006500	0.003000	0.001500	0.007657
0.060000	0.060000	0.060000	0.060000	0.060000	0.050000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.004410	0.004100	0.003700	0.001600	0.000000	0.000000
0.005070	0.004700	0.000000	0.000000	0.000000	0.000000
0.005120	0.004700	0.004026	0.008500	0.007500	0.007570
				0.001290	0.001320
0.008800	0.001606	0.001450	0.007300	0.010100	0.009240
		0.003300	0.003090	0.003800	0.002860
	0.010700	0.009600	0.007300	0.007000	0.002762
<u>0.018239</u>	<u>0.015800</u>	<u>0.013000</u>	<u>0.007347</u>	<u>0.004400</u>	<u>0.010500</u>
<u>0.498500</u>	<u>0.486000</u>	<u>0.457405</u>	<u>0.440234</u>	<u>0.427914</u>	<u>0.415233</u>
0.838600	0.838600	0.798000	0.788000	0.788000	0.788000
0.723500	0.717598	0.707598	0.707598	0.697580	0.697580
0.770700	0.790700	0.790700	0.721976	0.721976	0.680476
0.500000	0.528600	0.528600	0.528600	0.733767	0.636187
0.672000	0.659000	0.643000	0.625000	0.625000	0.625000
0.829169	0.799313	0.768701	0.765672	0.816924	0.773569
0.675586	0.645642	0.628005	0.628005	0.628005	0.628005
0.448415	0.412180	0.407932	0.407932	0.410335	0.389010
1.046788	0.965516	0.869048	1.010761	1.468486	1.360949
0.410000	0.410000	0.410000	0.410000	0.462691	0.411289
0.216473	0.360000	0.337500	0.337500	0.335200	0.348200
0.387500	0.215304	0.193770	0.189288	0.189288	0.189288
		0.444372	0.429500	0.489209	0.489209
0.580000	0.580000	0.570000	0.570000	0.690000	0.640000
0.476394	0.332273	0.303816	0.303816	0.258976	0.293346
0.712100	0.705300	0.681200	0.685059	0.709158	0.741212
0.013046	0.013046	0.012938	0.013830	0.014898	0.014898
0.735680	0.735680	0.672580	0.634444	0.670204	0.670204
		0.069164	0.069706	0.069706	0.069367
0.397940	0.375204	0.359506	0.359506	0.359506	0.353778
0.908000	0.842869	0.747062	0.747062	0.747062	0.747062
0.831900	0.830000	0.830000	0.820000	0.820000	0.820000
1.417000	1.417000	1.450000	1.450000	1.450000	1.397700
1.455200	1.455200	1.455200	1.455200	1.455200	1.385200
1.255300	1.255300	1.255300	1.255300	1.255300	1.185300
1.284700	1.284700	1.284700	1.269500	1.258059	1.170340
1.170000	1.170000	1.170000	1.170000	1.170000	1.068300
1.240000	1.255000	1.256600	1.250700	1.604700	1.468350
1.415700	1.415600	1.415600	1.415600	1.415600	1.395600
1.211700	1.211700	1.211700	1.211700	1.211700	1.141700
0.204009	0.204009	0.191744	0.180750	0.187775	0.185862
0.346854	0.321751	0.302817	0.273681	0.258328	0.242259
0.176597	0.166619	0.155164	0.146855	0.131182	0.130352
0.098018	0.093878	0.091501	0.085000	0.084120	0.084550
0.150000	0.150000	0.150000	0.150000	0.150000	0.150000
0.156000	0.155500	0.146000	0.146000	0.146000	0.146000
0.186402	0.171667	0.156283	0.150131	0.154637	0.151131
0.325442	0.307812	0.276115	0.252063	0.252063	0.232948
0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.490000	0.440000	0.440000	0.400000	0.400000	0.400000
0.630000	0.620000	0.620000	0.590000	0.590000	0.590000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.630000	0.600000	0.600000	0.600000	0.600000	0.600000
0.940000	0.940000	0.940000	0.940000	0.890000	0.850000

(continued)

BRAZORIA COUNTY, TEXAS**DIRECT AND OVERLAPPING PROPERTY TAX RATES - Continued**

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2010 Tax Rate for 9/30/11	2011 Tax Rate for 9/30/12	2012 Tax Rate for 9/30/13	2013 Tax Rate for 9/30/14
Special Districts: (continued)				
Brazoria Co. MUD #17	0.547000	0.547000	0.547000	0.544000
Brazoria Co. MUD #18	0.550000	0.545000	0.530000	0.510000
Brazoria Co. MUD #19	0.620000	0.600000	0.580000	0.550000
Brazoria Co. MUD #21	1.430000	1.430000	1.430000	1.430000
Brazoria Co. MUD #22				1.400000
Brazoria Co. MUD #23	0.770000	0.630000	0.610000	0.600000
Brazoria Co. MUD #24				
Brazoria Co. MUD #25	1.100000	1.100000	1.050000	1.000000
Brazoria Co. MUD #26	0.710000	0.690000	0.690000	0.690000
Brazoria Co. MUD #28	0.820000	0.820000	0.820000	0.820000
Brazoria Co. MUD #29	0.800000	0.800000	0.900000	0.940000
Brazoria Co. MUD #31	1.300000	1.300000	1.300000	1.300000
Brazoria Co. MUD #32				
Brazoria Co. MUD #34	0.850000	0.850000	0.850000	0.850000
Brazoria Co. MUD #35	1.020000	1.020000	1.020000	1.020000
Brazoria Co. MUD #36	0.700000	0.700000	0.700000	0.700000
Brazoria Co. MUD #39				
Brazoria Co. MUD #40				
Brazoria Co. MUD #43				
Brazoria Co. MUD #55				
Brazoria Co. MUD #56				
Brazoria Co. MUD #61				
Brazoria Co. MUD #66				
Brazoria Co. MUD #73				
Brazoria/Ft. Bend MUD #1	0.850000	0.850000	0.850000	0.850000
Harris-Brazoria MUD #509				
Sedona Lakes MUD #100	1.250000	1.250000	1.250000	1.250000
Port Freeport	0.053500	0.053500	0.051500	0.045000
Brazosport College	0.190175	0.239198	0.259436	0.267309
Commodore Cove Improvement District	0.472234	0.475693	0.461570	0.467538
Oak Manor MUD	0.480000	0.500000	0.505000	0.520000
Pearland Municipal Management Dist. 32				
Brazoria Co. Fresh Water Supply District #2				
Treasure Island MUD	0.576368	0.604590	0.551848	0.575262
Varner Creek Utility District	0.858000	0.888220	0.928000	0.890000
Sweeny Hospital	0.380692	0.393133	0.429109	0.470003
Emergency Svc District #1	0.080000	0.080000	0.080000	0.080000
Emergency Svc District #2	0.030000	0.030000	0.030000	0.030000
Emergency Svc District #3	0.095000	0.097200	0.098322	0.098322
Emergency Svc District #4				
Emergency Svc District #5				
Emergency Svc District #6				

