

BRAZORIA COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2021

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



BRAZORIA COUNTY, TEXAS

Annual Comprehensive Financial Report

For the Year Ended September 30, 2021

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INTRODUCTORY SECTION



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March 11, 2022

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

Greetings:

The Annual Comprehensive Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2021 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, 2021. 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, biochemical 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 are also continuing within 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 2021 and construction began in early 2022. 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 currently being used to completely fund operations and 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 annual comprehensive financial report for the fiscal year ended September 30, 2020. 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 annual comprehensive financial report, whose contents conform to program standards. Such ACFR 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 28 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.

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

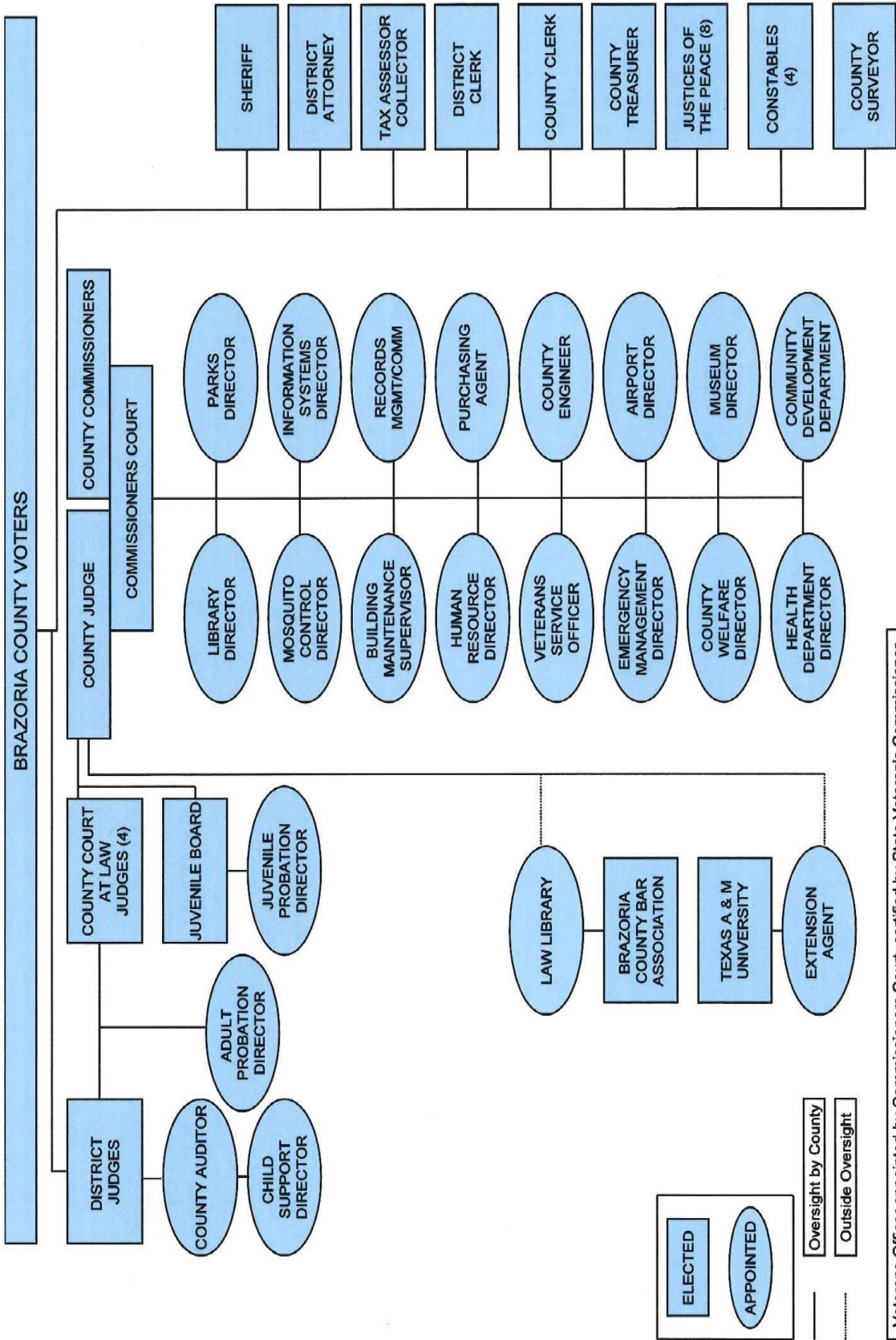
Brazoria County Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

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

Donna Starkey, 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, 2021, 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, 2021, 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 pages 98 through 106 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 March 11, 2022, 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 County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
March 11, 2022



BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2021

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, 2021. 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 \$ 448,780,993 and \$ 13,653,855 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of \$ 52,162,919, which may be used to meet the government's ongoing obligations to citizens and creditors within the County's fund designations. The business-type activities reported a deficit unrestricted net position of \$ 2,406,258.
- The County's total net position increased for governmental activities by \$ 34,634,505 and decreased for business-type activities by \$ 1,625,820.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 150,716,393 and its enterprise fund reported ending net position of \$ 13,643,566. 62.94% and (17.71%) of these total amounts, \$ 94,854,592 (unassigned fund balance) and \$ 2,416,547 (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 \$ 95,307,373 or 65.97% 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, 2021

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 unit 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, 2021

The County maintains one hundred nineteen (119) 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, the American Rescue Plan 2021 CLFRF Fund and the Emergency Rental Assistance Program Fund; all of which are considered to be major funds. Data from the other one hundred fifteen (115) 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 29 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 30 through 35 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 36 and 37.

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 40 through 96 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 98 through 106 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 124 through 230 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 \$ 462,434,848 as of September 30, 2021.

BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2021*

The largest portion of the County's net position, \$ 363,722,102 (78.65%) 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.

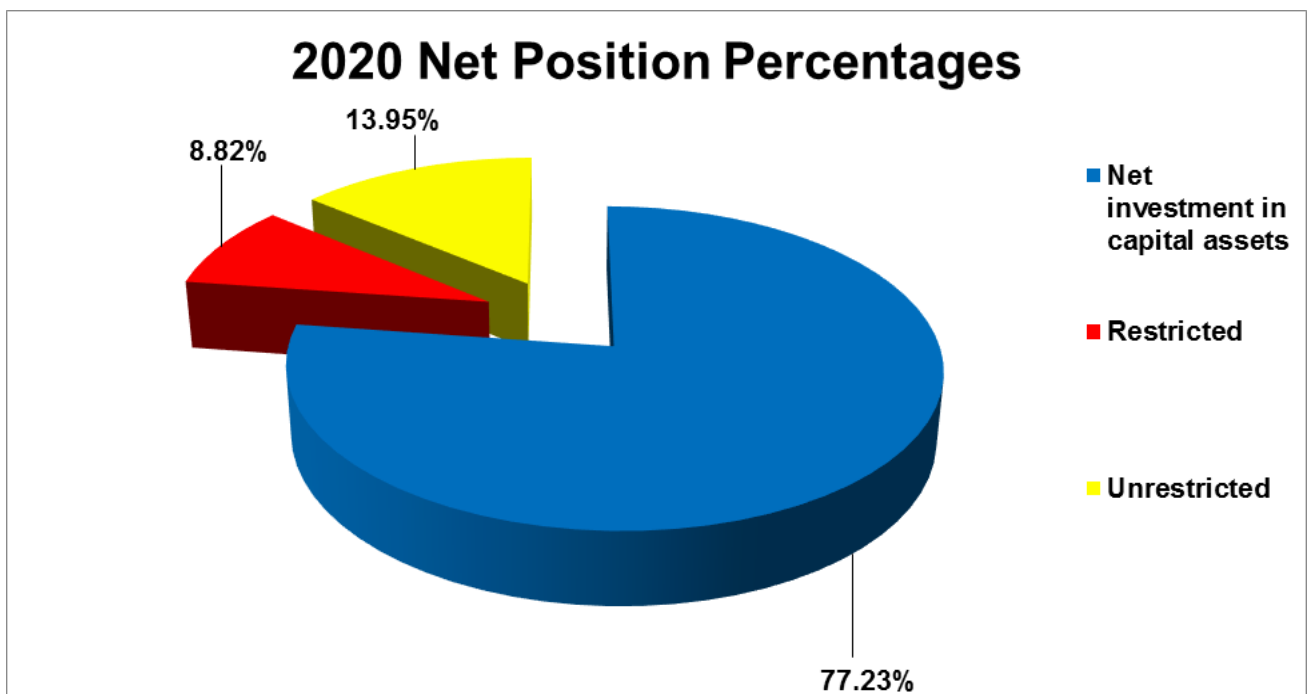
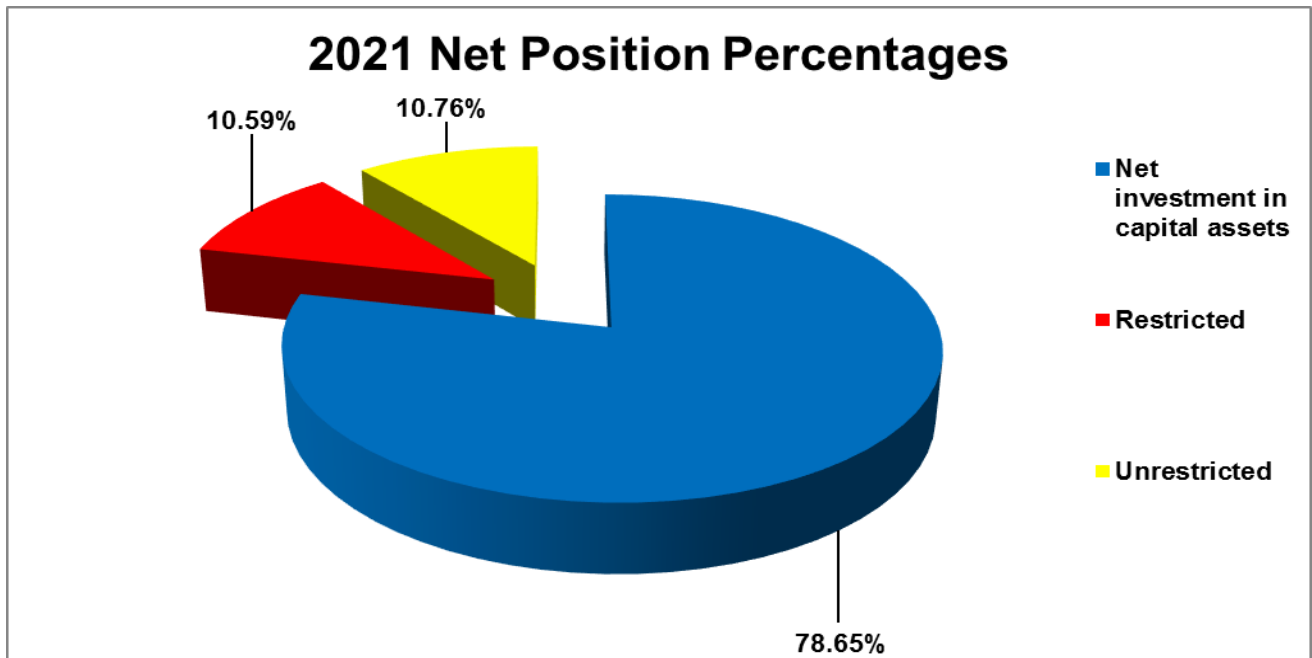
BRAZORIA COUNTY'S NET POSITION

| | Governmental Activities | | Business-type Activities | | Totals | |
|----------------------------------|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| | 2021 | Restated 2020 | 2021 | 2020 | 2021 | Restated 2020 |
| ASSETS | | | | | | |
| Current and other assets | \$ 257,177,244 | \$ 210,266,074 | \$(1,624,118) | \$(1,273,410) | \$ 255,553,126 | \$ 208,992,664 |
| Capital assets | <u>404,849,132</u> | <u>375,385,882</u> | <u>16,060,113</u> | <u>17,357,918</u> | <u>420,909,245</u> | <u>392,743,800</u> |
| Total assets | <u>662,026,376</u> | <u>585,651,956</u> | <u>14,435,995</u> | <u>16,084,508</u> | <u>676,462,371</u> | <u>601,736,464</u> |
| Deferred outflows of resources | <u>42,090,946</u> | <u>21,891,893</u> | <u>356,107</u> | <u>189,659</u> | <u>42,447,053</u> | <u>22,081,552</u> |
| LIABILITIES | | | | | | |
| Current and other liabilities | 79,522,737 | 32,520,016 | 165,503 | 161,190 | 79,688,240 | 32,681,206 |
| Long-term liabilities | <u>155,316,851</u> | <u>146,637,536</u> | <u>761,561</u> | <u>654,022</u> | <u>156,078,412</u> | <u>147,291,558</u> |
| Total liabilities | <u>234,839,588</u> | <u>179,157,552</u> | <u>927,064</u> | <u>815,212</u> | <u>235,766,652</u> | <u>179,972,764</u> |
| Deferred inflows of resources | <u>20,496,741</u> | <u>14,239,809</u> | <u>211,183</u> | <u>179,280</u> | <u>20,707,924</u> | <u>14,419,089</u> |
| NET POSITION | | | | | | |
| Net investment in capital assets | 347,661,989 | 314,308,327 | 16,060,113 | 17,357,918 | 363,722,102 | 331,666,245 |
| Restricted | 48,956,085 | 37,872,361 | - | - | 48,956,085 | 37,872,361 |
| Unrestricted | <u>52,162,919</u> | <u>61,965,800</u> | <u>(2,406,258)</u> | <u>(2,078,243)</u> | <u>49,756,661</u> | <u>59,887,557</u> |
| Total net position | <u>\$ 448,780,993</u> | <u>\$ 414,146,488</u> | <u>\$ 13,653,855</u> | <u>\$ 15,279,675</u> | <u>\$ 462,434,848</u> | <u>\$ 429,426,163</u> |

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2021

An additional portion of the County's net position of \$ 48,956,085 (10.59%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$ 49,756,661 (10.76%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2021, 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 \$ 2,406,258, caused primarily by losses on operations.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2021*

Analysis of the County's Operations. Overall the County had an increase in net position of \$ 33,008,685. Governmental activities reported an increase in net position of \$34,634,505, while the business-type activities reported a decrease in net position of \$1,625,820. The reason for the increase of net position in the governmental activities primarily relates to capital assets balances. Net investment in capital assets balances increased by \$33,353,662 substantially due to the receipt of federal grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of \$2,962,116 for road projects, the acceptance of roads to the County road system of \$13,851,181. Unrestricted net position in the governmental activities decreased \$9,802,881, primarily due to the changes in the net pension liability. The reason for the decrease of net position in the business-type activities of \$1,625,820 primarily relates to the current year depreciation expense of \$1,342,416.

The following table provides a summary of the County's operations for the years ended September 30, 2021 and 2020:

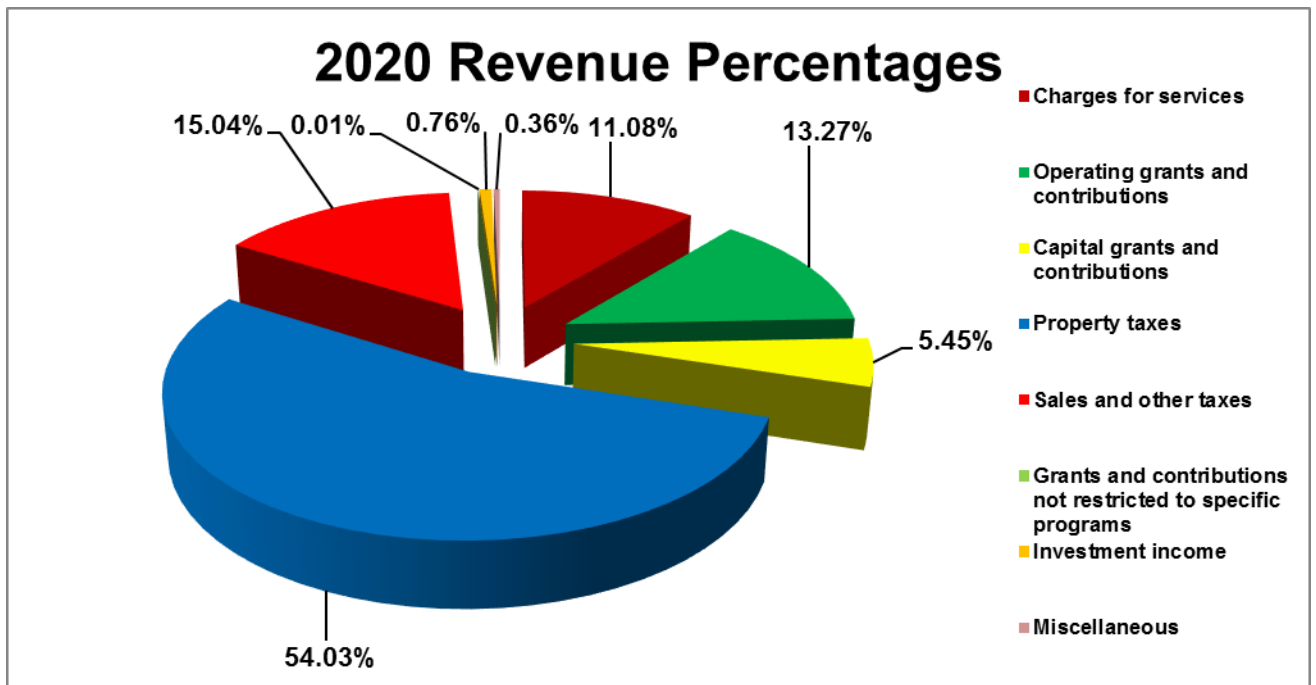
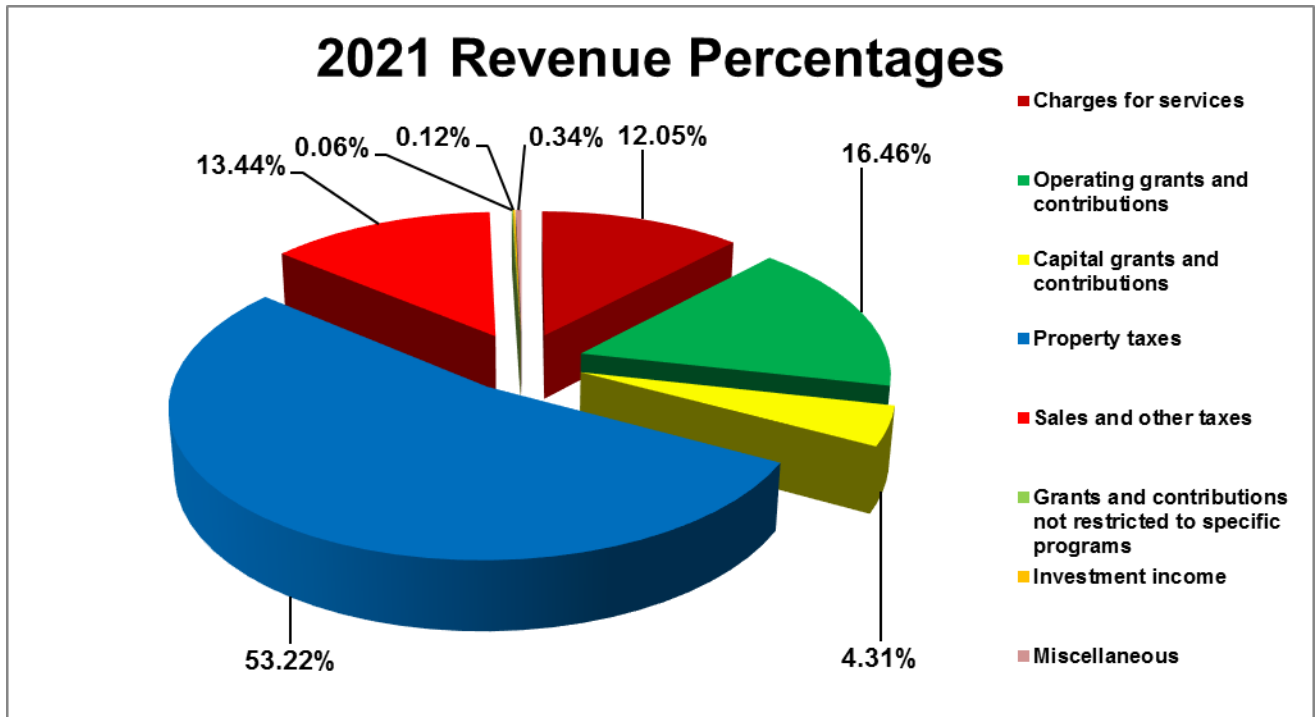
BRAZORIA COUNTY'S CHANGES IN NET POSITION

| | Governmental Activities | | Business-type Activities | | Totals | |
|--|-------------------------|--------------------|--------------------------|------------------|--------------------|--------------------|
| | 2021 | Restated 2020 | 2021 | 2020 | 2021 | Restated 2020 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 28,620,986 | \$ 24,509,883 | \$ 1,879,926 | \$ 2,075,086 | \$ 30,500,912 | \$ 26,584,969 |
| Operating grants and contributions | 41,531,306 | 31,567,540 | 127,417 | 274,029 | 41,658,723 | 31,841,569 |
| Capital grants and contributions | 10,918,303 | 13,083,821 | - | - | 10,918,303 | 13,083,821 |
| General Revenues: | | | | | | |
| Property taxes | 134,699,363 | 129,619,290 | - | - | 134,699,363 | 129,619,290 |
| Sales and other taxes | 34,007,261 | 36,071,629 | - | - | 34,007,261 | 36,071,629 |
| Grants and contributions not restricted to specific programs | 158,383 | 13,094 | - | - | 158,383 | 13,094 |
| Investment income | 307,728 | 1,828,793 | - | - | 307,728 | 1,828,793 |
| Miscellaneous | 851,602 | 861,791 | - | - | 851,602 | 861,791 |
| Total revenues | <u>251,094,932</u> | <u>237,555,841</u> | <u>2,007,343</u> | <u>2,349,115</u> | <u>253,102,275</u> | <u>239,904,956</u> |