Source: Brazoria County Appraisal District (www.brazoriacad.org)
Brazoria County Commissioner's Court minutes

Table 6
Page 2 of 2

<u>2014 Tax Rate for 9/30/15</u>	<u>2015 Tax Rate for 9/30/16</u>	<u>2016 Tax Rate for 9/30/17</u>	<u>2017 Tax Rate for 9/30/18</u>	<u>2018 Tax Rate for 9/30/19</u>	<u>2019 Tax Rate for 9-30-20</u>
0.520000	0.460000	0.460000	0.380000	0.380000	0.360000
0.470000	0.390000	0.390000	0.310000	0.310000	0.290000
0.510000	0.450000	0.450000	0.380000	0.360000	0.350000
1.430000	1.320000	1.320000	1.140000	1.120000	1.120000
1.400000	1.400000	1.400000	1.400000	1.400000	1.400000
0.580000	0.540000	0.540000	0.470000	0.460000	0.460000
			1.500000	1.500000	1.500000
0.950000	0.870000	0.870000	0.740000	0.690000	0.670000
0.690000	0.690000	0.690000	0.690000	0.690000	0.690000
0.820000	0.820000	0.820000	0.820000	0.820000	0.820000
0.940000	0.940000	0.940000	0.940000	0.940000	0.940000
1.280000	1.250000	1.250000	1.220000	1.220000	1.220000
			1.350000	1.350000	1.350000
0.850000	0.820000	0.820000	0.800000	0.780000	0.750000
1.020000	1.020000	1.020000	1.000000	1.000000	1.000000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
			1.500000	1.500000	1.500000
			1.500000	1.500000	1.500000
					0.950000
1.000000	1.000000	1.000000	0.885000	0.885000	0.885000
					0.775000
0.910000	0.910000	0.910000	0.910000	0.910000	0.910000
				0.940000	0.940000
					0.670000
0.850000	0.850000	0.850000	0.848000	0.848000	0.848000
			0.850000	0.850000	0.850000
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
0.045000	0.041304	0.040100	0.040100	0.040100	0.040100
0.280878	0.277510	0.285040	0.303249	0.298500	0.300177
0.439336	0.399327	0.205984	0.204235	0.208164	0.202349
0.510000	0.540000	0.500000	0.500000	0.700000	0.600000
	0.100000	0.100000	0.100000	0.087500	0.097500
			0.405000	0.365000	0.326000
0.553152	0.518997	0.503878	0.531270	0.535735	0.450318
0.830000	0.760000	0.710000	0.650000	0.640000	0.600000
0.483126	0.510351	0.527302	0.516523	0.548211	0.541299
0.080000	0.080000	0.080000	0.079218	0.079114	0.072528
0.065000	0.065000	0.061570	0.075000	0.084704	0.078060
0.097500	0.100000	0.100000	0.100000	0.099350	0.100000
					0.100000
					0.069500

BRAZORIA COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(Amounts in thousands)

Table 7

<u>2020 Taxpayer</u>	<u>Type of Business</u>	<u>2020 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,863,717	9.19%
Blue Cube Operations LLC	Chemical Manufacturer	715,766	2.30%
Ineos USA LLC	Chemical Manufacturer	593,803	1.90%
Phillips 66 Company	Petroleum Refinery	578,797	1.86%
Chevron Phillips Chemical Co LP	Petroleum Refinery	474,672	1.52%
Seaway Crude Pipeline Company LLC	Utility Company	351,643	1.13%
BASF Corp Chemicals Division	Chemical Manufacturer	346,446	1.11%
Denbury Onshore LLC	Utility Company	237,776	0.76%
Centerpoint Energy Inc.	Utility Company	185,740	0.60%
Freeport LNG	Natural Gas Company	154,472	0.50%
		<u>\$ 6,502,832</u>	<u>\$ 20.87%</u>

<u>2011 Taxpayer</u>	<u>Type of Business</u>	<u>2011 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,529,358	12.91%
Conoco/Phillips Company	Petroleum Refinery	495,699	2.53%
BASF Corp	Chemical Manufacturer	424,098	2.16%
Ineos USA LLC	Chemical Manufacturer	376,366	1.92%
Chevron Phillips Chemical Co LP	Petroleum Refinery	262,285	1.34%
Ascend Performance Materials, LLC	Chemical Manufacturer	149,371	0.76%
Shintech Inc.	Chemical Manufacturer	139,551	0.71%
Centerpoint Energy Inc.	Utility Company	125,415	0.64%
Hillcorp Energy Company	Utility Company	107,288	0.55%
Danbury Onshore LLC	Utility Company	106,580	0.54%
		<u>\$ 4,716,011</u>	<u>\$ 24.06%</u>

Source: Brazoria County Appraisal District
Assessed Valuation - 2020 \$ 31,173,053
Assessed Valuation - 2011 \$ 19,596,750

BRAZORIA COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years
 (Amounts in thousands)

Table 8

Fiscal Year	Taxes Levied For the Fiscal Year (Original Levy)		Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Original Levy	Amount Collected	Percentage of Original Levy		Amount	Percentage of Levy
2020	\$ 128,663		\$ 127,604	99.18%	\$ 884	\$ 128,488	99.86%
2019	125,539		124,546	99.21%	821	125,367	99.86%
2018	121,836		120,719	99.08%	971	121,690	99.88%
2017	117,970		116,889	99.08%	471	117,360	99.48%
2016	115,243		114,341	99.22%	420	114,761	99.58%
2015	110,020		109,046	99.11%	559	109,605	99.62%
2014	103,852		102,913	99.10%	448	103,361	99.53%
2013	98,767		97,705	98.92%	546	98,251	99.48%
2012	92,716		90,896	98.04%	1,309	92,205	99.45%
2011	89,443		88,280	98.70%	573	88,853	99.34%

Source: Brazoria County Tax Assessor-Collector

Note: The information in this schedule relates to the County's own property tax levies, and does not include those it collected on behalf of other governments.

BRAZORIA COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
 Last Ten Fiscal Years

Table 9

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Premium on Bonds	Tax Note	Total Outstanding Debt	Percentage of Personal Income ⁽¹⁾	Population ⁽¹⁾	Per Capita
2011	\$ 43,565,000	\$ 17,775,000	\$ 756,931	\$	62,096,931	0.76%	319,781	194.19
2012	52,310,000	37,075,000	3,690,314		93,075,314	0.97%	323,185	287.99
2013	48,015,000	35,850,000	3,394,545		87,259,545	0.92%	330,460	264.05
2014	45,140,000	35,225,000	3,153,740	9,900,000	93,418,740	0.96%	335,943	278.08
2015	42,175,000	34,570,000	2,912,935	8,135,000	87,792,935	0.88%	339,455	258.63
2016	38,035,000	33,010,000	4,411,736	7,885,000	83,341,736	0.74%	354,355	235.19
2017	35,075,000	32,440,000	3,994,390	7,635,000	79,144,390	0.67%	357,982	221.08
2018	31,630,000	38,795,000	4,922,535	5,805,000	81,152,535	0.67%	365,453	222.06
2019	29,500,000	36,975,000	4,470,789	2,950,000	73,895,789	0.57%	372,966	198.13
2020	25,770,000	35,085,000	5,842,125	--	66,697,125	0.47%	381,580	174.79

Note: Details regarding the County's outstanding debt are found in the notes to the financial statements.

(1) Personal income is disclosed on page 272.

(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 272.

BRAZORIA COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Fiscal Years

Table 10

<u>Fiscal Year</u>	<u>Outstanding Bonds⁽¹⁾</u>	<u>Less: Amounts Available in Debt Service Fund⁽²⁾</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property⁽³⁾</u>	<u>Per Capita⁽⁴⁾</u>
2020	\$ 66,697,125	\$ 14,175,050	\$ 52,522,075	\$ 0.17%	\$ 138
2019	70,945,789	13,170,547	57,775,242	0.20%	155
2018	75,347,535	10,229,673	65,117,862	0.23%	178
2017	71,509,390	9,717,391	61,791,999	0.24%	173
2016	75,456,736	7,674,598	67,782,138	0.28%	191
2015	79,657,935	4,278,259	75,379,676	0.34%	222
2014	83,518,740	3,742,201	79,776,539	0.37%	237
2013	87,259,545	3,570,603	83,688,942	0.41%	253
2012	93,075,314	3,745,648	89,329,666	0.46%	276
2011	62,096,931	5,589,069	56,507,862	0.28%	177

Source: Comprehensive Annual Financial Report (Detailed Notes on all funds)

- (1) This is the general obligation bonded debt and certificates of obligation bonded debt, net of original issuance premiums.
- (2) This is the amount restricted for debt service principal payments.
- (3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 258 for property value data.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 272.

BRAZORIA COUNTY, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

As of September 30, 2020

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
Special Districts:				
Angleton-Danbury Medical Center	08/31/2020	\$ 4,090,000 *	100.00%	\$ 4,090,000
Brazoria Co. MUD #3	05/02/2019	1,154,328	100.00%	1,154,328
Brazoria Co. MUD #6 (Weatherford)	12/31/2018	14,837,523	100.00%	14,837,523
Brazoria Co. MUD #16	05/13/2019	12,586,161	100.00%	12,586,161
Brazoria Co. MUD #17	07/02/2019	18,171,209	100.00%	18,171,209
Brazoria Co. MUD #18	06/30/2019	18,817,342	51.54%	9,698,458
Brazoria Co. MUD #19	03/01/2020	21,593,460	100.00%	21,593,460
Brazoria Co. MUD #21	09/01/2019	26,714,809	100.00%	26,714,809
Brazoria Co. MUD #22	05/19/2020	32,665,699	99.83%	32,610,167
Brazoria Co. MUD #23	01/09/2019	12,729,396	100.00%	12,729,396
Brazoria Co. MUD #25	01/18/2019	19,015,621	100.00%	19,015,621
Brazoria Co. MUD #26	01/07/2020	7,028,902	100.00%	7,028,902
Brazoria Co. MUD #28	12/19/2018	53,867,789	77.68%	41,844,498
Brazoria Co. MUD #29	12/21/2018	21,170,741	100.00%	21,170,741
Brazoria Co. MUD #31	12/19/2019	39,484,616	100.00%	39,484,616
Brazoria Co. MUD #34	07/01/2020	32,879,510	100.00%	32,879,510
Brazoria Co. MUD #35	08/31/2020	8,550,000 *	100.00%	8,550,000
Brazoria Co. MUD #36	08/31/2020	4,250,000 *	100.00%	4,250,000
Brazoria Co. MUD #39	04/28/2020	24,454,782	100.00%	24,454,782
Brazoria Co. MUD #55	10/10/2019	26,307,646	100.00%	26,307,646
Brazoria Co. MUD #61	04/08/2020	12,463,594	100.00%	12,463,594
Brazoria Co. MUD #66	08/31/2020	3,500,000 *	100.00%	3,500,000
Brazoria-Fort Bend Co. MUD #509	02/01/2019	63,779,151	57.12%	36,430,651
Brazosport College District	08/31/2020	49,155,000 *	100.00%	49,155,000
Harris-Brazoria Co MUD #509	03/19/2020	40,117,339	32.57%	13,066,217
Varner Creek Utility District	04/30/2019	8,542,764	100.00%	8,542,764
Sedona Lakes MUD #1	05/23/2019	25,240,664	100.00%	25,240,664
Velasco Drainage District	08/31/2020	4,850,000 *	100.00%	4,850,000
Total Special Districts		\$ 608,018,046		\$ 532,420,717
Cities:				
Alvin	09/30/2018	\$ 19,808,958	100.00%	\$ 19,808,958
Angleton	09/27/2019	13,408,600	100.00%	13,408,600
Brazoria	08/31/2020	4,925,000 *	100.00%	4,925,000
Clute	09/30/2018	1,474,292	100.00%	1,474,292
Danbury	08/31/2020	681,000 *	100.00%	681,000
Freeport	09/30/2019	736,592	100.00%	736,592
Lake Jackson	09/30/2018	25,542,021	100.00%	25,542,021
Manvel	08/31/2020	22,755,000 *	100.00%	22,755,000
Pearland	09/30/2019	315,714,945	86.11%	271,862,139
Richwood	09/30/2019	3,790,576	100.00%	3,790,576
Sweeny	09/30/2018	3,704,637	100.00%	3,704,637
Surfside Beach	08/31/2020	1,708,000 *	100.00%	1,708,000
Total Cities		\$ 414,249,621		\$ 370,396,815

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT - Continued

As of September 30, 2020

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
School Districts:				
Alvin CCD	08/31/2020	\$ 28,625,000 *	100.00%	\$ 28,625,000
Alvin ISD	06/30/2019	797,209,371 *	100.00%	797,209,371
Angleton ISD	08/31/2020	140,985,000	100.00%	140,985,000
Brazosport ISD	08/31/2020	343,414,985 *	100.00%	343,414,985
Columbia-Brazoria ISD	01/01/2020	37,815,991	100.00%	37,815,991
Damon ISD	08/31/2020	525,000 *	100.00%	525,000
Danbury ISD	08/31/2020	18,505,000 *	100.00%	18,505,000
Pearland ISD	06/30/2019	423,826,911	97.60%	413,655,065
Sweeny ISD	08/31/2020	<u>56,480,000</u> *	100.00%	<u>56,480,000</u>
Total School Districts		<u>\$ 1,847,387,258</u>		<u>\$ 1,837,215,412</u>
Subtotal, overlapping debt				\$ 2,740,032,945
Total direct debt - Brazoria County			9/30/2020	<u>66,697,125</u>
Total direct and overlapping debt				<u>\$ 2,806,730,070</u>

Source: Brazoria County Auditor's office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

* Gross Debt

** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were /estimated by determining the portion another governmental unit's taxable assessed value that is within the County's boundaries and /dividing it by each unit's total taxable assessed value.