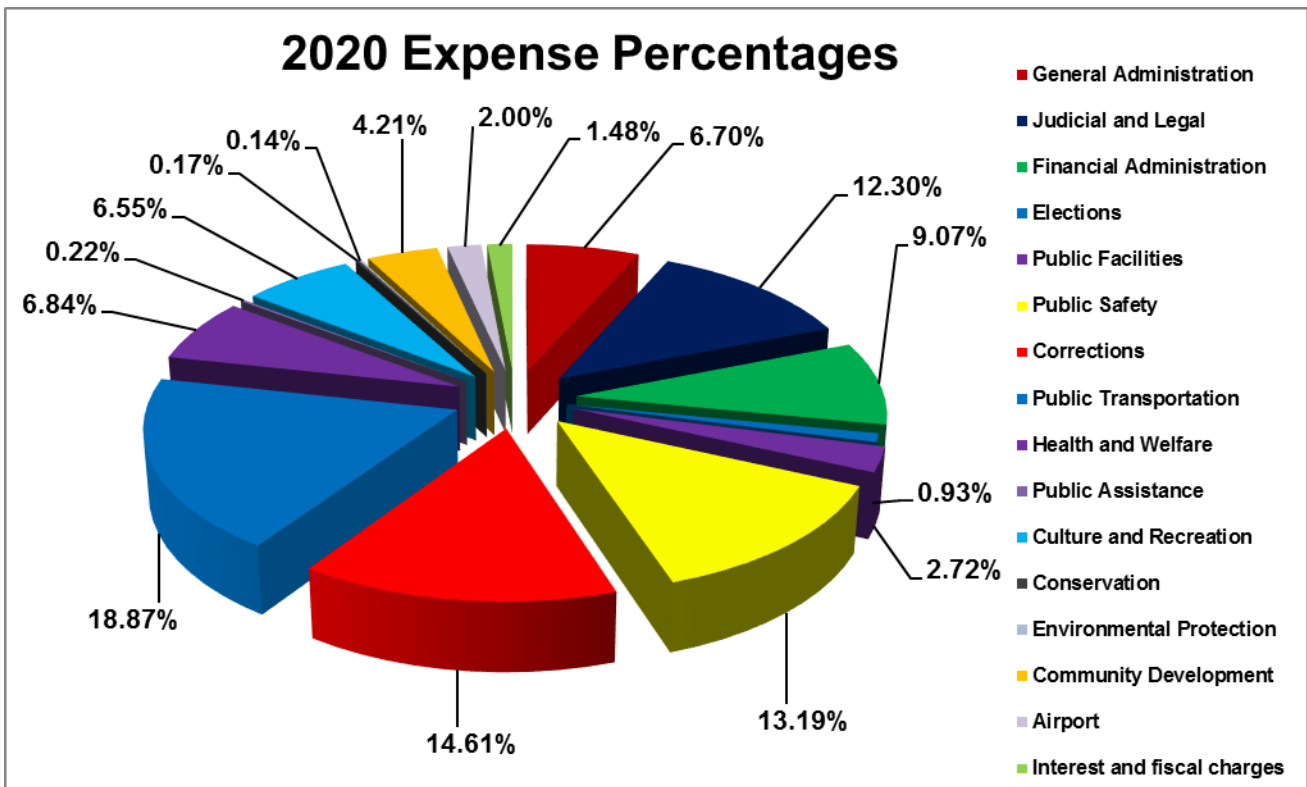
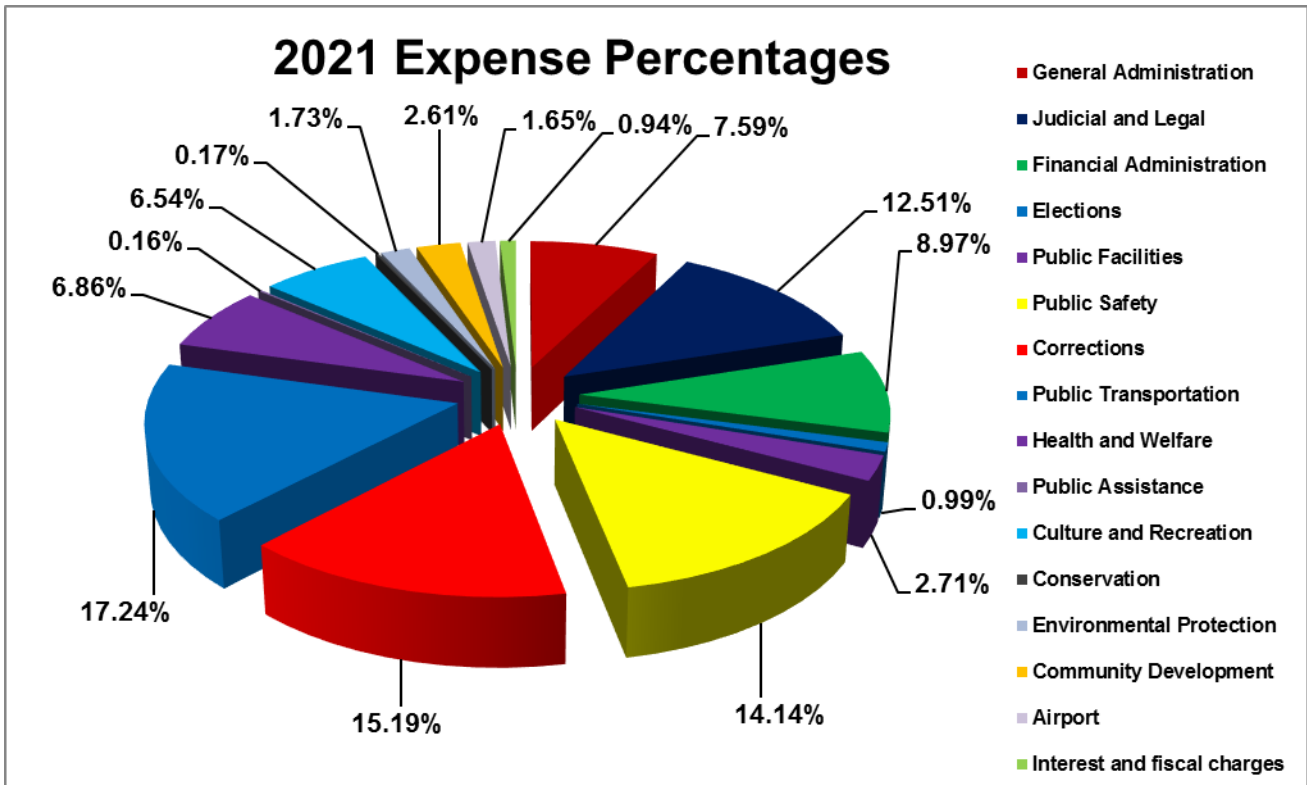
(continued)

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2021

| | Governmental Activities | | Business-type Activities | | Totals | |
|-----------------------------|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| | 2021 | Restated 2020 | 2021 | 2020 | 2021 | Restated 2020 |
| Expenses: | | | | | | |
| General administration | \$ 16,701,091 | \$ 12,484,814 | \$ - | \$ - | \$ 16,701,091 | \$ 12,484,814 |
| Judicial and legal | 27,526,421 | 22,906,740 | - | - | 27,526,421 | 22,906,740 |
| Financial administration | 19,742,052 | 16,887,764 | - | - | 19,742,052 | 16,887,764 |
| Elections | 2,174,926 | 1,720,753 | - | - | 2,174,926 | 1,720,753 |
| Public facilities | 5,956,276 | 5,062,521 | - | - | 5,956,276 | 5,062,521 |
| Public safety | 31,115,701 | 24,575,882 | - | - | 31,115,701 | 24,575,882 |
| Corrections | 33,425,671 | 27,216,528 | - | - | 33,425,671 | 27,216,528 |
| Public transportation | 37,954,652 | 35,138,282 | - | - | 37,954,652 | 35,138,282 |
| Health and welfare | 15,098,035 | 12,747,049 | - | - | 15,098,035 | 12,747,049 |
| Public assistance | 358,000 | 413,000 | - | - | 358,000 | 413,000 |
| Culture and recreation | 14,401,869 | 12,208,080 | - | - | 14,401,869 | 12,208,080 |
| Conservation | 379,323 | 321,954 | - | - | 379,323 | 321,954 |
| Environmental protection | 3,812,363 | 262,279 | - | - | 3,812,363 | 262,279 |
| Community development | 5,754,091 | 7,838,618 | - | - | 5,754,091 | 7,838,618 |
| Airport | - | - | 3,633,163 | 3,730,554 | 3,633,163 | 3,730,554 |
| Interest and fiscal charges | <u>2,059,956</u> | <u>2,757,023</u> | - | - | <u>2,059,956</u> | <u>2,757,023</u> |
| Total expenses | <u>216,460,427</u> | <u>182,541,287</u> | <u>3,633,163</u> | <u>3,730,554</u> | <u>220,093,590</u> | <u>186,271,841</u> |
| Change in net position | 34,634,505 | 55,014,554 | (1,625,820) | (1,381,439) | 33,008,685 | 53,633,115 |
| Net position - beginning | <u>414,146,488</u> | <u>359,131,934</u> | <u>15,279,675</u> | <u>16,661,114</u> | <u>429,426,163</u> | <u>375,793,048</u> |
| Net position - ending | <u>\$ 448,780,993</u> | <u>\$ 414,146,488</u> | <u>\$ 13,653,855</u> | <u>\$ 15,279,675</u> | <u>\$ 462,434,848</u> | <u>\$ 429,426,163</u> |



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2021



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2021*

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 \$ 150,716,393. The unassigned fund balance of \$ 94,854,592 constitutes 62.94% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable \$ 4,315,011, 2) restricted \$ 49,600,824, and 3) committed \$ 1,945,966.

Fund balance of the General Fund decreased by \$ 13,785,463; the Road & Bridge Fund increased by \$ 968,037; the American Rescue Plan 2021 CLFRF Fund and Emergency Rental Assistance Program Fund had no change in fund balance; and, other governmental funds increased by \$ 9,693,091. With the continuing COVID-19 pandemic, General Fund revenue declined with the reduced collection of property taxes, sales taxes, fines and forfeiture. In addition, investment income decreased from falling interest rates. General Fund expenditures dropped with the ongoing COVID-19 business interruptions 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 COVID-19 project delays. The other governmental funds increase 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, 2021 amounted to \$ 13,643,566. Total net position decreased \$ 1,649,008 (approximately 10.78%), 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 an insignificant increase in estimated revenues, and a \$ 18 million increase in appropriations and were primarily for the following:

- The \$ 9.0 million re-appropriation of funds for prior year-end encumbrances.
- The \$ 6.0 million approval for the Courthouse Expansion project.
- The \$ 1.9 million purchase of land located in Alvin, Texas.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2021

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

- Property taxes, sales taxes, fines and forfeitures revenues were less than budgeted due to lower collections directly related to the COVID-19 ongoing pandemic.
- Investment income declined due to dramatic interest rate reductions linked to the COVID-19 pandemic.
- Expenditures in all governmental functions were less than budgeted due to ongoing COVID-19 business interruptions and the reallocation of expenditures to COVID-19 grants.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2021, amounts to \$ 420,909,245 (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:

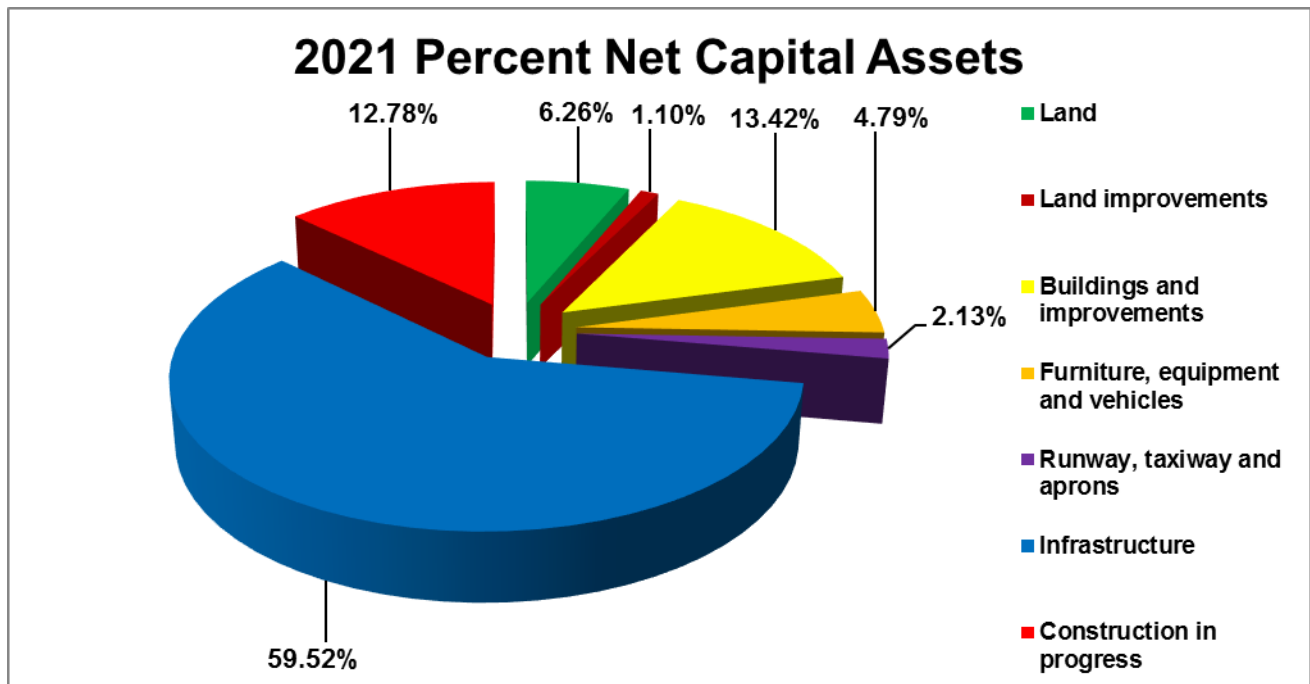
- Purchase of land - \$1,946,750, computer hardware - \$541,034 and computer software - \$315,834
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for \$4,507,379
- Acceptance of roads to the County's road system for \$13,851,181 and completion of various county roads - \$12,697,433
- Completion of bridges and other drainage improvements - \$996,340 and \$700,443, respectively
- Completion of improvement projects including: Courthouse (HVAC) - \$901,041, Detention Center (plumbing) - \$485,970, Detention Center (roof) - \$271,195, Fairgrounds - \$252,907 Parks - \$483,854, Restore Act grants - San Luis Pass County park boat ramp - \$171,650
- Road and bridge projects were initiated or continued at costs of \$30,799,267 and \$1,629,236, respectively
- A variety of construction in progress projects including: County Clerk software - \$217,576, Courthouse Campus - \$11,739,620, Fairgrounds - \$472,125, Juvenile Probation security system upgrade - \$193,768, Parks - \$1,855,990, Restore Act grants - Quintana fishing pier - \$149,850 and San Bernard River dredging - \$2,396,239, and Service Centers improvements - \$4,099,070.

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2021

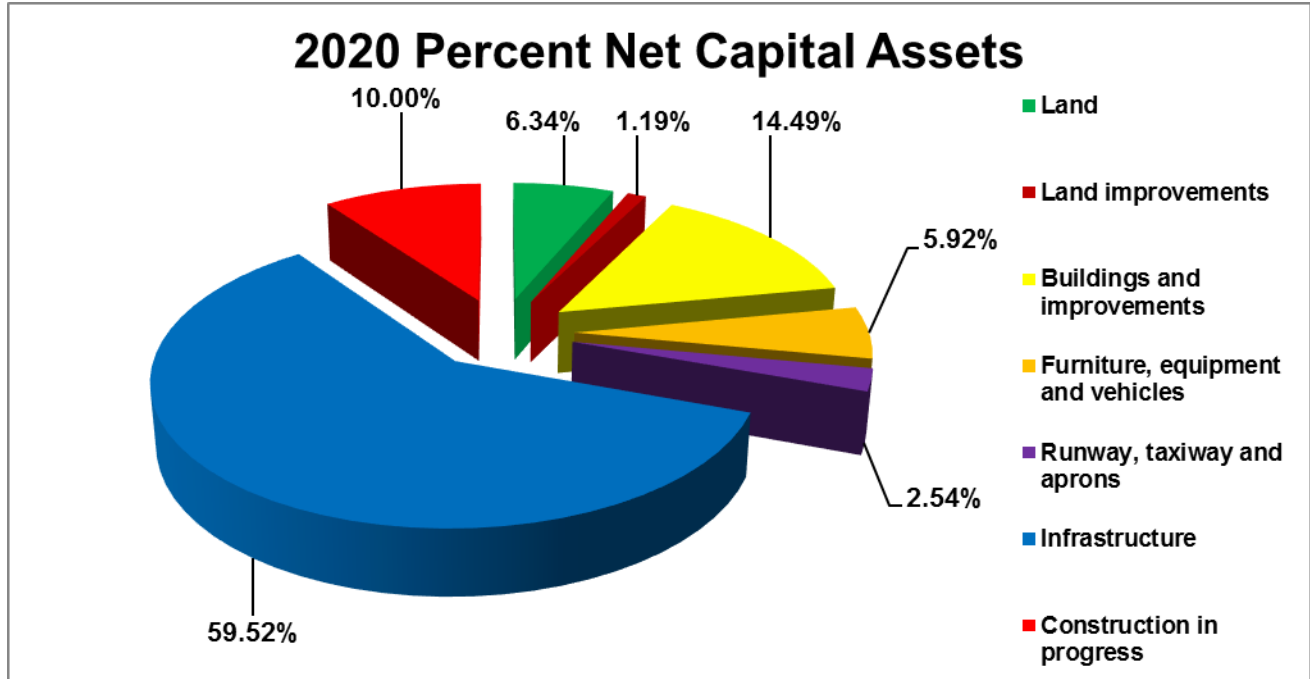
BRAZORIA COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation

| | Governmental Activities | | Business-type Activities | | Totals | |
|-----------------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Land | \$ 24,790,456 | \$ 23,340,636 | \$ 1,558,687 | \$ 1,558,687 | \$ 26,349,143 | \$ 24,899,323 |
| Land improvements | 4,637,851 | 4,666,638 | - | - | 4,637,851 | 4,666,638 |
| Buildings and improvements | 51,119,391 | 51,297,370 | 5,368,034 | 5,613,905 | 56,487,425 | 56,911,275 |
| Furniture, equipment and vehicles | 19,995,605 | 23,030,376 | 164,523 | 225,124 | 20,160,128 | 23,255,500 |
| Runway, taxiway and aprons | - | - | 8,968,869 | 9,960,202 | 8,968,869 | 9,960,202 |
| Infrastructure | 250,522,509 | 233,749,824 | - | - | 250,522,509 | 233,749,824 |
| Construction in progress | <u>53,783,320</u> | <u>39,301,038</u> | - | - | <u>53,783,320</u> | <u>39,301,038</u> |
| Total | \$ <u>404,849,132</u> | \$ <u>375,385,882</u> | \$ <u>16,060,113</u> | \$ <u>17,357,918</u> | \$ <u>420,909,245</u> | \$ <u>392,743,800</u> |

Additional information on the County's capital assets can be found in Note 5 on pages 65 through 70 of this report.



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2021



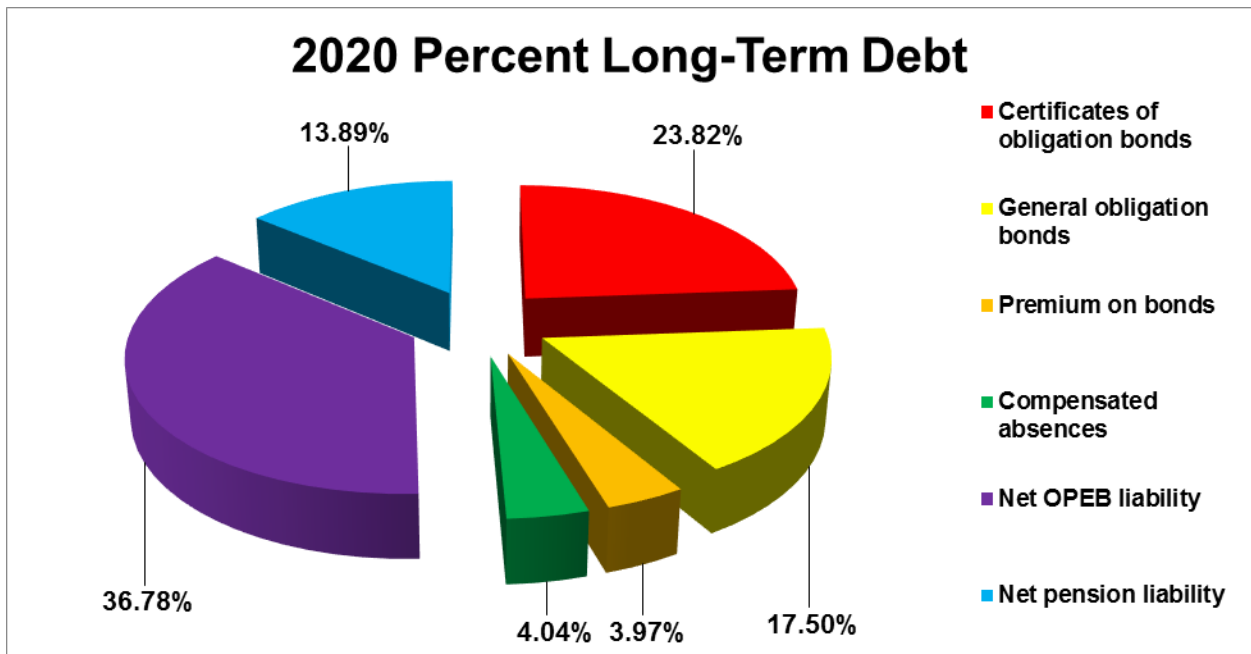
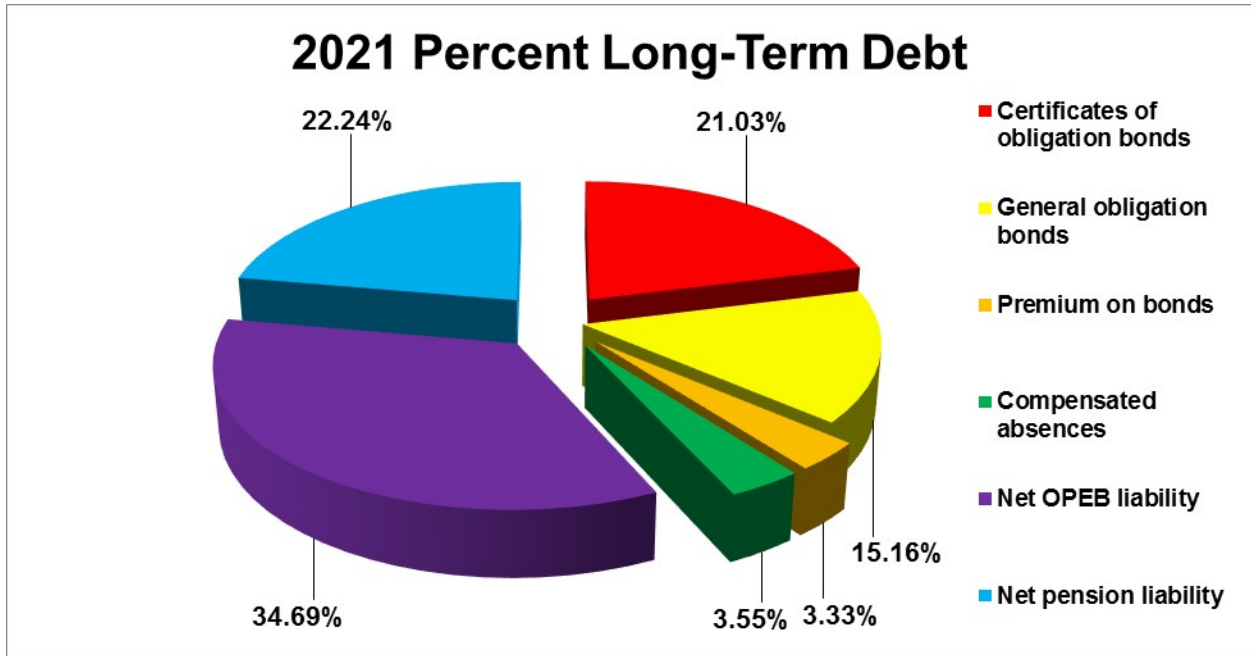
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 56,490,000 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 | |
|----------------------------------|-------------------------|-----------------------|--------------------------|-------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Certificates of obligation bonds | \$ 32,820,000 | \$ 35,085,000 | \$ - | \$ - | \$ 32,820,000 | \$ 35,085,000 |
| General obligation bonds | 23,670,000 | 25,770,000 | - | - | 23,670,000 | 25,770,000 |
| Premium on bonds | 5,196,080 | 5,842,125 | - | - | 5,196,080 | 5,842,125 |
| Compensated absences | 5,500,788 | 5,904,364 | 39,767 | 48,723 | 5,540,555 | 5,953,087 |
| Net OPEB liability | 53,622,008 | 53,659,890 | 519,576 | 519,920 | 54,141,584 | 54,179,810 |
| Net pension liability | <u>34,507,975</u> | <u>20,376,157</u> | <u>202,218</u> | <u>85,379</u> | <u>34,710,193</u> | <u>20,461,536</u> |
| Total | <u>\$ 155,316,851</u> | <u>\$ 146,637,536</u> | <u>\$ 761,561</u> | <u>\$ 654,022</u> | <u>\$ 156,078,412</u> | <u>\$ 147,291,558</u> |

During the fiscal year, the County's total debt increased \$ 8,786,854 or 5.97%. The increase was due primarily to the increase in the net pension liability after the most recent actuarial valuation.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
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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 7 on pages 72 through 75 of this report.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth. The population of the County is estimated at 385,018 in 2020 and is expected to grow to 425,148 by 2025.

The most recent data available, which is from the 2020 census, indicates the number of households has increased to 131,852 and is expected to grow to 147,683 by 2025. Estimated average (mean) household income is \$ 107,749 and is expected to grow to \$ 123,253 by 2025. Income per capita is currently \$ 37,564 and is expected to grow to \$ 43,112.

All of these factors were considered in preparing Brazoria County's budget for the 2022 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds totaled \$ 150,716,393, a slight decrease from the previous year. Brazoria County has appropriated a portion of the fund balance for financing the Courthouse Campus. However, 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 \$ 0.392017 per \$ 100 of assessed valuation for 2021 to \$0.386530 per \$ 100 valuation for 2022.

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, 2021

Exhibit 1
Page 1 of 2

| | Primary Government | | | Component Unit |
|--|-------------------------|--------------------------|--------------------|--------------------|
| | Governmental Activities | Business-type Activities | Total | |
| ASSETS | | | | |
| Cash and temporary investments | \$ 172,788,211 | \$ 7,587 | \$ 172,795,798 | \$ 22,824,153 |
| Receivables (Net of Allowance for Uncollectibles): | | | | |
| Taxes | 1,350,761 | - | 1,350,761 | - |
| Accounts | 15,429,619 | 115,586 | 15,545,205 | 795,154 |
| Special assessments | 2,542,375 | - | 2,542,375 | - |
| Due from other governments | 20,814,462 | 39,832 | 20,854,294 | 702,155 |
| Accrued interest | 9,410 | - | 9,410 | 8 |
| Interfund balances | 1,834,084 | (1,834,084) | - | - |
| Inventories | 722,779 | 45,465 | 768,244 | - |
| Prepaid expenses | 3,592,232 | 1,496 | 3,593,728 | 12,734 |
| Investments | 12,005,000 | - | 12,005,000 | - |
| Due from component units | 26,088,311 | - | 26,088,311 | - |
| Capital Assets: | | | | |
| Land | 24,790,456 | 1,558,687 | 26,349,143 | 88,425 |
| Land improvements (net) | 4,637,851 | - | 4,637,851 | 9,719,604 |
| Buildings and improvements (net) | 51,119,391 | 5,368,034 | 56,487,425 | - |
| Furniture, equipment and vehicles (net) | 19,995,605 | 164,523 | 20,160,128 | 3,822,353 |
| Runways, taxiways and aprons (net) | - | 8,968,869 | 8,968,869 | - |
| Infrastructure (net) | 250,522,509 | - | 250,522,509 | 109,195,820 |
| Construction in progress | 53,783,320 | - | 53,783,320 | - |
| Total assets | <u>662,026,376</u> | <u>14,435,995</u> | <u>676,462,371</u> | <u>147,160,406</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred outflows of resources | <u>42,090,946</u> | <u>356,107</u> | <u>42,447,053</u> | <u>-</u> |
| Total deferred outflows of resources | <u>42,090,946</u> | <u>356,107</u> | <u>42,447,053</u> | <u>-</u> |

(continued)

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION - Continued
September 30, 2021

Exhibit 1
Page 2 of 2

| | Primary Government | | | Component Unit |
|--|-------------------------|--------------------------|-----------------------|----------------------|
| | Governmental Activities | Business-type Activities | Total | |
| LIABILITIES | | | | |
| Accounts and accrued liabilities payable | \$ 22,298,796 | \$ 111,178 | \$ 22,409,974 | \$ 2,503,197 |
| Estimated claims payable | 839,687 | - | 839,687 | - |
| Due to others | 728,826 | - | 728,826 | - |
| Accrued interest payable | 206,572 | - | 206,572 | 232,229 |
| Unearned revenue | 55,448,856 | 54,325 | 55,503,181 | - |
| Due to primary government | - | - | - | 26,088,311 |
| Noncurrent Liabilities: | | | | |
| Due within one year | 6,985,668 | 1,839 | 6,987,507 | 400,513 |
| Due in more than one year: | | | | |
| Other long-term liabilities | 60,201,200 | 37,928 | 60,239,128 | 90,493,714 |
| Net pension liability | 34,507,975 | 202,218 | 34,710,193 | - |
| Net OPEB liability | 53,622,008 | 519,576 | 54,141,584 | - |
| Total liabilities | <u>234,839,588</u> | <u>927,064</u> | <u>235,766,652</u> | <u>119,717,964</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred inflows of resources | <u>20,496,741</u> | <u>211,183</u> | <u>20,707,924</u> | <u>-</u> |
| Total deferred inflows of resources | <u>20,496,741</u> | <u>211,183</u> | <u>20,707,924</u> | <u>-</u> |
| NET POSITION | | | | |
| Net investment in capital assets | 347,661,989 | 16,060,113 | 363,722,102 | 20,312,318 |
| Restricted: | | | | |
| Debt service | 17,697,602 | - | 17,697,602 | 426,698 |
| Public transportation projects | 13,000,766 | - | 13,000,766 | - |
| Records management | 5,058,786 | - | 5,058,786 | - |
| Other | 13,198,931 | - | 13,198,931 | - |
| Unrestricted | <u>52,162,919</u> | <u>(2,406,258)</u> | <u>49,756,661</u> | <u>6,703,426</u> |
| Total net position | <u>\$ 448,780,993</u> | <u>\$ 13,653,855</u> | <u>\$ 462,434,848</u> | <u>\$ 27,442,442</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, 2021

| <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 | \$ 16,701,091 | \$ 3,635,375 | \$ 2,843,077 | \$ 5,008,000 |
| Judicial and legal | 27,526,421 | 9,548,355 | 1,827,072 | - |
| Financial administration | 19,742,052 | 4,365,719 | 996,329 | 276,954 |
| Elections | 2,174,926 | 528,650 | 193,897 | 10,025 |
| Public facilities | 5,956,276 | 84,979 | 203,381 | - |
| Public safety | 31,115,701 | 2,205,927 | 379,193 | 74,335 |
| Corrections | 33,425,671 | 2,226,130 | 2,353,485 | 128,655 |
| Public transportation | 37,954,652 | 4,726,941 | 15,401,834 | 4,597,091 |
| Health and welfare | 15,098,035 | 591,807 | 7,628,758 | 133,234 |
| Public assistance | 358,000 | - | - | - |
| Culture and recreation | 14,401,869 | 662,129 | 421,038 | 690,009 |
| Conservation | 379,323 | 20,221 | - | - |
| Environmental protection | 3,812,363 | 11,928 | 3,531,938 | - |
| Community development | 5,754,091 | 12,825 | 5,751,304 | - |
| Interest and fiscal charges | <u>2,059,956</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total governmental activities | 216,460,427 | 28,620,986 | 41,531,306 | 10,918,303 |
| Business-type Activities: | | | | |
| Airport | <u>3,633,163</u> | <u>1,879,926</u> | <u>127,417</u> | <u>-</u> |
| Total primary government | <u>\$ 220,093,590</u> | <u>\$ 30,500,912</u> | <u>\$ 41,658,723</u> | <u>\$ 10,918,303</u> |
| Component Unit: | | | | |
| Brazoria County Toll Road Authority | <u>\$ 7,370,457</u> | <u>\$ 7,489,712</u> | <u>\$ -</u> | <u>\$ 1,227,289</u> |
| Total component unit | <u>\$ 7,370,457</u> | <u>\$ 7,489,712</u> | <u>\$ -</u> | <u>\$ 1,227,289</u> |
| General Revenues: | | | | |
| Property taxes | | | | |
| Sales and other taxes | | | | |
| Grants and contributions not restricted to specific programs | | | | |
| Investment income | | | | |
| Miscellaneous | | | | |
| Total general revenues | | | | |
| Change in net position | | | | |
| Net position - beginning (restated) | | | | |
| 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> |
|------------------------------------|--|-----------------------|---------------------------|
| \$(5,214,639) | \$ - | \$(5,214,639) | \$ - |
| (16,150,994) | - | (16,150,994) | - |
| (14,103,050) | - | (14,103,050) | - |
| (1,442,354) | - | (1,442,354) | - |
| (5,667,916) | - | (5,667,916) | - |
| (28,456,246) | - | (28,456,246) | - |
| (28,717,401) | - | (28,717,401) | - |
| (13,228,786) | - | (13,228,786) | - |
| (6,744,236) | - | (6,744,236) | - |
| (358,000) | - | (358,000) | - |
| (12,628,693) | - | (12,628,693) | - |
| (359,102) | - | (359,102) | - |
| (268,497) | - | (268,497) | - |
| 10,038 | - | 10,038 | - |
| <u>(2,059,956)</u> | <u>-</u> | <u>(2,059,956)</u> | <u>-</u> |
| (135,389,832) | - | (135,389,832) | - |
| <u>-</u> | <u>(1,625,820)</u> | <u>(1,625,820)</u> | <u>-</u> |
| <u>(135,389,832)</u> | <u>(1,625,820)</u> | <u>(137,015,652)</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>1,346,544</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>1,346,544</u> |
| 134,699,363 | - | 134,699,363 | - |
| 34,007,261 | - | 34,007,261 | - |
| 158,383 | - | 158,383 | - |
| 307,728 | - | 307,728 | 16,441 |
| <u>851,602</u> | <u>-</u> | <u>851,602</u> | <u>37,823</u> |
| <u>170,024,337</u> | <u>-</u> | <u>170,024,337</u> | <u>54,264</u> |
| 34,634,505 | (1,625,820) | 33,008,685 | 1,400,808 |
| <u>414,146,488</u> | <u>15,279,675</u> | <u>429,426,163</u> | <u>26,041,634</u> |
| <u>\$ 448,780,993</u> | <u>\$ 13,653,855</u> | <u>\$ 462,434,848</u> | <u>\$ 27,442,442</u> |

BRAZORIA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2021

Exhibit 3

| | Major Funds | | | | Non-Major | Total Governmental Funds |
|---|-----------------------|--------------------------|--|--|--------------------------------|--------------------------------|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Emergency Rental Assistance Program Fund | Other Governmental Funds | |
| Assets | | | | | | |
| Cash and temporary investments | \$ 66,082,893 | \$ 13,029,304 | \$ 36,215,681 | \$ 13,432,087 | \$ 33,400,938 | \$ 162,160,903 |
| Investments | 12,005,000 | - | - | - | - | 12,005,000 |
| Receivables (net of allowance for uncollectibles): | | | | | | |
| Taxes | 885,767 | 338,717 | - | - | 126,277 | 1,350,761 |
| Accounts | 98,102 | - | - | - | 19,041 | 117,143 |
| Special assessments | - | 1,153,459 | - | - | 1,388,916 | 2,542,375 |
| Due from other governments | 6,190,022 | - | - | - | 14,624,440 | 20,814,462 |
| Accrued interest | 9,393 | - | - | - | - | 9,393 |
| Due from other funds | 13,143,935 | - | - | - | - | 13,143,935 |
| Inventories | 17,483 | 276,387 | - | - | 428,909 | 722,779 |
| Prepaid expenditures | 3,343,434 | 80,292 | 3,096 | - | 165,410 | 3,592,232 |
| Due from component units | 14,912,461 | 1,166,844 | - | - | 10,009,006 | 26,088,311 |
| Total assets | \$ 116,688,490 | \$ 16,045,003 | \$ 36,218,777 | \$ 13,432,087 | \$ 60,162,937 | \$ 242,547,294 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | | | |
| Liabilities: | | | | | | |
| Accounts and accrued liabilities payable | \$ 14,703,873 | \$ 2,130,098 | \$ 27,305 | \$ 669,338 | \$ 3,133,145 | \$ 20,663,759 |
| Due to others | 575,056 | - | - | - | 153,770 | 728,826 |
| Due to other funds | - | - | - | - | 11,299,562 | 11,299,562 |
| Unearned revenue | 1,136,537 | 1,875,158 | 36,191,472 | 12,762,749 | 3,482,940 | 55,448,856 |
| Total liabilities | 16,415,466 | 4,005,256 | 36,218,777 | 13,432,087 | 18,069,417 | 88,141,003 |
| Deferred Inflows of Resources: | | | | | | |
| Deferred inflows of resources | 752,311 | 1,441,383 | - | - | 1,496,204 | 3,689,898 |
| Total deferred inflows of resources | 752,311 | 1,441,383 | - | - | 1,496,204 | 3,689,898 |
| Fund Balances: | | | | | | |
| Nonspendable | 3,360,917 | 356,679 | 3,096 | - | 594,319 | 4,315,011 |
| Restricted | 67,285 | 10,241,685 | - | - | 39,291,854 | 49,600,824 |
| Committed | 785,138 | - | - | - | 1,160,828 | 1,945,966 |
| Unassigned | 95,307,373 | - | (3,096) | - | (449,685) | 94,854,592 |
| Total fund balances | 99,520,713 | 10,598,364 | - | - | 40,597,316 | 150,716,393 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 116,688,490 | \$ 16,045,003 | \$ 36,218,777 | \$ 13,432,087 | \$ 60,162,937 | \$ 242,547,294 |