BRAZORIA COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
 Last Ten Fiscal Years
 (Unaudited)
 (Amounts in thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Assessed Value	\$ 19,596,750	\$ 19,574,441	\$ 20,221,136	\$ 21,570,410
Debt Limit 25%	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Debt Limit	<u>\$ 4,899,188</u>	<u>\$ 4,893,610</u>	<u>\$ 5,055,284</u>	<u>\$ 5,392,603</u>
Total bonded debt	\$ 61,340	\$ 89,385	\$ 83,865	\$ 90,265
Less: Amount available-repayment of General obligation bonds	<u>3,795</u>	<u>4,182</u>	<u>3,884</u>	<u>4,099</u>
Total net debt applicable to limit	<u>\$ 57,545</u>	<u>\$ 85,203</u>	<u>\$ 79,981</u>	<u>\$ 86,166</u>
Legal debt margin	<u>\$ 4,841,643</u>	<u>\$ 4,808,407</u>	<u>\$ 4,975,303</u>	<u>\$ 5,306,437</u>
Total net debt applicable to the limit As a percentage of debt limit	1.2%	1.7%	1.6%	1.6%

Texas Constitution Article 3 Section 52b

Under Legislative provision, any county, political subdivision of a county, number of adjoining counties, political subdivision of the State, or defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include, towns, villages or municipal corporations, upon a vote of two-thirds majority of the voting qualified voters or such district or territory to be affected thereby, may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

Table 12

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 22,173,766	\$ 23,887,484	\$ 26,074,256	\$ 27,954,998	\$ 29,486,431	\$ 31,173,053
<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
\$ <u>5,543,442</u>	\$ <u>5,971,871</u>	\$ <u>6,518,564</u>	\$ <u>6,988,750</u>	\$ <u>7,371,608</u>	\$ <u>7,793,263</u>
\$ 84,880	\$ 78,930	\$ 75,150	\$ 76,230	\$ 69,425	\$ 60,855
<u>4,597</u>	<u>7,379</u>	<u>9,890</u>	<u>10,398</u>	<u>13,171</u>	<u>14,175</u>
\$ <u>80,283</u>	\$ <u>71,551</u>	\$ <u>65,260</u>	\$ <u>65,832</u>	\$ <u>56,254</u>	\$ <u>46,680</u>
\$ <u>5,463,159</u>	\$ <u>5,900,320</u>	\$ <u>6,453,304</u>	\$ <u>6,922,918</u>	\$ <u>7,315,354</u>	\$ <u>7,746,583</u>
1.4%	1.2%	1.0%	0.9%	0.8%	0.6%

BRAZORIA COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

Table 13

<u>Fiscal Year</u>	<u>Population*</u>	<u>Personal Income** (thousands of dollars)</u>	<u>Per Capita Personal Income*</u>	<u>School Enrollment***</u>	<u>Unemployment Rate*</u>
2011	319,781	\$ 8,184,475	\$ 25,594	61,341	8.9
2012	323,185	9,572,093	29,618	62,244	7.0
2013	330,460	9,463,383	28,637	63,460	6.5
2014	335,943	9,718,831	28,930	64,712	5.4
2015	339,455	9,968,436	29,366	66,521	4.5
2016	354,355	11,198,681	31,603	68,497	5.1
2017	357,982	11,885,360	33,201	70,609	5.4
2018	365,453	12,183,838	33,339	71,766	4.5
2019	372,966	12,992,644	34,836	72,707	4.2
2020	381,580	14,333,671	37,564	73,742	8.6

* Information from The Economic Development Alliance for Brazoria County - Gary Basinger, CEcD

** Years 2011-2020 Information from The Economic Development Alliance for Brazoria County.

*** Information from <http://www.tea.state.tx.us/>

BRAZORIA COUNTY, TEXAS
PRINCIPAL EMPLOYERS
 Current Year

Table 14

Employer	2020			2011		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
Alvin ISD	3,568	1	2.2%	2,653	2	2.0%
The Dow Chemical Company	3,510	2	2.2%	4,200	1	3.1%
Pearland ISD	2,814	3	1.7%	2,230	4	1.6%
Texas Department of Criminal Justice	2,102	4	1.3%	2,335	3	1.7%
Brazosport ISD	1,900	5	1.2%	1,726	6	1.3%
Brazoria County	1,412	6	0.9%	1,143	8	0.8%
Olin Corporation	1,250	7	0.8%			
Angleton ISD	1,044	8	0.6%			
Phillips 66	1,039	9	0.6%			
Wood Group	1,000	10	0.6%			
Infinity Group				1,951	5	1.4%
Brand Energy Solutions LLC				1,233	7	0.9%
ConocoPhillips				900	9	0.7%
Dish Network				879	10	0.6%
Total	<u>19,639</u>		<u>12.1%</u>	<u>19,250</u>		<u>14.1%</u>
Total County Employment	<u>163,055</u>			<u>135,559</u>		

Source: Economic Development Alliance of Brazoria County
 Texas Workforce Commission website <http://www.tracer2.com>

Note: All 2020 employers exclude retail.

BRAZORIA COUNTY, TEXAS

Table 15

FULL-TIME COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	Full-time Equivalent Employees as of September 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General administration	70	70	73	66	78	76	76	80	84	90
Judicial and legal	192	196	200	196	225	221	226	229	235	241
Financial administration	105	113	112	113	117	127	124	130	129	128
Elections	48	58	63	11	3	10	11	11	9	12
Public facilities	25	24	23	23	25	26	27	25	27	28
Public safety	204	204	207	207	227	227	226	225	246	249
Corrections	351	350	354	342	271	273	277	267	270	261
Public transportation	167	163	164	168	164	165	174	180	181	184
Health and welfare	86	85	82	77	82	82	83	83	81	86
Culture and recreation	133	133	135	110	141	148	153	157	164	169
Conservation	8	10	9	9	10	7	10	9	9	7
Environmental protection	4	3	4	4	4	4	3	3	3	3
Community development	5	5	5	5	4	4	4	4	4	4
Airport	11	11	11	11	12	12	13	13	13	14
Total	1,409	1,425	1,442	1,342	1,363	1,382	1,407	1,416	1,455	1,476

Source: Brazoria County Human Resource



BRAZORIA COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
 Last Ten Fiscal Years