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, 2021

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 150,716,393

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

Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. Those assets consist of:

| | | |
|--------------------------|------------------------|-------------|
| Capital assets | \$ 703,181,883 | |
| Accumulated depreciation | <u>(298,332,751)</u> | 404,849,132 |

Some of the County's assets are not available to pay for the current period's expenditures and therefore, are reported as unavailable revenue in the funds. These assets consist of:

| | | |
|---|-------------------|------------|
| Property taxes receivable | \$ 1,173,375 | |
| Special assessments receivable | 2,516,523 | |
| Judicial receivables (net allowance for uncollectibles) | <u>14,786,887</u> | 18,476,785 |

Some liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds.. Liabilities at year-end related to such items consist of:

| | | |
|---|----------------------|-----------------|
| Deferred charge on bonds refundings | \$ 612,584 | |
| Deferred outflows - pension | 30,065,366 | |
| Deferred outflows - OPEB | 11,412,996 | |
| Accrued interest on bonds | (206,572) | |
| General obligation bonds payable | (23,670,000) | |
| Certificate of obligation bonds payable | (32,820,000) | |
| Premium on bonds payable | (5,196,080) | |
| Compensated absences | (5,500,788) | |
| Net pension liability | (34,507,975) | |
| Net OPEB liability | (53,622,008) | |
| Deferred inflows - pension | (15,248,781) | |
| Deferred inflows - OPEB | <u>(5,247,960)</u> | (133,929,218) |

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of Net Position. Internal service net position is:

8,667,901

Net position of governmental activities - statement of net position (Exhibit 1) \$ 448,780,993

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

BRAZORIA COUNTY, TEXAS

Exhibit 4

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

For the Year Ended September 30, 2021

| | Major Funds | | | | Non-Major | Total Governmental Funds |
|---|-----------------------|--------------------------|--|--|--------------------------------|--------------------------------|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Emergency Rental Assistance Program Fund | Other Governmental Funds | |
| REVENUES | | | | | | |
| Property taxes | \$ 87,968,968 | \$ 34,309,642 | \$ - | \$ - | \$ 12,551,779 | \$ 134,830,389 |
| Sales taxes | 33,437,216 | - | - | - | - | 33,437,216 |
| Intergovernmental | 1,334,727 | 124,134 | 156,725 | 2,125,623 | 27,970,690 | 31,711,899 |
| Charges for services | 9,463,279 | 6,206 | - | - | 4,431,065 | 13,900,550 |
| Licenses and permits | 1,377,863 | 857,783 | - | - | 130,858 | 2,366,504 |
| Fines and forfeitures | 2,896,954 | - | - | - | 290,273 | 3,187,227 |
| Special assessments | - | 142,384 | - | - | 64,230 | 206,614 |
| Investment income | 212,048 | 14,717 | 2,004 | - | 42,621 | 271,390 |
| Miscellaneous | 1,807,218 | 18,135,713 | - | - | 6,349,001 | 26,291,932 |
| Total revenues | 138,498,273 | 53,590,579 | 158,729 | 2,125,623 | 51,830,517 | 246,203,721 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General administration | 11,585,820 | - | 3,506 | 2,113,146 | 2,228,780 | 15,931,252 |
| Judicial and legal | 24,012,042 | - | 5,165 | - | 3,067,390 | 27,084,597 |
| Financial administration | 17,008,536 | - | 1,361 | 12,477 | 1,615,756 | 18,638,130 |
| Elections | 813,753 | - | - | - | 456,432 | 1,270,185 |
| Public facilities | 5,002,491 | - | 676 | - | 279,884 | 5,283,051 |
| Public safety | 26,886,553 | - | 13,155 | - | 1,870,449 | 28,770,157 |
| Corrections | 26,429,004 | - | 4,674 | - | 5,437,455 | 31,871,133 |
| Public transportation | - | 21,289,617 | 13,878 | - | 1,169,785 | 22,473,280 |
| Health and welfare | 4,147,881 | - | 71,012 | - | 10,046,589 | 14,265,482 |
| Public assistance | 358,000 | - | - | - | - | 358,000 |
| Culture and recreation | 12,287,196 | - | 3,451 | - | 1,087,727 | 13,378,374 |
| Conservation | 353,724 | - | - | - | 445 | 354,169 |
| Environmental protection | 208,972 | - | - | - | 3,598,245 | 3,807,217 |
| Community development | - | - | - | - | 5,751,304 | 5,751,304 |
| Capital outlay | 15,366,596 | 28,100,337 | 41,851 | - | 9,566,901 | 53,075,685 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | 4,365,000 | 4,365,000 |
| Interest and fiscal charges | - | - | - | - | 2,597,325 | 2,597,325 |
| Total expenditures | 144,460,568 | 49,389,954 | 158,729 | 2,125,623 | 53,139,467 | 249,274,341 |
| Excess (deficiency) of revenues over expenditures | (5,962,295) | 4,200,625 | - | - | (1,308,950) | (3,070,620) |
| Other Financing Sources (Uses): | | | | | | |
| Proceeds from sale of capital assets | 104,824 | 57,107 | - | - | 4,260 | 166,191 |
| Transfers in | 53,339 | 989 | - | - | 11,052,109 | 11,106,437 |
| Transfers out | (7,981,331) | (3,290,684) | - | - | (54,328) | (11,326,343) |
| Total other financing sources (uses) | (7,823,168) | (3,232,588) | - | - | 11,002,041 | (53,715) |
| Net change in fund balances | (13,785,463) | 968,037 | - | - | 9,693,091 | (3,124,335) |
| Fund balances - beginning (restated) | 113,306,176 | 9,630,327 | - | - | 30,904,225 | 153,840,728 |
| Fund balances - ending | \$ 99,520,713 | \$ 10,598,364 | \$ - | \$ - | \$ 40,597,316 | \$ 150,716,393 |

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, 2021

Change in fund balance - total governmental funds (Exhibit 4) \$(3,124,335)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

| | | |
|----------------------|----------------|------------|
| Capital outlay | \$ 53,075,685 | |
| Depreciation expense | (23,079,040) | 29,996,645 |

Governmental funds report the entire sales price (proceeds) from the sale of an asset as revenue because it provides current resources. In contrast, in the statement of activities, only the gain/loss on the sale of capital assets is reported. Thus, the change in net position differs from the change in the fund balance by the book value of capital assets sold. (533,395)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect on premiums and similar items when debt is issued, whereas these amounts are amortized in the statement of activities.

| | | |
|--|--------------|-----------|
| Principal payments on bonds payable | \$ 4,365,000 | |
| Change in accrued interest | 15,474 | |
| Change in compensated absences | 403,576 | |
| Amortization of bond premium | 646,045 | |
| Amortization of deferred charge on bond refundings | (124,150) | 5,305,945 |

The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditure in the governmental funds. The net change consists of the following:

| | | |
|---------------------------------|------------------|-----------|
| Net pension liability increased | \$(14,131,818) | |
| Deferred outflows increased | 22,029,871 | |
| Deferred inflows increased | (3,537,377) | 4,360,676 |

The net change in net OPEB liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditure in the governmental funds. The net change consists of the following:

| | | |
|--------------------|---------------|---------------|
| Net OPEB liability | \$ 37,882 | |
| Deferred outflows | (1,706,668) | |
| Deferred inflows | (2,718,555) | (4,388,341) |

Because some property tax receivable, special assessments receivables and judicial receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds. 542,808

Internal service funds are used by the County. The net revenue of the internal service funds are reported With the governmental activities. 2,474,502

Change in net position of governmental activities (see Exhibit 2) \$ 34,634,505

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2021

Exhibit 5
Page 1 of 2

| | <u>Airport Fund</u> | <u>Governmental Activities - Internal Service Funds</u> |
|--|-------------------------|---|
| ASSETS: | | |
| Current Assets: | | |
| Cash and temporary investments | \$ 7,587 | \$ 10,627,308 |
| Accounts receivable | 115,586 | 525,589 |
| Accrued interest | - | 17 |
| Due from other governments | 39,832 | - |
| Inventories | 45,465 | - |
| Prepaid expense | <u>1,496</u> | <u>-</u> |
| Total current assets | <u>209,966</u> | <u>11,152,914</u> |
| Noncurrent Assets: | | |
| Capital Assets: | | |
| Land | 1,558,687 | - |
| Buildings and improvements | 11,455,999 | - |
| Furniture, equipment and vehicles | 1,371,429 | - |
| Runways, taxiways and aprons | 30,388,673 | - |
| Accumulated depreciation | <u>(28,714,675)</u> | <u>-</u> |
| Total capital assets (net of accumulated depreciation) | <u>16,060,113</u> | <u>-</u> |
| Total assets | <u>16,270,079</u> | <u>11,152,914</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | |
| Deferred outflows of resources | <u>356,107</u> | <u>-</u> |
| Total deferred outflows of resources | <u>356,107</u> | <u>-</u> |

(continued)

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS - Continued
September 30, 2021

Exhibit 5
Page 2 of 2

| | <u>Airport Fund</u> | <u>Governmental Activities - Internal Service Funds</u> |
|--|-------------------------|---|
| LIABILITIES: | | |
| Current Liabilities: | | |
| Accounts accrued liabilities payable | \$ 111,178 | \$ 2,474,724 |
| Due to other funds | 1,844,373 | - |
| Unearned revenue | <u>54,325</u> | <u>-</u> |
| Total current liabilities | <u>2,009,876</u> | <u>2,474,724</u> |
| Noncurrent Liabilities: | | |
| Compensated absences | 39,767 | - |
| Net pension liability | 202,218 | - |
| Net OPEB liability | <u>519,576</u> | <u>-</u> |
| Total non-current liabilities | <u>761,561</u> | <u>-</u> |
| Total liabilities | <u>2,771,437</u> | <u>2,474,724</u> |
| DEFERRED INFLOWS OF RESOURCES: | | |
| Deferred inflows of resources | <u>211,183</u> | <u>-</u> |
| Total deferred inflows of resources | <u>211,183</u> | <u>-</u> |
| NET POSITION: | | |
| Net investment in capital assets | 16,060,113 | - |
| Unrestricted | (2,416,547) | <u>8,678,190</u> |
| Total net position | <u>13,643,566</u> | <u>\$ 8,678,190</u> |
| Net position - enterprise fund balance sheet | 13,643,566 | |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | <u>10,289</u> | |
| Net position of business-type activities - statement of net position (Exhibit 1) | <u>\$ 13,653,855</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, 2021

Exhibit 6

| | Airport Fund | Governmental Activities - Internal Service Funds |
|--|------------------------|--|
| | <u> </u> | <u> </u> |
| Operating Revenues: | | |
| Sales of fuel and supplies | \$ 1,042,672 | \$ - |
| Contributions for self insurance | - | 21,675,636 |
| Operating grants | 127,417 | - |
| Rentals | 570,796 | - |
| Fees | 155,390 | - |
| Miscellaneous | <u>70,111</u> | <u>-</u> |
| Net operating revenue | <u>1,966,386</u> | <u>21,675,636</u> |
| Operating Expenses: | | |
| Salaries and wages | 740,703 | - |
| Cost of fuel | 816,643 | - |
| Employee benefits | 290,802 | - |
| Supplies | 80,021 | - |
| Other charges | 344,809 | 19,434,190 |
| Depreciation | <u>1,342,416</u> | <u>-</u> |
| Total operating expenses | <u>3,615,394</u> | <u>19,434,190</u> |
| Operating income (loss) | <u>(1,649,008)</u> | <u>2,241,446</u> |
| Non-Operating Revenues: | | |
| Investment income | <u>-</u> | <u>36,338</u> |
| Total non-operating revenues | <u>-</u> | <u>36,338</u> |
| Net income (loss) before transfers | <u>(1,649,008)</u> | <u>2,277,784</u> |
| Transfers in | <u>-</u> | <u>219,906</u> |
| Change in net position | <u>(1,649,008)</u> | <u>2,497,690</u> |
| Net position - beginning | <u>15,292,574</u> | <u>6,180,500</u> |
| Net position - ending | <u>\$ 13,643,566</u> | <u>\$ 8,678,190</u> |
| Change in net position - enterprise fund | \$(1,649,008) | |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | <u>23,188</u> | |
| Change in net position - business-type activities (Exhibit 2) | <u>\$(1,625,820)</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, 2021

| | <u>Airport Fund</u> | <u>Governmental Activities - Internal Service Funds</u> |
|--|-------------------------|---|
| Cash Flows from Operating Activities: | | |
| Cash flows received from customers and other funds | \$ 1,871,536 | \$ - |
| Cash receipts from interfund services provided | - | 21,702,831 |
| Cash paid to and on behalf of employees | (1,058,511) | (17,562,311) |
| Cash paid to suppliers and others | (1,250,246) | (1,937,739) |
| Cash received from other funds | <u>472,100</u> | <u>-</u> |
| Net cash provided by operating activities | <u>34,879</u> | <u>2,202,781</u> |
| Cash Flows from Noncapital Financing Activities: | | |
| Transfers from other funds | <u>-</u> | <u>219,906</u> |
| Net cash provided by noncapital financing activities | <u>-</u> | <u>219,906</u> |
| Cash Flows from Capital and Financing Activities: | | |
| Acquisition of capital assets | <u>(44,611)</u> | <u>-</u> |
| Net cash used by capital financing activities | <u>(44,611)</u> | <u>-</u> |
| Cash Flows from Investing Activities: | | |
| Investment income | <u>-</u> | <u>36,678</u> |
| Net cash provided by investment activities | <u>-</u> | <u>36,678</u> |
| Change in cash and temporary investments | (9,732) | 2,459,365 |
| Cash and temporary investments - beginning | <u>17,319</u> | <u>8,167,943</u> |
| Cash and temporary investments - ending | <u>\$ 7,587</u> | <u>\$ 10,627,308</u> |

(continued)

BRAZORIA COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS - Continued
For the Year Ended September 30, 2021

Exhibit 7
Page 2 of 2

| | <u>Airport Fund</u> | <u>Governmental Activities - Internal Service Funds</u> |
|--|-------------------------|---|
| Reconciliation of Operating Income to Net Cash Provided (Used) | | |
| by Operating Activities: | | |
| Operating Activities: | | |
| Operating income (loss) | \$(1,649,008) | \$ 2,241,446 |
| Depreciation | 1,342,416 | - |
| Changes in Assets and Liabilities: | | |
| (Increase) Decrease In: | | |
| Accounts receivable | (59,828) | 27,195 |
| Due from other governments | (39,832) | - |
| Due from other funds | 62 | - |
| Inventory | (12,087) | - |
| Prepaid expenses | 3,811 | - |
| Pension and OPEB deferred outflows | (166,448) | - |
| Increase (Decrease) In: | | |
| Accounts and accrued liabilities payable | (497) | (65,860) |
| Compensated absences | (8,956) | - |
| Due to other funds | 472,038 | - |
| Unearned revenue | 4,810 | - |
| Net OPEB liability | (344) | - |
| Net pension liability | 116,839 | - |
| Pension and OPEB deferred inflows | <u>31,903</u> | <u>-</u> |
| Net cash provided by operating activities | <u>\$ 34,879</u> | <u>\$ 2,202,781</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, 2021

Exhibit 8

| | Private- Purpose Trust Fund | Custodial Funds |
|--|--------------------------------------|-----------------------------|
| | <u> </u> | <u> </u> |
| ASSETS | | |
| Cash and temporary investments | \$ 15,896 | \$ 16,110,872 |
| Accounts receivable | - | 10,438 |
| Other assets | <u>-</u> | <u>33,965</u> |
| Total assets | <u>15,886</u> | <u>16,155,275</u> |
| LIABILITIES | | |
| Accounts and accrued liabilities payable | - | 270,411 |
| Held for others | - | 12,894,006 |
| Due to other governments | <u>-</u> | <u>655</u> |
| Total liabilities | <u>-</u> | <u>13,165,072</u> |
| NET POSITION | | |
| Held in trust for historical commission | 15,896 | - |
| Individuals, organizations and other governments | <u>-</u> | <u>2,990,203</u> |
| Total net position | <u>\$ 15,886</u> | <u>\$ 2,990,203</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, 2021

Exhibit 9

| | Private- Purpose Trust Fund | Custodial Funds |
|--|--------------------------------------|-----------------------------|
| | <u> </u> | <u> </u> |
| ADDITIONS | | |
| Collections for groundwater conservation | \$ - | \$ 527,223 |
| Collections for adult probation | - | 4,936,411 |
| Held for others | - | 49,698,814 |
| Investment income | <u>10</u> | <u>5,350</u> |
| Total additions | <u>10</u> | <u>55,167,798</u> |
| DEDUCTIONS | | |
| Payments for groundwater conservation | - | 446,782 |
| Payments for adult probation | - | 5,018,398 |
| Payments to individuals | <u>-</u> | <u>49,698,814</u> |
| Total deductions | <u>-</u> | <u>55,163,994</u> |
| Change in net position | 10 | 3,804 |
| Net position - beginning (restated) | <u>15,886</u> | <u>2,986,399</u> |
| Net position - ending | <u>\$ 15,896</u> | <u>\$ 2,990,203</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, 2021

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BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

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, 2021

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.

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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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 Fund* is a special revenue fund that 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 *American Rescue Plan 2021 CLFRF Fund* accounts for the grant proceeds awarded from the American Rescue Plan Act of 2021 through the United States Department of the Treasury. ARPA established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make-up the Coronavirus State and Local Fiscal Recovery Funds (CLFRF) program. The funds under this grant provide support for local governments to meet local needs related to continued Covid-19 pandemic response efforts, economic stabilization, water, sewer and broadband infrastructure, and public health and safety.

The *Emergency Rental Assistance Program Fund* accounts for the grant proceeds awarded through the United States Department of the Treasury. Counties across the nation with populations over 200,000 people had the choice to opt in to receive direct funding under this grant. Brazoria County chose to opt in because we wanted to ensure our share of the funding could directly benefit County residents. This program assists residents of rental properties within the County that experienced a reduction in income due to the Coronavirus pandemic.

The County reports the following major funds:

The *Airport 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.

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 *Custodial Funds* account for assets that the government holds on behalf of others as their agent. The County's custodial funds include, the Groundwater Conservation Fund, the Adult Probation Fund, and the County & District Clerk Fund.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

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. 84 “Fiduciary Activities” was issued in January 2017. The statement was implemented and did not have a material effect on the financial statement 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 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. 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 statement was implemented and did not have a material effect on the financial statement 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.

GASB No. 93 “Replacement of Interbank Offered Rates” was issued in March 2020. The statement was implemented and did not 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, 2020.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

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 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, 2021 Certificates of Obligation I & S Fund and Road Bonds Mobility I & S Fund).

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

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>Other Governmental Funds</u> | <u>Total</u> |
|---------------|-------------------------|---------------------------------------|---|---------------------|
| Encumbrances: | | | | |
| Restricted | \$ - | \$ 2,756,050 | \$ 245,587 | \$ 3,001,637 |
| Unassigned | <u>2,499,434</u> | <u>-</u> | <u>-</u> | <u>2,499,434</u> |
| | <u>\$ 2,499,434</u> | <u>\$ 2,756,050</u> | <u>\$ 245,587</u> | <u>\$ 5,501,071</u> |

The airport fund also had outstanding encumbrances of \$ 2,700 as of September 30, 2021.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

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 a liability in the General Fund.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

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 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 taxpayers of the County authorized a separate tax not to exceed \$ 0.05 per \$ 100 valuation during the approval of the Mosquito Control District in April 1955.

The County's 2020 tax levy, supporting the 2021 fiscal period budget, totaled \$ 0.392017 per \$ 100 valuation and was comprised as follows:

| | |
|------------------------|--------------------|
| Constitutional Levy: | |
| General Fund | \$ 0.255583 |
| Road & Bridge | 0.050000 |
| Mosquito Control | 0.006000 |
| Debt Service | 0.030434 |
| Special Road & Bridge: | |
| Article 6790 | <u>0.050000</u> |
| Combined tax rate | <u>\$ 0.392017</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.

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, 2021

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, 2021, 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, 2021, computed at pay rates in effect at that time.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences - Continued

The following is a summary of compensated absences as of September 30, 2021:

| | |
|--------------------------|---------------------|
| Governmental activities | \$ 5,500,788 |
| Business-type activities | <u>39,767</u> |
| | <u>\$ 5,540,555</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 airport fund.

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 assets by the government that is applicable to a future reporting period, and an acquisition of net assets 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, 2021

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, 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, 2021

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, 2021, 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, 2021:

| | Major Funds | | | Non-Major Funds | Total Governmental Funds |
|-----------------------------------|--------------|--------------------|--------------------------------------|--------------------------|--------------------------|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Other Governmental Funds | |
| Fund Balance: | | | | | |
| Nonspendable: | | | | | |
| Inventories | \$ 17,483 | \$ 276,387 | \$ - | \$ 428,909 | \$ 722,779 |
| Prepaid expenditures | 3,343,434 | 80,292 | 3,096 | 165,410 | 3,592,232 |
| Restricted: | | | | | |
| Capital projects | - | - | - | 3,886,353 | 3,886,353 |
| Contributor purposes | 20,539 | - | - | 50,997 | 71,536 |
| Court improvements and operations | - | - | - | 1,215,720 | 1,215,720 |
| Debt service | - | - | - | 17,813,178 | 17,813,178 |
| Election services | - | - | - | 742,419 | 742,419 |
| Family protection services | 20,539 | - | - | 21,315 | 41,854 |
| Federal grants | - | - | - | 3,452,692 | 3,452,692 |
| Health services | - | - | - | 926,685 | 926,685 |
| Inmate services | - | - | - | 553,733 | 553,733 |
| Juvenile services | 11,208 | - | - | 10,070 | 21,278 |
| Library services | - | - | - | 498,742 | 498,742 |

(continued)

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

| | Major Funds | | | Non-Major Funds | |
|----------------------------------|----------------------|----------------------|--------------------------------------|--------------------------|--------------------------|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Other Governmental Funds | Total Governmental Funds |
| Restricted: | | | | | |
| Public safety personnel training | \$ 14,999 | \$ - | \$ - | \$ 142,643 | \$ 157,642 |
| Public transportation projects | - | 10,241,685 | - | - | 10,241,685 |
| Records management | - | - | - | 4,954,655 | 4,954,655 |
| State grants and appropriations | - | - | - | 5,000,000 | 5,000,000 |
| Other | - | - | - | 22,652 | 22,652 |
| Committed: | | | | | |
| District attorney supplement | - | - | - | 153,911 | 153,911 |
| District clerk supplement | 726,135 | - | - | - | 726,135 |
| Narcotics operations | - | - | - | 700,916 | 700,916 |
| Juvenile services | 1,418 | - | - | - | 1,418 |
| Health services | 57,585 | - | - | - | 57,585 |
| Sheriff supplement | - | - | - | 198,439 | 198,439 |
| Tax Collector supplement | - | - | - | 107,562 | 107,562 |
| Unassigned | <u>95,307,373</u> | <u>-</u> | <u>(3,096)</u> | <u>(449,685)</u> | <u>94,854,592</u> |
| Total fund balances | <u>\$ 99,520,713</u> | <u>\$ 10,598,364</u> | <u>\$ -</u> | <u>\$ 40,597,316</u> | <u>\$150,716,393</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, 2021

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 | \$ 347,661,989 | \$ 16,060,113 | \$ 363,722,102 | \$ 20,312,318 |
| Restricted: | | | | |
| Contributor purposes | 71,536 | - | 71,536 | - |
| Court improvements and operations | 1,215,720 | - | 1,215,720 | - |
| Debt service | 17,697,602 | - | 17,697,602 | 426,698 |
| Elections services | 755,619 | - | 755,619 | - |
| Family protection services | 41,686 | - | 41,686 | - |
| Federal grants | 3,452,692 | - | 3,452,692 | - |
| Health services | 1,325,351 | - | 1,325,351 | - |
| Inmate services | 602,570 | - | 602,570 | - |
| Juvenile services | 21,278 | - | 21,278 | - |
| Library services | 531,486 | - | 531,486 | - |
| Public safety personnel training | 158,341 | - | 158,341 | - |
| Public transportation projects | 13,000,766 | - | 13,000,766 | - |
| Records management | 5,058,786 | - | 5,058,786 | - |
| State grants and appropriations | 5,000,000 | - | 5,000,000 | - |
| Other | 22,652 | - | 22,922 | - |
| Unrestricted | <u>52,162,919</u> | <u>(2,406,258)</u> | <u>49,756,661</u> | <u>6,703,426</u> |
| Total | <u>\$ 448,780,993</u> | <u>\$ 13,653,855</u> | <u>\$ 462,435,118</u> | <u>\$ 27,442,442</u> |

NOTE 2 - 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, 2021 are as follows:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

| | Governmental Funds | Proprietary Funds | Fiduciary Funds | Total Primary Government | Component Unit | Totals |
|---|-----------------------|----------------------|----------------------|--------------------------------|----------------------|----------------------|
| Cash and Temporary Investments: | | | | | | |
| Cash (petty cash accounts) | \$ 34,410 | \$ 100 | \$ 500 | \$ 35,010 | \$ - | \$ 35,010 |
| Cash with fiscal agent | 62,500 | 7,487 | - | 69,987 | - | 69,987 |
| Financial Institution Deposits: | | | | | | |
| Demand deposits | 37,981,123 | 3,728,411 | 16,111,840 | 57,821,374 | 8,499,208 | 66,320,582 |
| Local Government Investment Pools: | | | | | | |
| Texpool | 68,158,065 | 6,898,897 | 14,428 | 75,071,390 | 1,372,435 | 76,443,825 |
| Texas Class | 55,924,805 | - | - | 55,924,805 | 12,713,139 | 68,637,944 |
| U.S. Bank Government Obligation Fund | - | - | - | - | 239,371 | 239,371 |
| Cash and temporary investments | 162,160,903 | 10,634,895 | 16,126,768 | 188,922,566 | 22,824,153 | 211,746,719 |
| Investments: | | | | | | |
| Government agency securities | <u>12,005,000</u> | <u>-</u> | <u>-</u> | <u>12,005,000</u> | <u>-</u> | <u>12,005,000</u> |
| Cash, temporary investments and investment totals | <u>\$174,165,903</u> | <u>\$ 10,634,895</u> | <u>\$ 16,126,768</u> | <u>\$200,927,566</u> | <u>\$ 22,824,153</u> | <u>\$223,751,719</u> |

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 \$ 35,010, the carrying amount, of the County's deposits, was \$ 57,821,374, while the financial institution balances totaled \$ 61,877,482. Of these balances, \$ 6,211,738 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 \$ 55,165,744 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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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.

The County Investment Officer 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,

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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.

The County invests in Texpool and Texas CLASS to provide its liquidity needs. Texpool and Texas CLASS 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, 2021 Texpool and Texas CLASS had a weighted average maturity of 34 days and 53 days, respectively. Although Texpool and Texas CLASS portfolios had a weighted average maturity of 34 days and 53 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, 2021, 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 | \$ 75,071,390 | 34 |
| Texas CLASS | Varies | <u>55,924,805</u> | 53 |
| Total Local Government Investment Pools | | <u>130,996,195</u> | 42 |
| Government Agency Securities: | | | |
| FFCB - Callable | 0.270% | 2,001,600 | 750 |
| FFCB - Callable | 0.200% | 2,000,400 | 869 |
| FHLB - Callable | 0.350% | 2,000,800 | 897 |
| FHLB - Callable | 0.350% | 2,001,000 | 910 |
| FHLB - Callable | 0.400% | 2,000,000 | 925 |
| FHLB - Callable | 0.430% | <u>2,001,200</u> | 991 |
| Total government agency securities | | <u>12,005,000</u> | 890 |
| Total investments | | <u>\$ 143,001,195</u> | 113 |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2021, the LGIPs (which represent approximately 91.60% 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 8.40% 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, 2021

NOTE 2 - 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, 2021:

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|------------------------------|----------------------|----------------|----------------|----------------------|
| Government agency securities | \$ <u>12,005,000</u> | \$ _____ - | \$ _____ - | \$ <u>12,005,000</u> |
| Total assets at fair value | \$ <u>12,005,000</u> | \$ _____ - | \$ _____ - | \$ <u>12,005,000</u> |

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES

Receivables and Allowances

Receivables as of September 30, 2021, 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>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|-----------------------------------|-------------------------|---------------------------------------|---|---|
| Receivables: | | | | |
| Property taxes | \$ 1,809,217 | \$ 673,835 | \$ 258,346 | \$ 2,741,398 |
| Accounts | 98,102 | - | 19,041 | 117,143 |
| Special assessments | - | 1,961,992 | 1,402,562 | 3,364,554 |
| Due from other governments | 6,190,022 | - | 14,624,440 | 20,814,462 |
| Accrued interest | <u>9,393</u> | <u>-</u> | <u>-</u> | <u>9,393</u> |
| Gross receivables | 8,106,734 | 2,635,827 | 16,304,389 | 27,046,950 |
| Less Allowance for Uncollectible: | | | | |
| Property taxes | 923,450 | 335,118 | 132,069 | 1,390,637 |
| Special assessments | <u>-</u> | <u>808,533</u> | <u>13,646</u> | <u>822,179</u> |
| Net receivables | <u>\$ 7,183,284</u> | <u>\$ 1,492,176</u> | <u>\$ 16,158,674</u> | <u>\$ 24,834,134</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

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, 2021 are summarized below:

| | State Entitlements and Taxes | Federal Grants | State Grants | Other | Total |
|------------------------------|------------------------------------|----------------------|---------------------|-------------------|----------------------|
| Major Governmental Funds: | | | | | |
| General Fund | \$ 5,883,691 | \$ 249,516 | \$ 53,675 | \$ 3,140 | \$ 6,190,022 |
| Non major governmental funds | <u>26,745</u> | <u>13,337,505</u> | <u>1,254,790</u> | <u>5,400</u> | <u>14,624,440</u> |
| Total | <u>\$ 5,910,436</u> | <u>\$ 13,587,021</u> | <u>\$ 1,308,465</u> | <u>\$ 8,540</u> | <u>\$ 20,814,462</u> |
| Major Proprietary Funds: | | | | | |
| Airport Fund | \$ _____ - | \$ _____ - | \$ 39,832 | \$ _____ - | \$ 39,832 |
| Total | <u>\$ _____ -</u> | <u>\$ _____ -</u> | <u>\$ 39,832</u> | <u>\$ _____ -</u> | <u>\$ 39,832</u> |

The component unit reported \$ 702,155 from federal grant sources as of September 30, 2021.

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, 2021:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Judicial Receivables - Continued

| | <u>Governmental Activities</u> | | |
|-----------------------|--------------------------------|---|---------------------------|
| | <u>Judicial Receivable</u> | <u>Allowance for Uncollectible Accounts</u> | <u>Net Receivable</u> |
| Judicial Receivables: | | | |
| Justice of the peace | \$ 12,777,946 | \$ 4,152,833 | \$ 8,625,113 |
| County courts | 2,073,512 | 1,036,756 | 1,036,756 |
| District courts | 19,891,513 | 14,918,635 | 4,972,878 |
| Juvenile probation | <u>304,281</u> | <u>152,141</u> | <u>152,140</u> |
| | <u>\$ 35,047,252</u> | <u>\$ 20,260,365</u> | <u>\$ 14,786,887</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, 2021, 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>American Rescue Plan 2021 CLFRF Fund</u> | <u>Emergency Rental Assistance Program Fund</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
|---|-------------------------|---------------------------------------|---|---|---|----------------------|
| Deferred Inflows of Resources: | | | | | | |
| Delinquent property taxes receivable | \$ 752,311 | \$ 313,776 | \$ - | \$ - | \$ 107,288 | \$ 1,173,375 |
| Delinquent special assessment Taxes receivable | <u>-</u> | <u>1,127,607</u> | <u>-</u> | <u>-</u> | <u>1,388,916</u> | <u>2,516,523</u> |
| | <u>\$ 752,311</u> | <u>\$ 1,441,383</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,496,204</u> | <u>\$ 3,689,898</u> |
| Unearned Revenue: | | | | | | |
| Federal grants | \$ 12,700 | \$ - | \$ 36,191,472 | \$ 12,762,749 | \$ 2,080,068 | \$ 51,046,989 |
| State grants | - | - | - | - | 17,854 | 17,854 |
| Local mitigation advances | - | - | - | - | 1,118,310 | 1,118,310 |
| Bail bonds | 878,993 | - | - | - | - | 878,993 |
| Public safety seizures | 230,172 | - | - | - | 255,208 | 485,380 |
| Developer advances | - | 1,875,158 | - | - | - | 1,875,158 |
| Rental deposits | 13,000 | - | - | - | - | 13,000 |
| Other | <u>1,672</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>11,500</u> | <u>13,172</u> |
| | <u>\$ 1,136,537</u> | <u>\$ 1,875,158</u> | <u>\$ 36,191,472</u> | <u>\$ 12,762,749</u> | <u>\$ 3,482,940</u> | <u>\$ 55,448,856</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 3 - 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 Airport Enterprise Fund</u> |
|---|---|
| Deferred Outflows of Resources: | |
| Pension Related: | |
| Differences between expected and actual experience | \$ 2,706 |
| Changes in assumptions | 174,433 |
| Subsequent contributions | 73,206 |
| OPEB Related: | |
| Net difference between expected and actual investment earnings | 3,123 |
| Differences between expected and actual experience | 39,990 |
| Changes in assumptions | <u>62,649</u> |
| | <u>\$ 356,107</u> |
| Deferred Inflows of Resources: | |
| Pension Related: | |
| Changes in assumptions | \$ 1,625 |
| Difference between expected and actual experience | 7,392 |
| Net difference between projected and actual investment earnings | 154,303 |
| OPEB Related: | |
| Changes in assumptions | <u>47,863</u> |
| | <u>\$ 211,183</u> |
| Unearned Revenue: | |
| Rental deposits | <u>\$ 54,325</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, 2021 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, 2021, 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, 2021

NOTE 3 - 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) | \$ 612,584 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension Related: | | | | | | |
| Differences between expected and actual experience | 325,749 | 992,102 | - | 2,706 | 7,392 | - |
| Net difference between projected and actual investment earnings | - | 14,095,785 | - | - | 154,303 | - |
| Changes in assumptions | 21,097,848 | 160,894 | - | 174,433 | 1,625 | - |
| Subsequent contributions | 8,641,769 | - | - | 73,206 | - | - |
| OPEB Related: | | | | | | |
| Net difference between projected and actual investment earnings | 340,541 | - | - | 3,123 | - | - |
| Differences between expected and actual experience | 4,310,250 | - | - | 39,990 | - | - |
| Changes in assumptions | 6,762,205 | 5,247,960 | - | 62,649 | 47,863 | - |
| Unearned Revenue: | | | | | | |
| Federal grants | - | - | 51,046,989 | - | - | - |
| State grants | - | - | 17,854 | - | - | - |
| Local mitigation advances | - | - | 1,118,310 | - | - | - |
| Bail bonds | - | - | 878,993 | - | - | - |
| Public safety seizures | - | - | 485,380 | - | - | - |
| Developer advances | - | - | 1,875,158 | - | - | - |
| Rental deposits | - | - | 13,000 | - | - | 54,325 |
| Other | - | - | 13,172 | - | - | - |
| | <u>\$ 42,090,946</u> | <u>\$ 20,496,741</u> | <u>\$ 55,448,856</u> | <u>\$ 356,107</u> | <u>\$ 211,183</u> | <u>\$ 54,325</u> |

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2021 consisted of the following:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>9-30-21</u> |
|------------------------|---------------------|----------------------|
| General | Other Governmental | \$ 11,299,562 |
| General | Airport | <u>1,844,373</u> |
| | | <u>\$ 13,143,935</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 \$ 26,088,311 as of September 30, 2021.

Interfund transfers for the year ended September 30, 2021 consisted of the following individual fund transfers in and transfers out:

| <u>Transferring Fund</u> | <u>Receiving Fund</u> | <u>9-30-21</u> |
|--------------------------|-----------------------|----------------------|
| General | Other governmental | \$ 7,761,425 |
| General | Internal Service | 219,906 |
| Road & Bridge | Other governmental | 3,290,684 |
| Other governmental | General | 53,339 |
| Other governmental | Road & Bridge | 989 |
| Internal Service | Internal Service | <u>50,000</u> |
| Total | | <u>\$ 11,376,343</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, 2021

NOTE 5 - CAPITAL ASSETS

Capital Transactions

| | <u>Balance</u> 10-01-20 | <u>Additions</u> | <u>Retirements</u> | <u>Transfers</u> | <u>Balance</u> 09-30-21 |
|--|----------------------------|----------------------|--------------------|----------------------|----------------------------|
| Governmental Activities: | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | \$ 23,340,636 | \$ 1,944,750 | \$ 496,930 | \$ 2,000 | \$ 24,790,456 |
| Construction in progress | <u>39,301,038</u> | <u>30,443,228</u> | <u>-</u> | <u>(15,960,946)</u> | <u>53,783,320</u> |
| Total capital assets not being depreciated | <u>62,641,674</u> | <u>32,387,978</u> | <u>496,930</u> | <u>(15,958,946)</u> | <u>78,573,776</u> |
| Capital Assets, Being Depreciated: | | | | | |
| Land improvements | 7,672,687 | 141,943 | - | 228,315 | 8,042,945 |
| Buildings and improvements | 88,683,583 | 1,544,561 | - | 1,122,190 | 91,350,334 |
| Furniture, equipment and vehicles | 92,892,074 | 5,150,022 | 1,766,297 | 214,226 | 96,490,025 |
| Infrastructure | <u>400,479,407</u> | <u>13,851,181</u> | <u>-</u> | <u>14,394,215</u> | <u>428,724,803</u> |
| Total capital assets being depreciated | <u>589,727,751</u> | <u>20,687,707</u> | <u>1,766,297</u> | <u>15,958,946</u> | <u>624,608,107</u> |
| Less Accumulated Depreciation For: | | | | | |
| Land improvements | 3,006,049 | 399,045 | - | - | 3,405,094 |
| Buildings and improvements | 37,386,213 | 2,844,730 | - | - | 40,230,943 |
| Furniture, equipment and vehicles | 69,861,698 | 8,362,554 | 1,729,832 | - | 76,494,420 |
| Infrastructure | <u>166,729,583</u> | <u>11,472,711</u> | <u>-</u> | <u>-</u> | <u>178,202,294</u> |
| Total accumulated depreciation | <u>276,983,543</u> | <u>23,079,040</u> | <u>1,729,832</u> | <u>-</u> | <u>298,332,751</u> |
| Total capital assets being depreciated, net | <u>312,744,208</u> | <u>(2,391,333)</u> | <u>36,465</u> | <u>15,958,946</u> | <u>326,275,356</u> |
| Governmental activities capital assets, net | <u>\$ 375,385,882</u> | <u>\$ 29,996,645</u> | <u>\$ 533,395</u> | <u>\$ -</u> | <u>\$ 404,849,132</u> |

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 5 - CAPITAL ASSETS - Continued