Function	Fiscal Year				
	2011	2012	2013	2014	2015
General Administration:					
County Clerk:					
Marriage License applications	1,998	2,087	2,076	2,487	2,345
Birth certificates filed	1,044	1,222	1,176	1,385	1,023
Death certificates filed	1,347	1,461	1,446	1,890	1,502
Probate cases filed	747	753	824	855	894
Beer license applications	89	71	67	72	76
Judicial and Legal:					
District Court Level:					
Beginning civil cases pending	6,544	7,025	6,345	6,065	5,560
Civil cases docket adjustment	232	2		(1,377)	(84)
Civil cases filed	7,085	6,634	5,655	6,475	6,106
Civil cases disposed	<u>6,836</u>	<u>7,316</u>	<u>5,935</u>	<u>5,603</u>	<u>6,648</u>
Ending civil cases pending	<u>7,025</u>	<u>6,345</u>	<u>6,065</u>	<u>5,560</u>	<u>4,934</u>
Beginning criminal cases pending	2,448	2,134	2,137	2,228	2,282
Criminal cases docket adjustment	(290)	5	2		(374)
Criminal cases filed	3,548	3,306	3,435	3,146	3,432
Criminal cases disposed	<u>3,572</u>	<u>3,308</u>	<u>3,346</u>	<u>3,092</u>	<u>3,318</u>
Ending criminal cases pending	<u>2,134</u>	<u>2,137</u>	<u>2,228</u>	<u>2,282</u>	<u>2,022</u>
County Court Level:					
Beginning civil cases pending	1,053	1,167	1,189	1,196	1,213
Civil cases docket adjustment	92 (14)		1 (28)	(17)	
Civil cases filed	1,951	1,885	1,796	1,669	1,371
Civil cases disposed	<u>1,929</u>	<u>1,849</u>	<u>1,790</u>	<u>1,624</u>	<u>1,490</u>
Ending civil cases pending	<u>1,167</u>	<u>1,189</u>	<u>1,196</u>	<u>1,213</u>	<u>1,077</u>
Beginning criminal cases pending	6,007	5,022	4,766	4,579	4,926
Criminal cases docket adjustment	(866) (8)		14 (14)	(531)	
Criminal cases filed	7,578	7,971	7,845	8,268	7,612
Criminal cases disposed	<u>7,697</u>	<u>8,219</u>	<u>8,046</u>	<u>7,907</u>	<u>7,501</u>
Ending criminal cases pending	<u>5,022</u>	<u>4,766</u>	<u>4,579</u>	<u>4,926</u>	<u>4,506</u>
Beginning juvenile cases pending	135	165	116	154	142
Juvenile cases docket adjustment	86	98	90	88 (26)	
Juvenile cases filed	593	561	515	505	515
Juvenile cases disposed	<u>649</u>	<u>708</u>	<u>567</u>	<u>605</u>	<u>488</u>
Ending juvenile cases pending	<u>165</u>	<u>116</u>	<u>154</u>	<u>142</u>	<u>143</u>

Fiscal Year					
2016	2017	2018	2019	2020	
2,413	2,378	2,335	2,392	2,973	
1,074	1,235	1,193	1,229	704	
1,604	1,662	1,789	1,964	2,257	
951	912	931	946	953	
81	89	91	79	68	
4,934	5,160	5,496	6,072	6,565	
(5)	(38)	(29)	(74)	79	
6,461	6,321	6,841	7,216	6,053	
<u>6,230</u>	<u>5,947</u>	<u>6,236</u>	<u>6,649</u>	<u>5,326</u>	
<u>5,160</u>	<u>5,496</u>	<u>6,072</u>	<u>6,565</u>	<u>7,371</u>	
2,022	2,021	2,085	2,289	2,165	
(69)	(28)	(174)	29	(351)	
3,603	3,590	3,736	3,752	3,413	
<u>3,535</u>	<u>3,498</u>	<u>3,358</u>	<u>3,905</u>	<u>3,061</u>	
<u>2,021</u>	<u>2,085</u>	<u>2,289</u>	<u>2,165</u>	<u>2,166</u>	
1,077	1,210	1,539	1,420	1,561	
(12)	(17)	(30)	8	(2)	
1,461	1,612	1,635	2,079	1,506	
<u>1,316</u>	<u>1,266</u>	<u>1,724</u>	<u>1,946</u>	<u>1,186</u>	
<u>1,210</u>	<u>1,539</u>	<u>1,420</u>	<u>1,561</u>	<u>1,879</u>	
4,506	4,326	4,513	4,500	3,584	
(249)	(148)	(161)	(119)	(292)	
7,493	7,412	7,122	6,105	4,573	
<u>7,424</u>	<u>7,077</u>	<u>6,974</u>	<u>6,902</u>	<u>4,058</u>	
<u>4,326</u>	<u>4,513</u>	<u>4,500</u>	<u>3,584</u>	<u>3,807</u>	
143	94	115	103	129	
31	56	44	19	23	
402	389	362	340	258	
<u>482</u>	<u>424</u>	<u>418</u>	<u>333</u>	<u>290</u>	
<u>94</u>	<u>115</u>	<u>103</u>	<u>129</u>	<u>120</u>	

(continued)

BRAZORIA COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
 Last Ten Fiscal Years

Function	Fiscal Year				
	2011	2012	2013	2014	2015
Judicial and Legal:					
Justice of the Peace Level:					
Cases Filed:					
Traffic	24,317	50,384	43,565	39,962	40,033
Non-traffic	7,779	35,067	33,162	15,828	14,983
Small claims suits	421	681	568	1,601	2,305
Forcible entry & detainer	2,177	3,008	2,752	2,876	2,806
Other civil suits	1,429	3,072	2,779	1,644	1,268
Cases Disposed:					
Traffic	23,823	21,937	19,835	23,774	23,115
Non-traffic	7,988	13,503	13,285	7,082	8,638
Small claims suits	378	438	310	937	1,238
Forcible entry and detainer	2,105	2,722	2,428	2,642	2,527
Other civil suits	1,208	1,696	1,294	878	565
Inquests	278	311	318	341	387
Financial Administration:					
County Auditor:					
Accounts payable check issued	19,317	18,329	18,434	18,557	17,441
Accounts payable wires issued				120	122
Accounts payable ACH's issued				1,190	2,333
Human Resources:					
Pre-employment drug screens	288	178	181	180	205
Employee random drug screen	70	89	164	190	168
Payroll checks	3,170	2,834	2,212	1,866	1,28
Payroll advices	33,911	34,853	35,853	36,799	37,820
Purchasing:					
Number of purchase orders issued	7,662	7,943	7,241	7,072	7,482
Tax Assessor-Collector:					
Registered voters	168,769	181,576	179,063	179,445	187,525
Voting precincts	62	66	68	65	63
Elections:					
Computerized Voting Equipment:					
Judges booths	135	135	135	135	135
Regular voting machines	623	623	623	623	623
ADA compliant voting machine	125	125	125	125	125

Fiscal Year				
2016	2017	2018	2019	2020
38,434	41,957	51,183	44,669	39,519
9,437	8,614	8,428	7,933	7,364
2,534	2,946	3,812	5,707	6,602
3,060	3,106	3,384	3,878	2,513
1,305	1,425	1,518	1,705	1,520
21,937	24,016	30,072	26,721	21,864
3,822	3,425	3,594	3,388	3,056
1,493	1,586	2,145	2,801	3,178
2,784	2,786	3,012	3,604	2,272
575	638	698	838	629
405	483	503	536	616
16,867	17,212	17,837	17,203	15,790
109	91	86	88	82
3,628	4,198	4,673	4,963	4,873
256	230	219	257	248
115	113	97	106	104
1,069	1,235	1,105	866	981
39,474	38,935	39,410	39,926	40,787
7,350	7,828	7,410	8,127	7,370
201,682	200,914	205,206	213,158	222,077
63	63	63	67	67
135	125	125	125	125
679	675	675	675	675
125	125	125	125	125