Capital Transactions - Continued

| | <u>Balance 10-01-20</u> | <u>Additions</u> | <u>Retirements</u> | <u>Transfers</u> | <u>Balance 09-30-21</u> |
|--|-----------------------------|------------------------|--------------------|------------------|-----------------------------|
| Business-type Activities: | | | | | |
| Airport Fund: | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | \$ <u>1,558,687</u> | \$ _____ - | \$ _____ - | \$ _____ - | \$ <u>1,558,687</u> |
| Total capital assets not being depreciated | <u>1,558,687</u> | _____ - | _____ - | _____ - | <u>1,558,687</u> |
| Capital Assets, Being Depreciated: | | | | | |
| Buildings and improvements | 11,433,438 | 22,561 | - | - | 11,455,999 |
| Furniture, equipment and vehicles | 1,349,379 | 22,050 | - | - | 1,371,429 |
| Runways, taxiways and aprons | <u>30,388,673</u> | _____ - | _____ - | _____ - | <u>30,388,673</u> |
| Total capital assets being depreciated | <u>43,171,490</u> | <u>44,611</u> | _____ - | _____ - | <u>43,216,101</u> |
| Less Accumulated Depreciation For: | | | | | |
| Buildings and improvements | 5,819,533 | 268,432 | - | - | 6,087,965 |
| Furniture, equipment and vehicles | 1,124,255 | 82,651 | - | - | 1,206,906 |
| Runways, taxiways and aprons | <u>20,428,471</u> | <u>991,333</u> | _____ - | _____ - | <u>21,419,804</u> |
| Total accumulated depreciation | <u>27,372,259</u> | <u>1,342,416</u> | _____ - | _____ - | <u>28,714,675</u> |
| Total capital assets being depreciated, net | <u>15,799,231</u> | <u>(1,297,805)</u> | _____ - | _____ - | <u>14,501,426</u> |
| Airport capital assets, net | \$ <u>17,357,918</u> | \$ <u>(1,297,805)</u> | \$ _____ - | \$ _____ - | \$ <u>16,060,113</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 5 - CAPITAL ASSETS - Continued

Depreciation

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

| | <u>09-30-21</u> |
|---------------------------|----------------------|
| Governmental Activities: | |
| General administration | \$ 517,944 |
| Judicial and legal | 84,925 |
| Financial administration | 922,326 |
| Elections | 898,471 |
| Public facilities | 669,368 |
| Public safety | 2,131,337 |
| Corrections | 1,415,772 |
| Public transportation | 14,847,778 |
| Health and welfare | 728,740 |
| Culture and recreation | 852,063 |
| Conservation | <u>10,316</u> |
| | <u>\$ 23,079,040</u> |
| Business-type Activities: | |
| Airport | <u>\$ 1,342,416</u> |

Function and Activity - Capital Assets

| | <u>Balance</u> <u>10-01-20</u> | <u>Additions</u> | <u>Retirements</u> | <u>Transfers and</u> <u>Adjustments</u> | <u>Balance</u> <u>09-30-21</u> |
|-------------------------------|-----------------------------------|----------------------|---------------------|--|-----------------------------------|
| Governmental Activities: | | | | | |
| Function and Activity: | | | | | |
| General government | \$ 18,049,985 | \$ 1,945,040 | \$ 517,282 | \$(19,845) | \$ 19,457,898 |
| Judicial and legal | 8,302,906 | 37,340 | - | - | 8,340,246 |
| Financial administration | 10,773,374 | 766,803 | - | (22,986) | 11,517,191 |
| Elections | 4,752,193 | 10,025 | - | (16,157) | 4,746,061 |
| Public facilities | 18,568,855 | 195,074 | 16,027 | 812,044 | 19,559,946 |
| Public safety | 20,431,405 | 1,288,511 | 359,954 | (23,665) | 21,336,297 |
| Corrections | 43,697,652 | 1,124,690 | - | (52,729) | 44,769,613 |
| Public transportation | 459,548,790 | 16,408,474 | 1,033,359 | 14,751,240 | 489,675,145 |
| Health and welfare | 8,572,582 | 133,234 | 72,077 | 4,864 | 8,638,603 |
| Culture and recreation | 20,102,894 | 723,266 | 264,528 | 528,180 | 21,089,812 |
| Conservation | 239,949 | - | - | - | 239,949 |
| Environmental protection | <u>27,802</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>27,802</u> |
| | 613,068,387 | 22,632,457 | 2,263,227 | 15,960,946 | 649,398,563 |
| Non-Functional: | | | | | |
| Construction in progress | <u>39,301,038</u> | <u>30,443,228</u> | <u>-</u> | <u>(15,960,946)</u> | <u>53,783,320</u> |
| Total governmental activities | <u>\$652,369,425</u> | <u>\$ 53,075,685</u> | <u>\$ 2,263,227</u> | <u>\$ -</u> | <u>\$703,181,883</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 5 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - Continued

| | <u>Balance</u> <u>10-01-20</u> | <u>Additions</u> | <u>Retirements</u> | <u>Transfers and</u> <u>Adjustments</u> | <u>Balance</u> <u>09-30-21</u> |
|--------------------------------|-----------------------------------|------------------------------------|---|--|---|
| Business-type Activities: | | | | | |
| Function and Activity: | | | | | |
| Airport | \$ 44,730,177 | \$ 44,611 | \$ - | \$ - | \$ 44,774,788 |
| Total business-type activities | <u>\$ 44,730,177</u> | <u>\$ 44,611</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 44,774,788</u> |
| | <u>Land</u> | <u>Land</u> <u>Improvements</u> | <u>Buildings</u> <u>and</u> <u>Improvements</u> | <u>Furniture,</u> <u>Equipment</u> <u>and</u> <u>Vehicles</u> | <u>Infrastructure/</u> <u>Runways,</u> <u>Taxiways</u> <u>and Aprons</u> |
| Governmental Activities: | | | | | |
| Function and Activity: | | | | | |
| General government | \$ 5,209,967 | \$ 731,979 | \$ 10,749,460 | \$ 2,093,215 | \$ 673,277 |
| Judicial and legal | 198,024 | 15,319 | 1,297,104 | 6,829,799 | - |
| Financial administration | 1,118 | - | 136,234 | 11,379,839 | - |
| Elections | - | - | 89,196 | 4,656,865 | - |
| Public facilities | 1,377,281 | 622,909 | 15,797,671 | 1,762,085 | - |
| Public safety | 10,963 | 305,473 | 3,184,930 | 16,302,367 | 1,532,564 |
| Corrections | 147,014 | 478,291 | 40,917,461 | 3,226,847 | - |
| Public transportation | 14,073,030 | 477,315 | 6,892,209 | 42,532,405 | 425,700,186 |
| Health and welfare | 1,041,732 | 15,795 | 2,740,151 | 4,834,972 | 5,953 |
| Culture and recreation | 2,721,550 | 5,395,864 | 9,368,119 | 2,791,456 | 812,823 |
| Conservation | 8,935 | - | 177,799 | 53,215 | - |
| Environmental protection | 842 | - | - | 26,960 | - |
| Total governmental activities | <u>\$ 24,790,456</u> | <u>\$ 8,042,945</u> | <u>\$ 91,350,334</u> | <u>\$ 96,490,025</u> | <u>\$ 428,724,803</u> |
| Business-type Activities: | | | | | |
| Function and Activity: | | | | | |
| Airport | <u>\$ 1,558,687</u> | <u>\$ -</u> | <u>\$ 11,455,999</u> | <u>\$ 1,371,429</u> | <u>\$ 30,388,673</u> |

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2021

NOTE 5 - CAPITAL ASSETS - ContinuedConstruction Commitments

| September 30, 2021: | Projects Authorized | Expended To Date | Commitment | Requiring Further Financing |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|
| Governmental Activities: | | | | |
| Cabins at San Luis Pass County Park | \$ 105,592 | \$ - | \$ 105,592 | \$ - |
| County Courthouse Parking | 1,852,758 | 1,702,098 | 150,660 | - |
| Courthouse Campus Expansion Project | 19,543,115 | 9,439,797 | 10,103,318 | - |
| Foot Bridges at Resoft County Park | 158,000 | - | 158,000 | - |
| Lower San Bernard Ecosystem Restoration | 1,239,738 | 683,053 | 556,685 | - |
| New Storage Building for Emergency Management | 434,380 | 77,035 | 357,345 | - |
| Parks Boat Ramp Reconstruction and Boardwalk Repair | 439,419 | 220,090 | 219,329 | - |
| Parks Headquarters Building | 283,379 | - | 283,379 | - |
| Restore Acts - San Bernard Jetties | 807,850 | 588,621 | 219,229 | - |
| Restore Acts - San Luis Pass Park - Boat Launch | 364,064 | 171,650 | 192,414 | - |
| Restore Acts - Quintana fishing pier | 240,500 | 134,828 | 105,672 | - |
| San Luis Pass Headquarters Building | 633,645 | 389,327 | 244,318 | - |
| Security System at Juvenile Detention | 352,431 | 172,220 | 180,211 | - |
| Software Implementation and Upgrade | 819,107 | 662,326 | 156,781 | - |
| Road & Bridge Projects: | | | | |
| Anderson Street Construction | 221,375 | - | 221,375 | - |
| Annual Road Plan Projects | 813,585 | 238,645 | 574,940 | - |
| Concrete Pavement Reconstruction in Bar X | 1,419,172 | 1,244,822 | 174,350 | - |
| CR 25 Expansion | 364,590 | - | 364,590 | - |
| CR 42 Relocation | 1,393,276 | 524,333 | 868,943 | - |
| CR 48 and 51 Expansion | 3,303,300 | - | 3,303,300 | - |
| CR 58 and 59 Improvements | 3,257,536 | 2,437,801 | 819,735 | - |
| CR 64 improvements | 1,731,000 | - | 1,731,000 | - |
| CR 90 at Mustang Bayou Bridge Replacement | 1,211,463 | 328,018 | 883,445 | - |
| CR 94 Expansion | 272,250 | - | 272,250 | - |
| CR 101 Widening from CR 90 to FM 1128 | 18,248,904 | 16,706,846 | 1,542,058 | - |
| CR 171 Bridge Replacement over Chocolate Bayou | 656,127 | 377,747 | 278,380 | - |
| CR 192 Improvements | 453,574 | - | 453,574 | - |
| CR 648P Reconstruction | 959,908 | 816,762 | 143,146 | - |
| CR 723 Reconstruction | 4,313,317 | 379,813 | 3,933,504 | - |
| Road and Bridge Service Center Facilities Improvements | <u>4,584,604</u> | <u>4,091,481</u> | <u>493,123</u> | <u>-</u> |
| Total governmental activities | <u>\$ 70,477,959</u> | <u>\$ 41,387,313</u> | <u>\$ 29,090,646</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended September 30, 2021

NOTE 5 - CAPITAL ASSETS - Continued

| | Balance 10-01-20 | Additions | Retirements | Transfers | Balance 09-30-21 |
|---|-----------------------|---------------------|-------------|-----------------------|-----------------------|
| Brazoria County Toll Road Authority: | | | | | |
| Component Units: | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | \$ 88,425 | \$ - | \$ - | \$ - | \$ 88,425 |
| Construction in progress | <u>121,336,183</u> | <u>3,900,264</u> | <u>-</u> | <u>(125,236,447)</u> | <u>-</u> |
| Total capital assets not being depreciated | <u>121,424,608</u> | <u>3,900,264</u> | <u>-</u> | <u>(125,236,447)</u> | <u>88,425</u> |
| Capital Assets, Being Depreciated: | | | | | |
| Land improvements | - | - | - | 10,231,162 | 10,231,162 |
| Furniture, equipment and vehicles | - | - | - | 3,960,137 | 3,960,137 |
| Infrastructure | <u>-</u> | <u>-</u> | <u>-</u> | <u>111,045,148</u> | <u>111,045,148</u> |
| Total capital assets being depreciated | <u>-</u> | <u>-</u> | <u>-</u> | <u>125,236,447</u> | <u>125,236,447</u> |
| Less Accumulated Depreciation For: | | | | | |
| Land improvements | - | 511,558 | - | - | 511,558 |
| Furniture, equipment and vehicles | - | 137,784 | - | - | 137,784 |
| Infrastructure | <u>-</u> | <u>1,849,328</u> | <u>-</u> | <u>-</u> | <u>1,849,328</u> |
| Total accumulated depreciation | <u>-</u> | <u>2,498,670</u> | <u>-</u> | <u>-</u> | <u>2,498,670</u> |
| Total capital assets being depreciated, net | <u>-</u> | <u>(2,498,670)</u> | <u>-</u> | <u>125,236,447</u> | <u>122,737,777</u> |
| Total capital assets, net | <u>\$ 121,424,608</u> | <u>\$ 1,401,594</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 122,826,202</u> |

Additions to infrastructure, land improvements, and furniture, equipment and vehicles were a result of completion of the Brazoria County Expressway.

Construction Commitments

| | Projects Authorized | Expended To Date | Commitment | Requiring Further Financing |
|----------------------------|------------------------|-----------------------|---------------------|-----------------------------------|
| Brazoria County Expressway | \$ <u>117,488,493</u> | \$ <u>107,854,616</u> | \$ <u>9,633,877</u> | \$ <u>-</u> |
| Total component unit | <u>\$ 117,488,493</u> | <u>\$ 107,854,616</u> | <u>\$ 9,633,877</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2021, 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:

| | Governmental Funds | | | | | Total |
|---|----------------------|---------------------|--------------------------------------|--|--------------------------|----------------------|
| | General Fund | Road & Bridge Fund | American Rescue Plan 2021 CLFRF Fund | Emergency Rental Assistance Program Fund | Other Governmental Funds | |
| Accounts and Accrued Liabilities Payable: | | | | | | |
| Vendors | \$ 10,916,377 | \$ 1,684,437 | \$ 26,851 | \$ 667,672 | \$ 2,635,208 | \$ 15,930,545 |
| Other governments | 701,839 | 651 | - | - | 77,400 | 779,890 |
| Accrued compensation | 743,864 | 110,194 | 82 | 480 | 104,257 | 958,877 |
| Accrued benefits | 2,279,129 | 334,816 | 372 | 1,186 | 316,280 | 2,931,783 |
| Other accrued liabilities | <u>62,664</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>62,664</u> |
| Totals | <u>\$ 14,703,873</u> | <u>\$ 2,130,098</u> | <u>\$ 27,305</u> | <u>\$ 669,338</u> | <u>\$ 3,133,145</u> | <u>\$ 20,663,759</u> |

| | Proprietary Funds | | | Fiduciary Funds |
|---|-------------------|------------------------|---------------------|-------------------|
| | Airport Fund | Internal Service Funds | Total | |
| Accounts and Accrued Liabilities Payable: | | | | |
| Vendors | \$ 76,893 | \$ 1,635,037 | \$ 1,711,930 | \$ 101,759 |
| Other governments | 5 | - | 5 | 655 |
| Accrued compensation | 8,109 | - | 8,109 | 47,042 |
| Accrued benefits | 26,171 | - | 26,171 | 121,610 |
| Estimated claims payable | <u>-</u> | <u>839,687</u> | <u>839,687</u> | <u>-</u> |
| Totals | <u>\$ 111,178</u> | <u>\$ 2,474,724</u> | <u>\$ 2,585,902</u> | <u>\$ 271,066</u> |

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 7 - LONG-TERM DEBT

General Obligation Debt

General obligation and certificates of obligations payable at September 30, 2021, are summarized as follows:

| | Interest Rate % | Series Dates | | | Bonds Outstanding 09-30-21 |
|---|--------------------|--------------|----------|----------|----------------------------------|
| | | Issued | Maturity | Callable | |
| General Obligation: | | | | | |
| Unlimited Tax Road Bonds, Series 2012 | 2.000 - 3.625 | 2012 | 2032 | | \$ 5,545,000 |
| Refunding Bonds, Series 2016 | 2.000 - 5.000 | 2016 | 2027 | | 5,755,000 |
| Refunding Bonds, Series 2018 | 2.000 - 5.000 | 2016 | 2027 | | 3,315,000 |
| Refunding Bonds, Series 2020 | 5.000 | 2020 | 2030 | | 9,055,000 |
| Certificates of Obligation: | | | | | |
| Combination Tax and Revenue Certificate of Obligation Bonds, Series 2012 | 3.500 - 5.000 | 2012 | 2032 | 2022 | 20,065,000 |
| Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016 | 2.000 - 5.000 | 2016 | 2026 | | 4,925,000 |
| Certificate of Obligation Bonds, Series 2018 | 4.000 - 5.000 | 2018 | 2038 | | <u>7,830,000</u> |
| Total | | | | | <u>\$ 56,490,000</u> |

General obligation and certificates of obligation bond transactions for the year ended September 30, 2021 were as follows:

| | |
|---------------------------------------|----------------------|
| Bonds outstanding, October 1, 2020 | \$ 60,855,000 |
| Matured | <u>(4,365,000)</u> |
| Bonds outstanding, September 30, 2021 | <u>\$ 56,490,000</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 7 - LONG-TERM DEBT - Continued

General Obligation Debt - Continued

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, 2021, the amount of ad valorem taxes collected for interest and sinking were \$ 10,472,237, while the debt service requirements for principal and interest was \$ 6,962,325. 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, 2021:

| <u>September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Requirement</u> |
|----------------------|----------------------|----------------------|--------------------------|
| 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 | 6,165,000 | 1,358,225 | 7,523,225 |
| 2027-2031 | 21,450,000 | 3,389,344 | 24,839,344 |
| 2032-2036 | 5,550,000 | 590,794 | 6,140,794 |
| 2037-2038 | <u>1,255,000</u> | <u>50,700</u> | <u>1,305,700</u> |
| | <u>\$ 56,490,000</u> | <u>\$ 13,460,593</u> | <u>\$ 69,950,593</u> |

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, 2021.

Changes in Long-Term Debt

Transactions for the year ended September 30, 2021 are summarized as follows:

| | <u>Balance 10-01-20</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 09-30-21</u> | <u>Current Portion</u> |
|--------------------------------------|-----------------------------|----------------------|----------------------|-----------------------------|----------------------------|
| Governmental Type Activities: | | | | | |
| General obligation bonds payable | \$ 60,855,000 | \$ - | \$ 4,365,000 | \$ 56,490,000 | \$ 5,150,000 |
| Compensated absences | 5,904,364 | 4,178,726 | 4,582,302 | 5,500,788 | 1,189,623 |
| Net OPEB liability | 53,659,890 | 4,856,508 | 4,894,390 | 53,622,008 | - |
| Net pension liability | 20,376,157 | 32,083,020 | 17,951,202 | 34,507,975 | - |
| Premium on bonds | <u>5,842,125</u> | <u>-</u> | <u>646,045</u> | <u>5,196,080</u> | <u>646,045</u> |
| Total governmental activities | <u>\$146,637,536</u> | <u>\$ 41,118,254</u> | <u>\$ 32,438,939</u> | <u>\$155,316,851</u> | <u>\$ 6,985,668</u> |
| Business-Type Activities: | | | | | |
| Compensated absences | 48,723 | 41,562 | 50,518 | 39,767 | 1,839 |
| Net OPEB liability | 519,920 | 44,106 | 44,450 | 519,576 | - |
| Net pension liability | <u>85,379</u> | <u>265,255</u> | <u>148,416</u> | <u>202,218</u> | <u>-</u> |
| Total business-type activities | <u>\$ 654,022</u> | <u>\$ 350,923</u> | <u>\$ 243,384</u> | <u>\$ 761,561</u> | <u>\$ 1,839</u> |

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 7 - LONG-TERM DEBT - Continued

Compensated absences, net OPEB liability and net pension liability are payable by the fund in which the individual positions are budgeted.

Discretely presented component unit long-term bonded debt as of September 30, 2021 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.