(continued)

BRAZORIA COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
 Last Ten Fiscal Years

Function	Fiscal Year				
	2011	2012	2013	2014	2015
Corrections:					
Detention Center - Adult:					
Facility square footage	209,962	209,962	209,962	209,962	209,962
Number of Male beds	1,073	1,073	1,073	1,073	1,073
Number of Female beds	96	96	96	96	96
Detention Center - Juvenile:					
Capacity:					
Detention	52	52	52	52	52
Residential	24	24	24	24	24
Health and Welfare:					
Environmental Health:					
Septic permits issued	388	400	454	565	575
Indigent Health Care:					
Indigent patients	412	394	351	279	246
Water Lab:					
Water test performed	8,129	7,942	7,621	7,921	7,804
Culture and Recreation:					
Library:					
Library locations	12	12	12	12	12
Collection inventory	608,127	587,243	609,649	631,477	736,265
Items checked out	1,460,912	1,444,729	1,436,680	1,492,341	1,591,214
Library program attendance	41,893	45,978	55,458	68,577	49,845
Internet usage	286,277	270,668	250,548	248,388	229,613
Parks and Recreation:					
Museum	1	1	1	1	1
Environmental Protection:					
Flood Plain Administrator:					
Construction permits issued	2,157	538	623	836	926
Estimated value of construction	379,466,135	91,825,702	127,968,070	155,498,603	243,392,826
Community Development:					
First time homebuyers	20	19	17	10	9
Reconstructions (home replacement)	2	7	5	0	4
Rehabilitation (home repair)	1	2	1	0	0

Sources: Various County departments. Case data is reported to the Texas Office of Court Administration. Prior to 2012, construction permits issued and estimated value of construction includes data from Brazoria County's Flood Plain Administrator and all cities within Brazoria County. Subsequent to 2011 and in compliance with HB Number 852 effective September 1, 2019, city data within the County is omitted from the Environmental protection amounts. For the Indigent Health Care patients, the numbers reflect a decrease from 100% coverage of the federal poverty guidelines to the present coverage of 21%.

Note: N/A - Data is not available for the year.

Fiscal Year				
2016	2017	2018	2019	2020
209,962	209,962	209,962	209,962	209,962
1,073	1,073	1,073	1,073	1,073
96	96	96	96	96
52	52	52	52	52
24	24	24	24	24
619	689	830	868	904
303	297	282	276	209
9,155	11,215	9,972	8,514	8,165
12	12	12	12	12
737,455	645,114	526,636	588,835	445,810
1,830,903	1,787,335	1,580,421	1,663,210	1,099,828
64,461	61,312	57,329	76,175	41,103
217,959	247,563	66,459	97,112	59,834
1	1	1	1	1
1,292	1,099	1,216	1,016	1,291
302,561,181	302,484,639	367,733,505	241,183,117	345,615,231
7	3	6	2	3
2	2	0	0	0
2	0	2	8	1

BRAZORIA COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
 Last Ten Fiscal Years

Table 17

Function/Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Airport:										
7,000 Runway	1	1	1	1	1	1	1	1	1	1
Health and Welfare:										
Health clinic locations	7	7	7	7	7	7	7	7	7	7
Public Facilities:										
County Parks	9	9	9	9	9	10	10	10	10	10
Public Safety:										
Sheriff Vehicles	123	124	103	150	123	129	138	128	134	143
Constable Vehicles	26	27	28	35	40	40	40	46	49	56
Public Transportation:										
Roads - Paved (miles)	1048.65	1055.34	1057.75	1057.78	1058.29	1058.29	1072.46	1074.49	1079.36	1084.03
Roads - Unpaved (miles)	167.82	168.82	168.82	168.82	168.82	168.82	168.82	168.82	168.32	168.82
Bridges	130	131	131	131	131	131	131	131	131	131

Source: Various County departments, Brazoria County Auditor's office capital assets listing.

FEDERAL AND STATE AWARDS SECTION





Independent Auditor's 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*

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 8, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

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2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



The Honorable County Judge
and Members of Commissioners
Court of Brazoria County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

KM&L, LLC

Lake Jackson, Texas
April 8, 2021



Independent Auditor's Report

On Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*)

The Honorable County Judge
and Members of Commissioners Court
Brazoria County, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Brazoria County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*) that could have a direct and material effect on each of County's major federal and state programs for the year ended September 30, 2020. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the audit requirements of the State of Texas Single Audit Circular (*Uniform Grant Management Standards*). Those standards, the Uniform Guidance, and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*) 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 and state program occurred. An audit includes examining, on a test basis, evidence about the County'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 County's compliance.

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Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



The Honorable County Judge
and Members of Commissioners
Court of Brazoria County, Texas

Opinion on Each Major Federal and State Program

In our opinion, the County 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, 2020.

Report on Internal Control over Compliance

Management of the County 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 County'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 to determine the 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 the State of Texas Single Audit Circular (*Uniform Grant Management Standards*), 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 County'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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 and 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 and 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 the State of Texas Single Audit Circular (*Uniform Grant Management Standards*). Accordingly, this report is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
April 8, 2021

BRAZORIA COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2020

I. Summary of auditor's results:

1. Type of auditor's report issued on the financial statements: Unmodified.
2. No internal control findings, that were required to be reported in this schedule, was disclosed in the audit of the financial statements.
3. Noncompliance, which is material to the financial statements: None.
4. No internal control findings, that were required to be reported in this schedule, was disclosed in the audit of the major programs.
5. Type of auditor's report on compliance for major programs: Unmodified.
6. Did the audit disclose findings which are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a): No; *Texas Single Audit Circular (Uniform Grant Management Standards)* section 510(a): No
7. Major Programs Include:
 - Federal:
 - 14.228 Community Development Block Grants/State's Program
 - 20.205 Highway Planning and Construction
 - 21.019 Coronavirus Relief Fund
 - State:
 - TJJD Cluster Programs
8. Dollar threshold used to distinguish between Type A and Type B programs: Federal \$ 969,470; State \$ 300,000.
9. Low Risk Auditee: Federal - Yes; State - Yes.

II. Findings related to the financial statements

None.

III. Findings and questioned costs related to the federal and state awards.

None.