The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2021:

| | Interest Rate % | Series Dates | | | Outstanding 09-30-21 |
|--|--------------------|--------------|----------|----------|-------------------------|
| | | Issued | Maturity | Callable | |
| Revenue Bonds: | | | | | |
| Limited Contract Tax Subordinate Lien 2017A Current Interest Bonds | 5.000 | 2017 | 2049 | 2027 | \$ 34,150,000 |
| Limited Contract Tax Subordinate Lien 2017A Capital Appreciation Bonds | 4.000 | 2017 | 2045 | 2030 | 23,282,159 |
| Limited Contract Tax Subordinate Lien 2020 Refunding Bonds | 5.000 | 2020 | 2049 | 2027 | <u>24,985,000</u> |
| Total Revenue Bonds | | | | | <u>\$ 82,417,159</u> |

Revenue bond transactions for the year ended September 30, 2021 were as follows:

| | |
|---------------------------------------|----------------------|
| Bonds outstanding, October 1, 2020 | \$ 81,512,961 |
| Accretion | <u>904,198</u> |
| Bonds outstanding, September 30, 2021 | <u>\$ 82,417,159</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 7 - 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, 2021:

| <u>September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Requirement</u> |
|----------------------|----------------------|----------------------|--------------------------|
| 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 | 550,000 | 3,841,000 | 4,391,000 |
| 2027-2031 | 9,910,000 | 18,102,000 | 28,012,000 |
| 2032-2036 | 14,585,000 | 14,907,875 | 29,492,875 |
| 2037-2041 | 19,485,000 | 11,003,850 | 30,488,850 |
| 2042-2046 | 24,140,000 | 6,355,650 | 30,495,650 |
| 2047-2049 | <u>17,165,000</u> | <u>1,126,100</u> | <u>18,291,100</u> |
| | <u>\$ 85,835,000</u> | <u>\$ 67,017,475</u> | <u>\$ 152,852,475</u> |

The difference between bonds payable and the future principal payments is due to \$ 3,417,841 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, 2021 is as follows:

| | <u>Balance 10-01-20</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance 09-30-21</u> | <u>Due Within One Year</u> |
|-------------------------------|-----------------------------|-------------------|--------------------|-----------------------------|--------------------------------|
| Revenue bonds | \$ 81,512,961 | \$ 904,198 | \$ - | \$ 82,417,159 | \$ - |
| Premium on bonds | <u>8,877,581</u> | <u>-</u> | <u>400,513</u> | <u>8,477,068</u> | <u>400,513</u> |
| Total governmental activities | <u>\$ 90,390,542</u> | <u>\$ 904,198</u> | <u>\$ 400,513</u> | <u>\$ 90,894,227</u> | <u>\$ 400,513</u> |

NOTE 8 - LEASING OPERATIONS

Operating 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 2030. 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, 2021.

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 8 - LEASING OPERATIONS - Continued

Operating Leases - Lessor - Continued

Governmental Funds:

Minimum future rentals to be received on noncancelable leases, as of September 30, 2021 for each of the next five years and in the aggregate are:

| <u>Year Ended September 30,</u> | |
|-------------------------------------|-----------------|
| 2022 | \$ 7,150 |
| 2023 | 600 |
| 2024 | 600 |
| 2025 | 600 |
| 2026 | <u>600</u> |
| | <u>\$ 9,550</u> |

Proprietary Funds (Enterprise Fund - Airport):

Minimum future rentals to be received on noncancelable leases, as of September 30, 2021, for each of the next five years and in the aggregate are:

| <u>Year Ended September 30,</u> | |
|-------------------------------------|-------------------|
| 2022 | \$ 128,763 |
| 2023 | 97,728 |
| 2024 | 99,871 |
| 2025 | 93,091 |
| 2026 | <u>43,667</u> |
| | <u>\$ 463,120</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, 2021, for each of the next five years and in the aggregate are as follows:

| <u>Year Ended September 30,</u> | |
|-------------------------------------|-------------------|
| 2022 | \$ 155,458 |
| 2023 | 120,398 |
| 2024 | <u>54,029</u> |
| | <u>\$ 329,885</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 9 - 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 800 non-traditional defined benefit plans. TCDRS in the aggregate issues a comprehensive annual financial report (ACFR) on a calendar year basis. The ACFR 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 2021</u> | <u>Plan Year 2020</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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|---------------------|
| Inactive employees or beneficiaries currently receiving benefits | 925 |
| Inactive employees entitled to but not yet receiving benefits | 1,179 |
| Active employees | <u>1,539</u> |
| | <u><u>3,643</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, 2021

NOTE 9 - 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 11.82% and 11.55% in calendar years 2021 and 2020 respectively. The County’s contributions to TCDRS for the year ended September 30, 2021 were \$ 11,764,941.

Net Pension Liability - The County’s Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

| | |
|---------------------------|--|
| Inflation | 2.50% per year |
| Overall payroll growth | 3.00% per year |
| Investment Rate of Return | 7.50%, 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, 2020 financial reporting metrics are the same as those used in the December 31, 2020 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2020 actuarial valuation analysis for the County. This information may also be found in the County’s December 31, 2020 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

| | |
|-----------------------------|--------|
| Real rate of return | 5.00% |
| Inflation | 2.50% |
| Long-term investment return | 7.50 % |

The assumed long-term investment return of 7.5% is net after investment and administrative expenses and is expected to enable the system to credit each employer’s Subdivision Accumulation Fund (SAF) with a nominal annual rate of 7.5% on the combined ESF and SAF funds, less the amount credited to the employer’s ESF. Under the TCDRS Act, the ESF is credited with a nominal annual rate of 7%. It is assumed interest will be credited at the nominal annual rate of 7.5% 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, 2021

NOTE 9 - 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 3.00% (made up of 2.50% 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 | 3.00% |

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 7.50%. 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 January 2021 information for a 10 year horizon.

Note that the valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in the assessment.

| <u>Asset Class</u> | <u>Benchmark</u> | <u>Target Allocation⁽¹⁾</u> | <u>Geometric Real Rate of Return⁽²⁾</u> |
|--|---|--|--|
| US Equities | Dow Jones U.S. Total Stock Market Index | 11.50% | 4.25% |
| Global Equities | MSCI World (net) Index | 2.50% | 4.55% |
| International Equities - Developed Markets | MSCI World Ex USA (net) Index | 5.00% | 4.25% |
| International Equities - Emerging Markets | MSCI Emerging Markets (net) Index | 6.00% | 4.75% |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | -0.85% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 9.00% | 2.11% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 16.00% | 6.70% |
| Distressed Debt | Cambridge Associates Distressed Securities Index ⁽⁴⁾ | 4.00% | 5.70% |
| REIT Equities | 67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index | 2.00% | 3.45% |
| Master Limited Partnerships | Alerian MLP Index | 2.00% | 5.10% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index ⁽⁵⁾ | 6.00% | 4.90% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾ | 25.00% | 7.25% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 6.00% | 1.85% |
| Cash Equivalents | 90-Day U.S. Treasury | 2.00% | -0.70% |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 9 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.00%, per Cliffwater's 2021 capital market assumptions

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

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

(5) Includes vintage years 2006-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, 2021

NOTE 9 - 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 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, 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, 2019 | \$ 410,188,890 | \$ 389,727,354 | \$ 20,461,536 |
| Changes for the Year: | | | |
| Service cost | 11,097,053 | - | 11,097,053 |
| Interest on total pension liability ⁽¹⁾ | 33,357,651 | - | 33,357,651 |
| Effect of plan changes ⁽²⁾ | - | - | - |
| Effect of economic/demographic gains or losses | 333,223 | - | 333,223 |
| Effect of assumptions changes or inputs | 26,590,351 | - | 26,590,351 |
| Refunds of contributions | (798,482) | (798,482) | - |
| Contributions - employer | - | 11,071,028 | (11,071,028) |
| Contributions - employee | - | 6,160,355 | (6,160,355) |
| Net investment income | - | 40,257,173 | (40,257,173) |
| Benefit payment, | (18,503,504) | (18,503,504) | - |
| Administrative expense | - | (312,849) | 312,849 |
| Other changes ⁽³⁾ | - | (46,086) | 46,086 |
| Balance as of December 31, 2020 | <u>\$ 462,265,182</u> | <u>\$ 427,554,989</u> | <u>\$ 34,710,193</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, 2021

NOTE 9 - 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 7.60%, 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 (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

| | 1% Decrease In Discount Rate <u>(6.60%)</u> | Discount Rate <u>(7.60%)</u> | 1% Increase In Discount Rate <u>(8.60%)</u> |
|---------------------------------|---|---------------------------------|---|
| Total pension liability | \$ 523,588,312 | \$ 462,265,182 | \$ 410,915,332 |
| Fiduciary net position | <u>427,554,989</u> | <u>427,554,989</u> | <u>427,554,989</u> |
| Net pension liability / (asset) | <u>\$ 96,033,323</u> | <u>\$ 34,710,193</u> | <u>\$ (16,639,657)</u> |

| <i>Pension Expense:</i> | <u>Year Ended 12-31-20</u> |
|--|--------------------------------|
| Service cost | \$ 11,097,053 |
| Interest on total pension liability ⁽¹⁾ | 33,357,651 |
| Effect of plan changes | - |
| Administrative expenses | 312,849 |
| Member contributions | (6,160,355) |
| Expected investment return net of investment expenses | (31,471,435) |
| Recognition of deferred inflows/outflows of resources: | |
| Recognition of economic/demographic gains or losses | (882,611) |
| Recognition of assumption changes or inputs | 5,155,551 |
| Recognition of investment gains or losses | (4,108,700) |
| Other ⁽²⁾ | <u>46,086</u> |
| Pension expense | <u>\$ 7,346,089</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, 2021, 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 | \$ - | \$ 14,250,088 |
| Changes in assumptions | 21,272,281 | 162,519 |
| Difference between expected and actual experience | 328,455 | 999,494 |
| Contributions subsequent to the measurement date ⁽³⁾ | <u>8,714,975</u> | <u>-</u> |
| Totals | <u>\$ 30,315,711</u> | <u>\$ 15,412,101</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 9 - 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> | |
|---|--------------|
| 2022 | \$ 102,219 |
| 2023 | 4,496,932 |
| 2024 | (1,88,084) |
| 2025 | 3,627,568 |
| 2026 | - |
| Thereafter ⁽⁴⁾ | - |

⁽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 10 - 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, 2021

NOTE 10 - 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, 2021:

| | |
|---|---------------------|
| Inactive plan members or beneficiaries currently receiving benefits | 501 |
| Inactive plan members entitled to but not yet receiving benefits | - |
| 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, 2021, the County's average contribution rate was 3.54% of covered employee payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of \$ 54,141,577 was measured as of September 30, 2021, 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, 2021

NOTE 10 - 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 4.35%. 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, 2021

NOTE 10 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Changes in net OPEB Liability - The changes in the net OPEB liability as of September 30, 2021 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 9/30/20 | \$ <u>66,997,115</u> | \$ <u>12,817,305</u> | \$ <u>54,179,810</u> |
| Charges for the Year: | | | |
| Service cost | 2,904,937 | - | 2,904,937 |
| Interest | 2,626,879 | - | 2,626,879 |
| Difference in expected and actual experience | - | - | - |
| Change in assumptions | (3,707,753) | - | (3,707,753) |
| Contributions - employer | - | 1,231,087 | (1,231,087) |
| Projected return on assets | - | 574,920 | (574,920) |
| Difference in expected and actual asset return | - | (189,192) | 189,192 |
| Benefit payments | (1,547,309) | (1,200,000) | (347,309) |
| Administrative expense | <u>-</u> | <u>(101,835)</u> | <u>101,835</u> |
| Net changes | <u>276,754</u> | <u>314,980</u> | <u>(38,226)</u> |
| Balance at 9/30/21 | \$ <u><u>67,273,869</u></u> | \$ <u><u>13,132,285</u></u> | \$ <u><u>54,141,584</u></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 (3.35%) or 1 percentage point higher (5.35%) than the current discount rate:

| | <u>1% Decrease in Discount Rate (3.35%)</u> | <u>Discount Rate (4.35%)</u> | <u>1% Increase in Discount Rate (5.35%)</u> |
|--------------------|---|----------------------------------|---|
| Net OPEB liability | \$ 61,176,910 | \$ 54,141,584 | \$ 47,886,946 |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 10 - 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 (8.53% decreasing to 1.89%) or 1 percentage point higher (10.53% decreasing to 3.89%) than the current healthcare cost trend rates:

| | 1% Decrease (8.53% decreasing To 1.89%) | Healthcare Cost Trend Rates (9.53% decreasing to 2.89%) | 1% Increase (10.53% decreasing to 3.89%) |
|--------------------|---|--|--|
| Net OPEB liability | \$ 48,972,146 | \$ 54,141,584 | \$ 60,419,371 |

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, 2021, the County recognized OPEB expense of \$ 6,006,863. At September 30, 2021, 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 | \$ 4,350,240 | \$ - |
| Changes in assumptions | 6,824,854 | 5,295,823 |
| Net differences between projected and actual earnings | <u>343,664</u> | <u>-</u> |
| Totals | <u>\$ 11,518,758</u> | <u>\$ 5,295,823</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, 2021.

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> | |
|-------------------------------------|------------|
| 2022 | \$ 931,487 |
| 2023 | 917,046 |
| 2024 | 882,476 |
| 2025 | 1,052,521 |
| 2026 | 974,032 |
| Thereafter | 1,465,373 |

Payable to the OPEB Plan - At September 30, 2021, 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, 2021

NOTE 11 - 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, 2020 | \$ 115,499,913 |
| Contributions and earnings | 21,021,884 |
| Withdrawals, premiums, and benefits | <u>(8,358,325)</u> |
| Balance - September 30, 2021 | <u>\$ 128,163,472</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, 2021

NOTE 11 - 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, 2020 | \$ 8,841,020 | \$ 12,817,305 |
| Contributions and earnings | 1,191,888 | 1,616,815 |
| Withdrawals, premiums, benefits | <u>(2,930,578)</u> | <u>(1,301,835)</u> |
| Balance - September 30, 2021 | <u>\$ 7,102,330</u> | <u>\$ 13,132,285</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, 2020 | \$ 2,535,655 | \$ 144,855 |
| Contribution and earnings | 496,249 | 22,930 |
| Withdrawals, premiums, benefits, and losses | <u>(359,121)</u> | <u>(17,852)</u> |
| Balance - September 30, 2021 | <u>\$ 2,672,783</u> | <u>\$ 149,933</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, 2021, the County contributed \$ 1,238,614 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, 2021

NOTE 12 - 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, 2020 through September 30, 2021. 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, 2021 was \$ 20,986,490. 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, 2021 was \$ 439,687.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2021 and 2020.

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|----------------------|----------------------|
| Claims payable - October 1, | \$ 2,079,328 | \$ 2,190,653 |
| Incurred claims | 18,478,013 | 17,685,856 |
| Payment of claims | <u>(18,562,508)</u> | <u>(17,797,181)</u> |
| Claims payable - September 30, | <u>\$ 1,994,833</u> | <u>\$ 2,079,328</u> |

The following is a reconciliation of claims payable at September 30, 2021 and 2020.

| | <u>2021</u> | <u>2020</u> |
|----------------------|---------------------|---------------------|
| Claims payable: | | |
| Actual | \$ 1,555,146 | \$ 1,109,555 |
| Estimated | <u>439,687</u> | <u>969,773</u> |
| Total claims payable | <u>\$ 1,994,833</u> | <u>\$ 2,079,328</u> |

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2021

NOTE 12 - 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, 2021 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, 2021, claims and settlements in excess of insurance coverage amounted to \$ 222,877.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2021 and 2020 for both actual and estimated liabilities:

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|-------------------|-------------------|
| Claims payable - October 1, | \$ 401,680 | \$ 400,245 |
| Incurred claims | 222,877 | 63,351 |
| Payment of claims | (224,457) | (61,916) |
| Claims payable - September 30, | <u>\$ 400,100</u> | <u>\$ 401,680</u> |
| Claims payable: | | |
| Actual | \$ 100 | \$ 1,680 |
| Estimated | <u>400,000</u> | <u>400,000</u> |
| Total claims payable | <u>\$ 400,100</u> | <u>\$ 401,680</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, 2021

NOTE 12 - 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, 2021 and 2020 for actual liabilities:

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|------------------|------------------|
| Claims payable - October 1, | \$ 59,576 | \$ 18,807 |
| Incurred claims | 733,300 | 734,909 |
| Payment of claims | (713,085) | (694,140) |
| Claims payable - September 30, | <u>\$ 79,791</u> | <u>\$ 59,576</u> |
| Claims payable: | | |
| Actual | <u>\$ 79,791</u> | <u>\$ 59,576</u> |
| Total claims payable | <u>\$ 79,791</u> | <u>\$ 59,576</u> |

NOTE 13 - 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, 2021 to account for any unexpected outcomes related to these civil lawsuit claims.

NOTE 14 - DEFICIT FUND BALANCES

As of September 30, 2021, various funds of the County had deficit fund balances as itemized below:

| | <u>2021</u> |
|---|-------------|
| Fund Balance: | |
| Non-Major Governmental Funds: | |
| Family Protection Fund | \$ 168 |
| SEP Wastewater Environmental Health - TCEQ Fund | 9,286 |
| Special Assessment Funds | 427,897 |

Deficit balances will either be offset by future revenues or reimbursed by other funds. The Special Assessment Funds 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, 2021

NOTE 15 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2021, 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 16 - 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, 2021, bail bonds outstanding totaled \$ 28,794,860 and collateral pledged against these bonds amounted to \$ 4,350,669.

NOTE 17 - 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, 2021

NOTE 17 - 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, 2021, 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 18 - 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, 2021, the County abated property taxes totaling \$ 53,673,395 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 \$ 5,780,526. This abatement agreement is set to expire on December 31, 2023.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to \$ 9,182,355. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to \$ 9,548,670. This abatement agreement is set to expire on December 31, 2025.

NOTE 19 - PRIOR PERIOD ADJUSTMENT AND CORRECTION

During the year ended September 30, 2021, it was determined that prior period fund balance and net position needed to be adjusted. The prior period adjustment includes adjusting for unearned revenue that was reported as intergovernmental revenue in the prior fiscal year.

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2021

NOTE 19 - PRIOR PERIOD ADJUSTMENT AND CORRECTION - Continued

The following represents the retroactive restatement of fund balance and net position as a result of the correction noted above:

| | Section 8 Housing Choice Voucher Program Funds <u>32000-32151</u> |
|--|---|
| Fund Balances, September 30, previously reported | \$ 1,214,875 |
| Adjustment for unearned revenue | <u>(193,428)</u> |
| Fund Balance, September 30, restated | <u>\$ 1,021,447</u> |
| | <u>Net Position</u> |
| Net Position, September 30, previously reported | \$ 414,339,916 |
| Adjustment for unearned revenue | <u>(193,428)</u> |
| Net Position, September 30, restated | <u>\$ 414,146,488</u> |

During the current fiscal year, the County implemented GASB Statement No. 84, *Fiduciary Activities*. As a result, the beginning net position of the County's custodial funds have been restated as follows:

| | <u>Custodial Funds</u> |
|---|----------------------------|
| Beginning net position, as originally presented | \$ - |
| Adjustment | <u>2,986,399</u> |
| Beginning net position, as restated | <u>\$ 2,986,399</u> |

NOTE 20 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 11, 2022, the date which the financial statements were available to be issued.

On October 13, 2021, the County issued \$ 86,895,000 of Series 2021 Certificates of Obligation bonds for the purpose of funding the design planning acquisition, construction, equipment, expansion, repair and/or renovations of the County courthouse and various County facilities. The bonds have a stated interest rate of 3.00% - 5.00% and will mature in 2046.

On November 16, 2021, the County issued \$ 4,555,000 of Series 2021 Unlimited Tax Refunding bonds and \$ 15,815,000 of Series 2021 Limited Tax Refunding bonds for the purpose of refunding the Series 2012 Certificate of Obligation bonds and the Series 2012 Unlimited Tax Road Bonds in order to achieve debt service savings. The bonds have a stated interest rate of 4.00% - 5.00% and will mature in 2032.