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
111 E. LOCUST, ROOM 303
ANGLETON, TX 77515



TELEPHONE:
Courthouse (979) 864-1276
Brazosport (979) 388-1276
Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

State:

In accordance with the Texas Single Audit Circular (*Uniform Grant Management Standards*) §315(b), the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
111 E. LOCUST, ROOM 303
ANGLETON, TX 77515



TELEPHONE:
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Brazosport (979) 388-1276
Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

State:

In accordance with the Texas Single Audit Circular (*Uniform Grant Management Standards*) §315(b), the auditee must prepare, in a document separate from the auditor's findings described in §510(c) Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Agriculture:			
Passed Through Texas Department of Health and Human Services Commission:			
School Breakfast Program (1)	10.553	TX-020-2020	\$ 22,994
School Breakfast Program (1)	10.553	TX-020-2021	<u>1,477</u>
			<u>24,471</u>
National School Lunch Program (1)	10.555	TX-020-2020	36,534
National School Lunch Program (1)	10.555	TX-020-2021	<u>2,351</u>
			<u>38,885</u>
Passed Through Texas Department of Health and Human Services Commission:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2017-049797-001	<u>1,261,577</u>
			<u>1,261,577</u>
Passed Through Natural Resources Conservation Service:			
Emergency Watershed Protection Program	10.923	NR187442XXXXC032	<u>1,300</u>
			<u>1,300</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 1,326,233</u>
U.S. Department of Commerce:			
Passed Through the Texas General Land Office	11.419	19-055-000-B089	<u>\$ 80,258</u>
TOTAL U.S. DEPARTMENT OF COMMERCE			<u>\$ 80,258</u>
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grant	14.218	B-17-UC-48-0005	\$ 123,790
Community Development Block Grant	14.218	B-18-US-48-0005	495,028
Community Development Block Grant	14.218	B-19-US-48-0005	1,134,284
Community Development Block Grant	14.218	B-20-UW-48-0005	<u>814,028</u>
			<u>2,567,130</u>
Passed Through Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	18-544-000-B291	23,939
Community Development Block Grant/State's Program	14.228	19-076-003-B352	4,624,894
Community Development Block Grant/State's Program	14.228	20-065-118-C388	<u>133,603</u>
			<u>4,782,436</u>
Direct Program:			
Emergency Solutions Grant Program	14.231	S-19-UC-48-0006	106,749
Emergency Solutions Grant Program	14.231	S-20-UW-48-0006	<u>217,319</u>
			<u>324,068</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Exhibit 28
Page 2 of 5

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Housing and Urban Development: Continued			
Direct Program:			
Home Investment Partnership Program	14.239	M-18-US-48-0230	\$ 108,708
Home Investment Partnership Program	14.239	M-19-US-48-0230	<u>91,527</u>
			<u>200,235</u>
Direct Program:			
Section 8 Housing Choice Voucher Program	14.871	TX484VO 0017	<u>4,331,164</u>
Direct Program:			
HCV CARES Act Funding	14.HCC	--	<u>205,521</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 12,410,554</u>
U.S. Department of the Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	<u>\$ 57,019</u>
Direct Program:			
GoMESA	15.435	--	<u>18,772</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>\$ 75,791</u>
U.S. Department of Justice:			
Passed Through Office of the Governor - Criminal Justice Division:			
Coronavirus Emergency Supplemental Funding Program	16.034	4160201	<u>\$ 2,427</u>
Passed Through Office of the Governor - Criminal Justice Division:			
Crime Victim Assistance Program	16.575	1353518	115,546
Victim Services Program	16.575	3808502	<u>10,991</u>
			<u>126,537</u>
Passed Through Office of the Governor - Criminal Justice Division:			
Violence Against Women Formula Grants - Domestic Violence Court	16.588	3123604	166,938
Violence Against Women Formula Grants - Domestic Violence Court	16.588	3123605	<u>10,573</u>
			<u>177,511</u>
Passed Through the Bureau of Justice Assistance			
Equitable Sharing Program	16.922	--	<u>64,820</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 371,295</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.106	20CRANGLE	\$ <u>69,000</u>
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.205	CSJ 0912-31-224	371,294
Highway Planning and Construction Program	20.205	CSJ 0912-31-294	227,671
Highway Planning and Construction Program	20.205	CSJ 0912-31-303	10,727,147
Highway Planning and Construction Program	20.205	CSJ 0912-31-304	127,907
Highway Planning and Construction Program	20.205	CSJ 0912-31-305	531,877
			<u>11,985,896</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			\$ <u>12,054,896</u>
U.S. Department of Treasury:			
Direct Program:			
Resources and Ecosystems sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	582-19-97171	\$ <u>54,151</u>
Passed Through Texas Division of Emergency Management:			
Coronavirus Relief Fund	21.019	--	<u>4,128,063</u>
TOTAL U.S. DEPARTMENT OF TREASURY			\$ <u>4,182,214</u>
Federal Communications Commission:			
Passed Through the Universal Service Administration Company:			
E-Rate Library Program	32.001	44301996	\$ <u>202,403</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			\$ <u>202,403</u>
Election Assistance Commission:			
Passed Through the Office of the Texas Secretary of State:			
2018 HAVA Election Security Grants	90.404	--	\$ <u>92,796</u>
TOTAL ELECTION ASSISTANCE COMMISSION			\$ <u>92,796</u>
U.S. Department of Health and Human Services:			
Passed Through Texas Department of State Health Services:			
Public Health Emergency Preparedness	93.069	537-18-0182-00001	\$ 59,813
Public Health Emergency Preparedness	93.069	537-18-0182-00001	24,495
Public Health Emergency Preparedness	93.069	537-18-0103-00001	159,235
Public Health Emergency Preparedness	93.069	537-18-0103-00001	78,629
			<u>322,172</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Health and Human Services:- Continued			
Passed Through Texas Department of State Health Services: Immunization Cooperative Agreements	93.268	HHS000097600001	<u>81,948</u>
Passed Through Texas Department of State Health Services: Public Health Emergency Response Cooperative Agreement For Emergency Response Public Health Crisis Response	93.354	HHS0000371500001	<u>135,040</u>
Passed Through Texas Department of Family and Protective Services: Foster Care Title IV-E	93.658	HHS000285000021	31,259
Foster Care Title IV-E	93.658	HHS000285100027	<u>76,001</u>
			<u>107,260</u>
Passed Through Texas Department of State Health Services: Preventative Health and Health Services Block Grant	93.991	HHS000485600032	24,667
Preventative Health and Health Services Block Grant	93.991	HHS000485600032	<u>3,092</u>
			<u>27,759</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u><u>\$ 674,179</u></u>
U.S. Department of Homeland Security:			
Passed Through the Texas Department of Public Safety:			
Disaster Grants - Public Assistance	97.036	PA-06-TX-4223-PW-720	\$ 3,987
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-02182(0)	3,770
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06291(0) (4,525)
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05990(0)	25,196
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-00040(1) (10,344)
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-04288(0)	66,040
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05809(0)	48,669
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05513(0)	8,088
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06088(0)	163,492
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06371(0)	110,368
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06464(0)	26,617
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06511(0)	52,965
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06572(0)	<u>11,866</u>
			<u>506,189</u>
Passed Through Texas Department of Public Safety's Division of Emergency Management:			
Hazard Mitigation Grant Program	97.039	4332-0053-TX	85,911
Hazard Mitigation Grant Program	97.039	4332-0054-TX	<u>17,670</u>
			<u>103,581</u>
Passed Through Texas Department of Public Safety's Division Of Emergency Management:			
Emergency Management Performance Grant	97.042	EMT-2020-EP-00004	<u>46,100</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Homeland Security - continued			
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
Homeland Security Grant Program	97.067	2970803	\$ 66,589
Homeland Security Grant Program	97.067	2970804	112,182
Homeland Security Grant Program	97.067	2985903	6,268
Homeland Security Grant Program	97.067	2985904	4,140
			<u>189,179</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ 845,049</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 32,315,668</u>
TOTAL MAJOR PROGRAMS			<u>\$ 20,896,395</u>
TYPE A PROGRAM			<u>\$ 969,470</u>
(1) Child Nutrition Cluster			



BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2020

Exhibit 29
Page 1 of 3

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Department of State Health Services:		
Direct Programs:		
Immunization OPTS/LHS	HHS000097600001	\$ <u>87,262</u>
Direct Programs:		
Infectious Disease Control Unit - Food Borne Associated Infestations	HHS000436300006	69,576
Infectious Disease Control Unit - Food Borne Associated Infestations	HHS000436300006	<u>6,110</u>
		<u>75,686</u>
Direct Programs:		
RLSS/LPHS Community & Rural Health Program	HHS000485600032	<u>10,765</u>
Direct Program:		
CPS/COVID-19 Program	HHS000768100001	<u>189,350</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		\$ <u>363,063</u>
Texas Juvenile Justice Department:		
Direct Programs:		
State Aid Program (1)	TJJD-A-20-020	\$ 1,337,608
State Aid Program (1)	TJJD-A-21-020	74,088
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-20-020	123,660
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-21-020	780
Regional Diversion Alternative Program (1)	TJJD-R-19-020	35,442
Regional Diversion Alternative Program (1)	TJJD-R-20-020	89,621
Regional Diversion Alternative Program (1)	TJJD-R-21-020	<u>20,595</u>
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		\$ <u>1,681,794</u>
Texas Commission on Environmental Quality:		
Direct Program:		
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW01984(0)	1,826
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW02098(0)	409
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW02182(0)	837
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW05513(0)	674
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW05990(0)	2,587
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW06371(0)	<u>9,197</u>
		<u>15,530</u>
Direct Program:		
Local Initiatives Program	582-14-40127	32,329
Local Initiatives Program	582-14-40127	<u>8,900</u>
		<u>41,229</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		\$ <u>56,759</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2020

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Department of Transportation:		
Direct Program:		
Routine Airport Maintenance	M2012ANGLE-FY20RAMP	\$ 50,000
Airport Layout Plan Update	19MPANGLE	<u>154,967</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>\$ 204,967</u>
Office of Attorney General:		
Direct Program:		
Victim Coordinator Liaison Grant (VCLG)	2098374	\$ 38,379
Victim Coordinator Liaison Grant (VCLG)	2106821	<u>3,834</u>
		<u>42,213</u>
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	2002848	<u>27,656</u>
TOTAL OFFICE OF ATTORNEY GENERAL		<u>\$ 69,869</u>
Texas Task Force on Indigent Defense:		
Direct Program:		
Indigent Defense Services	212-20-020	<u>\$ 267,144</u>
TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE		<u>\$ 267,144</u>
General Land Office:		
Direct Program:		
Beach Cleaning and Maintenance Assistance	16-124-001	<u>\$ 45,252</u>
TOTAL GENERAL LAND OFFICE		<u>\$ 45,252</u>
Office of the Governor (Criminal Justice Division):		
Direct:		
Drug Court Program	2052712	\$ 107,148
Drug Court Program	2052713	<u>3,727</u>
		<u>110,875</u>
DWI Court Program	2808006	78,940
DWI Court Program	2808007	<u>5,148</u>
		<u>84,088</u>
Veterans Court Program	3106204	37,890
Veterans Court Program	3106205	<u>2,194</u>
		<u>40,084</u>
Passed Through Houston-Galveston Area Council:		
Regional Mental Health Services	CJD #26067-08	<u>6,400</u>
TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION)		<u>\$ 241,447</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2020

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Veterans Commission:		
Direct Program:		
Brazoria County Veterans Court Program	GT-VTC19-001	\$ 201,997
Brazoria County Veterans Court Program	GT-VTC20-009	<u>50,302</u>
TOTAL TEXAS VETERANS COMMISSION		<u>\$ 252,299</u>
Texas Parks and Wildlife:		
Direct Program:		
Hanson Riverside County Park	50-000501	<u>\$ 253,843</u>
TOTAL TEXAS PARKS AND WILDLIFE		<u>\$ 253,843</u>
TOTAL STATE ASSISTANCE		<u>\$ 3,436,437</u>
TOTAL MAJOR PROGRAMS		<u>\$ 1,681,794</u>
TYPE A PROGRAM		<u>\$ 300,000</u>
(1) TJJD Cluster Programs		



BRAZORIA COUNTY, TEXAS

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS

Year Ended September 30, 2020

1. The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designated to provide accountability for certain assets and deferred outflows of resources, and liabilities and deferred inflows of resources that are not recorded in the funds because they do not directly affect net expendable available resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn is divided into separate "fund types". The following fund types were utilized to account for federal awards.

Governmental Fund Types:

General Fund - is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. Federal financial assistance not required to be reported in other funds is accounted for in the General Fund.

Special Revenue Funds - used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Federal financial assistance generally is accounted for in a Special Revenue Fund unless required to be reported in a Capital Projects Fund or a proprietary fund type. Generally, unused balances are returned to the grantor at the close of specified project periods.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Trust Funds. Federal financial assistance for the construction of major capital facilities generally is accounted for in a Capital Projects Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

Proprietary Fund Types:

Enterprise Fund - used to account for activities similar to those found in the private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Federal financial assistance for the benefiting enterprise operations generally is accounted for in the Enterprise Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Federal and State grant funds were accounted for in the General Fund, Special Revenue Fund, and the Capital Projects Fund, a component of the Governmental Fund type.

BRAZORIA COUNTY, TEXAS

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS - Continued
 Year Ended September 30, 2020

The Proprietary Fund Types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources, and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the balance sheet. Fund equity (net total position) is segregated into contributed capital and retained earnings components for proprietary funds. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total position. Federal grant funds were accounted for in the Enterprise Fund (Airport), a component of the Proprietary Fund type.

The modified accrual basis of accounting is used for the Governmental Fund Types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The accrual basis of accounting is used for the Proprietary Fund Types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Federal grant funds are considered to be earned to the extent of expenditures/expenses made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

3. The period of availability for federal and state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal and state project period extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Compliance Supplement and the *Texas Single Audit Circular (Uniform Grant Management Standards)*.
4. The following schedules are reimbursements the County received for indirect costs incurred during the year ended September 30, 2020:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Women, Infants and Children (WIC)	10.557	\$ 65,499
CPS-Cities Readiness Initiative	93.069	3,982
HPP and PHEP Aligned Cooperative Agreements	93.074	12,170
Foster Care Title IV-E	93.658	<u>15,928</u>
Total		<u>\$ 97,579</u>

5. As of September 30, 2020, the County included \$ 506,189 on the schedule of expenditures of federal awards from the Disaster Grants - Public Assistance CFDA #97.036 for expenditures that were incurred in previous fiscal years. The Federal Emergency Management Agency approved the project worksheets related to the \$ 504,850 in the current fiscal year.
6. Indirect Cost Rate - The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2.CFR.200.414. Uniform Guidance 200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