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2021

NOTE 20 - EVALUATION OF SUBSEQUENT EVENTS - Continued

The following is a schedule of principal maturity for the aforementioned bonds issued:

| <u>September 30,</u> | <u>Series 2021 Certificates of Obligation</u> | <u>Series 2021 Unlimited Tax Refunding</u> | <u>Series 2021 Limited Tax Refunding</u> | <u>Total</u> |
|----------------------|---|--|--|-----------------------|
| 2022 | \$ 415,000 | \$ - | \$ - | \$ 415,000 |
| 2023 | 225,000 | 380,000 | 1,250,000 | 1,855,000 |
| 2024 | 360,000 | 390,000 | 1,315,000 | 2,065,000 |
| 2025 | 915,000 | 410,000 | 1,380,000 | 2,705,000 |
| 2026 | 2,010,000 | 425,000 | 1,450,000 | 3,885,000 |
| 2027-2031 | 15,150,000 | 2,410,000 | 8,465,000 | 26,025,000 |
| 2032-2036 | 18,790,000 | 540,000 | 1,955,000 | 21,285,000 |
| 2037-2041 | 22,365,000 | - | - | 22,365,000 |
| 2042-2046 | <u>26,665,000</u> | <u>-</u> | <u>-</u> | <u>26,655,000</u> |
| | <u>\$ 86,895,000</u> | <u>\$ 4,555,000</u> | <u>\$ 15,815,000</u> | <u>\$ 107,265,000</u> |

**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, 2021

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|--|-----------------------|----------------------|----------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 88,643,899 | \$ 88,643,899 | \$ 87,968,968 | \$(674,931) |
| Sales taxes | 34,800,000 | 34,800,000 | 33,437,216 | (1,362,784) |
| Intergovernmental | 1,356,000 | 1,356,000 | 1,334,727 | (21,273) |
| Charges for services | 9,954,400 | 9,954,400 | 9,463,279 | (491,121) |
| Licenses and permits | 1,375,950 | 1,375,950 | 1,377,863 | 1,913 |
| Fines and forfeitures | 3,620,000 | 3,620,000 | 2,896,954 | (723,046) |
| Special assessments | - | - | - | - |
| Investment income | 1,806,050 | 1,806,050 | 212,048 | (1,594,002) |
| Miscellaneous | 1,245,000 | 1,543,057 | 1,807,218 | 264,161 |
| Total revenues | <u>142,801,299</u> | <u>143,099,356</u> | <u>139,498,273</u> | <u>(4,601,083)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General administration | 12,415,397 | 12,353,561 | 11,585,820 | 767,741 |
| Judicial and legal | 25,278,703 | 25,448,172 | 24,012,042 | 1,436,130 |
| Financial administration | 18,770,643 | 18,799,006 | 17,008,536 | 1,790,470 |
| Elections | 1,137,498 | 1,139,979 | 813,753 | 326,226 |
| Public facilities | 5,265,758 | 5,351,199 | 5,002,491 | 348,708 |
| Public safety | 28,050,328 | 28,447,768 | 26,886,553 | 1,561,215 |
| Corrections | 28,821,698 | 28,845,172 | 26,429,004 | 2,416,168 |
| Public transportation | - | - | - | - |
| Health and welfare | 5,942,229 | 5,623,984 | 4,147,881 | 1,476,103 |
| Public assistance | 358,000 | 358,000 | 358,000 | - |
| Culture and recreation | 13,975,360 | 13,788,060 | 12,287,196 | 1,500,864 |
| Conservation | 555,924 | 555,924 | 353,724 | 202,200 |
| Environmental protection | 243,111 | 243,365 | 208,972 | 34,393 |
| Capital outlay | 4,264,870 | 22,386,123 | 15,366,596 | 7,019,527 |
| Total expenditures | <u>145,079,519</u> | <u>163,340,313</u> | <u>144,460,568</u> | <u>18,879,745</u> |
| Excess (deficiency) of revenues over expenditures | <u>(2,278,220)</u> | <u>(20,240,957)</u> | <u>(5,962,295)</u> | <u>14,278,662</u> |
| Other Financing Sources (Uses): | | | | |
| Proceeds from sale of capital assets | 225,000 | 225,000 | 104,824 | (120,176) |
| Transfers in | 200,000 | 200,000 | 53,339 | (146,661) |
| Transfers out | (1,843,000) | (1,843,000) | (7,981,331) | (6,138,331) |
| Total other financing sources (uses) | <u>(1,418,000)</u> | <u>(1,418,000)</u> | <u>(7,823,168)</u> | <u>(6,405,168)</u> |
| Net change in fund balance | <u>(3,696,220)</u> | <u>(21,658,957)</u> | <u>(13,785,463)</u> | <u>7,873,494</u> |
| Fund balance - beginning | <u>113,306,176</u> | <u>113,306,176</u> | <u>113,306,176</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 109,609,956</u> | <u>\$ 91,647,219</u> | <u>\$ 99,520,713</u> | <u>\$ 7,873,494</u> |

| Road & Bridge Fund | | | |
|----------------------|-------------------------|----------------------|---|
| Budgeted Amounts | | Actual | Variance With Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 34,577,289 | \$ 34,577,289 | \$ 34,309,642 | \$ (267,647) |
| - | - | - | - |
| 85,000 | 85,000 | 124,134 | 39,134 |
| 1,500 | 1,500 | 6,206 | 4,706 |
| 710,000 | 710,000 | 857,783 | 147,783 |
| - | - | - | - |
| - | - | 142,384 | 142,384 |
| 500,000 | 500,000 | 14,717 | (485,283) |
| 200,000 | 14,598,482 | 18,135,713 | 3,537,231 |
| <u>36,073,789</u> | <u>50,472,271</u> | <u>53,590,579</u> | <u>3,118,308</u> |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 21,406,385 | 26,005,615 | 21,289,617 | 4,715,998 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| <u>21,746,333</u> | <u>40,902,555</u> | <u>28,100,337</u> | <u>12,802,218</u> |
| <u>43,152,718</u> | <u>66,908,170</u> | <u>49,389,954</u> | <u>17,518,216</u> |
| (<u>7,078,929</u>) | (<u>16,435,899</u>) | <u>4,200,625</u> | <u>20,636,524</u> |
| 50,000 | 50,000 | 57,107 | 7,107 |
| - | - | 989 | 989 |
| - | - | (<u>3,290,684</u>) | (<u>3,290,684</u>) |
| <u>50,000</u> | <u>50,000</u> | (<u>3,232,588</u>) | (<u>3,282,588</u>) |
| (<u>7,028,929</u>) | (<u>16,385,899</u>) | 968,037 | 17,353,936 |
| <u>9,630,327</u> | <u>9,630,327</u> | <u>9,630,327</u> | - |
| <u>\$ 2,601,398</u> | <u>\$ (6,755,572)</u> | <u>\$ 10,598,364</u> | <u>\$ 17,353,936</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>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Pension Liability | | | | |
| Service cost | \$ 11,097,053 | \$ 11,164,283 | \$ 11,323,351 | \$ 10,945,405 |
| Interest (on the Total Pension Liability) | 33,357,651 | 33,744,635 | 31,852,740 | 30,047,206 |
| Effect of plan changes | - | (30,691,103) | - | - |
| Effect of assumption changes or inputs | 26,590,351 | - | - | (812,594) |
| Effect of economic/demographic (gains) or losses | 333,223 | 103,129 | (1,711,977) | (1,573,507) |
| Benefit payments/refunds of contributions | <u>(19,301,986)</u> | <u>(18,770,952)</u> | <u>(17,157,111)</u> | <u>(16,248,409)</u> |
| Net Change in Total Pension Liability | 52,076,292 | (4,450,008) | 24,307,003 | 22,358,101 |
| Total Pension Liability - Beginning | <u>410,188,890</u> | <u>414,638,898</u> | <u>390,331,895</u> | <u>367,973,794</u> |
| Total Pension Liability - Ending (a) | <u>\$ 462,265,182</u> | <u>\$ 410,188,890</u> | <u>\$ 414,638,898</u> | <u>\$ 390,331,895</u> |
| Plan Fiduciary Net Position | | | | |
| Employer contributions | \$ 11,071,028 | \$ 10,420,111 | \$ 16,408,474 | \$ 9,453,766 |
| Member contributions | 6,160,355 | 5,798,161 | 5,534,278 | 5,473,648 |
| Investment Income net of investment expenses | 40,257,173 | 55,382,425 | (6,258,255) | 43,334,581 |
| Benefit payments/refunds of contributions | (19,301,986) | (18,770,952) | (17,157,111) | (16,248,409) |
| Administrative expense | (312,849) | (296,987) | (270,864) | (225,310) |
| Other | <u>(46,086)</u> | <u>(35,051)</u> | <u>176,883</u> | <u>(20,886)</u> |
| Net Change in Fiduciary Net Position | 37,827,635 | 52,497,707 | (1,566,595) | 41,767,390 |
| Fiduciary Net Position - Beginning | <u>389,727,354</u> | <u>337,229,647</u> | <u>338,796,242</u> | <u>297,028,852</u> |
| Fiduciary Net Position - Ending (b) | <u>\$ 427,554,989</u> | <u>\$ 389,727,354</u> | <u>\$ 337,229,647</u> | <u>\$ 338,796,242</u> |
| Net Pension Liability (a-b) | <u>\$ 34,710,193</u> | <u>\$ 20,461,536</u> | <u>\$ 77,409,251</u> | <u>\$ 51,535,653</u> |
| Fiduciary Net Position as a Percentage of Total Pension Liability | <u>92.49%</u> | <u>95.01%</u> | <u>81.33%</u> | <u>86.80%</u> |
| Pensionable Covered Payroll | <u>\$ 88,005,065</u> | <u>\$ 82,830,877</u> | <u>\$ 79,061,121</u> | <u>\$ 78,194,973</u> |
| Net Pension Liability as a Percentage of Covered Payroll | <u>39.44%</u> | <u>24.70%</u> | <u>97.91%</u> | <u>65.91%</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>2016</u> | <u>2015</u> | <u>2014</u> |
|-----------------------|-----------------------|-----------------------|
| \$ 11,011,415 | \$ 9,208,083 | \$ 8,642,622 |
| 27,865,882 | 25,022,175 | 22,575,881 |
| - | 19,339,348 | - |
| - | 3,462,644 | - |
| (1,563,930) | 3,078,052 | 717,058 |
| <u>(15,624,381)</u> | <u>(13,826,449)</u> | <u>(12,579,115)</u> |
| 21,688,986 | 46,283,853 | 19,356,446 |
| <u>346,284,808</u> | <u>300,000,955</u> | <u>280,644,509</u> |
| <u>\$ 367,973,794</u> | <u>\$ 346,284,808</u> | <u>\$ 300,000,955</u> |
| | | |
| \$ 8,732,404 | \$ 8,780,780 | \$ 7,985,929 |
| 5,035,162 | 4,989,108 | 4,544,842 |
| 20,589,644 | (964,311) | 17,794,613 |
| (15,624,381) | (13,826,449) | (12,579,115) |
| (223,860) | (200,829) | (208,696) |
| <u>334,355</u> | <u>(361,456)</u> | <u>319,860</u> |
| 18,843,324 | (1,583,157) | 17,857,433 |
| <u>278,185,528</u> | <u>279,768,685</u> | <u>261,911,252</u> |
| <u>\$ 297,028,852</u> | <u>\$ 278,185,528</u> | <u>\$ 279,768,685</u> |
| | | |
| <u>\$ 70,944,942</u> | <u>\$ 68,099,280</u> | <u>\$ 20,232,270</u> |
| | | |
| <u>80.72%</u> | <u>80.33%</u> | <u>93.26%</u> |
| | | |
| \$ 71,930,888 | \$ 71,272,649 | \$ 64,926,320 |
| | | |
| <u>98.63%</u> | <u>95.55%</u> | <u>31.16%</u> |

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> |
|------|--|---|---|--|--|
| 2012 | \$ 6,367,021 | \$ 6,367,021 | \$ - | \$ 58,723,289 | 10.8% |
| 2013 | 6,955,933 | 6,955,933 | - | 60,618,759 | 11.5% |
| 2014 | 7,715,329 | 7,715,329 | - | 63,505,858 | 12.1% |
| 2015 | 8,374,157 | 8,374,157 | - | 67,997,984 | 12.3% |
| 2016 | 8,649,954 | 8,649,954 | - | 70,970,186 | 12.2% |
| 2017 | 9,288,895 | 9,288,895 | - | 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% |
| 2021 | 11,117,217 | 11,764,941 | (647,724) | 93,520,990 | 12.6% |

⁽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>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability | | | | |
| Service cost | \$ 2,904,937 | \$ 2,409,062 | \$ 2,433,929 | \$ 2,243,731 |
| Interest on total pension liability | 2,626,879 | 2,440,950 | 2,128,514 | 1,691,370 |
| Differences between expected and actual experience | - | 5,177,729 | | 646,233 |
| Changes in assumptions | (3,707,753) | 6,978,060 | 282,924 | 2,441,296 |
| Benefit payments | <u>(1,547,309)</u> | <u>(1,915,754)</u> | <u>(1,886,180)</u> | <u>(3,558,010)</u> |
| Net Change in Total OPEB Liability | 276,754 | 15,090,047 | 2,959,187 | 3,464,620 |
| Total OPEB Liability - Beginning | <u>66,997,115</u> | <u>51,907,068</u> | <u>48,947,881</u> | <u>45,483,261</u> |
| Total OPEB Liability - Ending (a) | <u>\$ 67,273,869</u> | <u>\$ 66,997,115</u> | <u>\$ 51,907,068</u> | <u>\$ 48,947,881</u> |
| Plan Fiduciary Net Position | | | | |
| Contributions - employer | \$ 1,231,087 | \$ 1,185,356 | \$ 1,104,232 | \$ 1,089,738 |
| Contributions - other | - | | | 2,468,272 |
| Net investment income | 385,728 | 377,010 | 369,052 | 455,269 |
| Benefit payments | (1,200,000) | (900,000) | (1,150,000) | (3,558,010) |
| Administrative expense | <u>(101,835)</u> | <u>(99,835)</u> | <u>(92,323)</u> | <u>(306,228)</u> |
| Net change in plan fiduciary net position | 314,980 | 562,531 | 230,961 | 149,041 |
| Plan fiduciary net position - Beginning | <u>12,817,305</u> | <u>12,254,774</u> | <u>12,023,813</u> | <u>11,874,772</u> |
| Plan fiduciary net position - Ending (b) | <u>\$ 13,132,285</u> | <u>\$ 12,817,305</u> | <u>\$ 12,254,774</u> | <u>\$ 12,023,813</u> |
| Net OPEB Liability - Ending | <u>\$ 54,141,584</u> | <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>19.52%</u> | <u>19.13%</u> | <u>23.61%</u> | <u>24.56%</u> |
| Covered Payroll | <u>\$ 78,432,358</u> | <u>\$ 76,873,613</u> | <u>\$ 72,171,999</u> | <u>\$ 71,222,305</u> |
| Net OPEB Liability as a Percentage of Covered Payroll | <u>69.03%</u> | <u>70.48%</u> | <u>54.94%</u> | <u>51.84%</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>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|----------------------|----------------------|----------------------|-----------------------|
| Actuarially determined contribution | \$ 5,259,359 | \$ 4,988,209 | \$ 4,619,773 | \$ 3,250,211 |
| Contributions in relation to the actuarially determined contribution | <u>2,778,396</u> | <u>3,101,110</u> | <u>2,990,412</u> | <u>3,558,010</u> |
| Contribution deficiency (excess) | \$ <u>2,480,963</u> | \$ <u>1,887,099</u> | \$ <u>1,629,361</u> | \$ (<u>307,799</u>) |
| Covered payroll | <u>\$ 78,432,358</u> | <u>\$ 76,873,613</u> | <u>\$ 72,171,999</u> | <u>\$ 71,222,305</u> |
| Contributions as a percentage of covered payroll | <u>3.54%</u> | <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, 2021

NOTE 1 - BUDGETARY INFORMATION

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 fund budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles. The major funds, General Fund and Road & Bridge Fund, budget and actual comparisons are presented as Required Supplementary Information at the fund level.

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 expenditures purposes by department and type of expenditures (salaries and wages and employee benefits; operating expenditures; and capital outlay). Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of the Commissioners Court.

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

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

Methods and assumptions used to determine contribution rates:

| | |
|-------------------------------|---|
| Actuarial Cost Method | Entry Age |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 20.0 years (based on contribution rate calculated in 12/31/2020 valuation) |
| Asset Valuation Method | 5-year smoothed market |
| Inflation | 2.50% |
| Salary Increases | Varies by age and service. 4.6% average over career including inflation. |
| Investment Rate of Return | 7.50%, net of administrative and investment expenses, including inflation |
| Retirement Age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. |
| Mortality | 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. |

BRAZORIA COUNTY, TEXAS

Notes to the Required Supplementary Information
For The Year Ended September 30, 2021

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. 2019: New inflation, mortality, and other 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 Schedule. 2020: No changes in plan provisions were reflected in the Schedule. |

* 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. These benefits supplement 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 - 30502 - 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 upgrades 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). The grant proceeds provide for the response, recovery, preparation, mitigation, and other expenses directly related to the consequences of hurricanes Harvey, Irma, and Maria.

COVID-19 Health Grant Funds - 30707-30709 - 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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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. The grant provides the funding to 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 occur during other major outbreaks and/or disasters. This fund also accounts for grant proceeds awarded from the United State Department of Health and Human Services (HHS) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) to protect the public health and safety of the American people by enhancing the capacity of public health agencies to effectively detect, respond, prevent and control known and emerging (or re-emerging) infectious diseases. This fund also accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) Immunization Cooperative Agreements to assist states and communities in establishing and maintaining preventive health service programs to immunize individuals against vaccine-preventable diseases.

COVID-PH Workforce Capacity Fund - 30712 - This fund accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response.

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 - 31500-31501 - 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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

Section 8 Housing Choice Voucher Program Funds - 32000-32151 - 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 completed 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).

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) to provide 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. The DWI courts' commitment includes changing the DWI offenders' behavior 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. The program assists 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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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. The programs 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 CESF Grant Fund - 33410 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ) Coronavirus Emergency Supplemental Funding Program established by Congress to provide assistance to state, local, and tribes in responding to coronavirus. Funds support needs related to coronavirus, including overtime for state, local and tribal officers; personal protective equipment and supplies; and medical needs and other supplies for inmates in state, local, and tribal prisons, jails, and detention centers.

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. The grant 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 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. The grant provides funding for entities 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.

USDOJ Bulletproof Vests Fund - 33901 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ) Bulletproof Vest Partnership Program to provide up to 50% of the costs of armored vests for state, local and tribal jurisdictions.

TPW HRCF 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.

TPW Resoft Trail Development Fund - 34106 - This fund accounts for grant proceeds awarded from the United States Department of Transportation (DOT) Recreational Trails Programs to provide funds to the States to develop and maintain recreational trails and trail-related facilities; for both non-motorized and motorized recreational trail uses. The funds represent a portion of the motor fuel excise tax collected from non-highway recreational fuel use.

TPW Folletts Island Parking Lot Fund - 34107 - This fund accounts for grant proceeds awarded from Texas Parks & Wildlife Department because of a Memorandum of Agreement (MOA) between Texas Parks & Wildlife Department (TPWD), and Brazoria County. The grant is in accordance with the authority granted in and in compliance with the provisions of the "Interlocal Cooperation Act", Chapter 791 of the Texas Government Code.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible private non-profits in responding to and recovering from the devastating effects of disasters. This grant provides 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. This grant provides assistance for the May 2016 Flood.

FEMA Harvey 2017 Fund - 34615 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits responding to and recovering from the devastating effects of disasters. This grant provides 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. This grant provides assistance for 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 and administered by the State of Texas through the Texas Division of Emergency Management (TDEM). This grant provides funding 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.

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 Aid Relief and Economic Security (CARES) Act established the Coronavirus Relief Fund (CRF).

FEMA Tropical Storm Laura Fund - 34621 - This fund accounts for grant proceeds awarded from the United States Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist state, tribal, territorial, and local governments and eligible non-profits in responding to and recovering from the devastating effects of disasters. The grant provides assistance for emergency protective measures as the result of federally declared disasters or emergencies.

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

FEMA COVID-19 Pandemic Fund - 34623 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in 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 are for eligible work including medical care, opening and operating costs responding to COVID-19.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

FEMA Winter Storm Fund - 34624 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in 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 are for the Texas Winter Storm.

FEMA Nicholas Disaster 2021 Fund - 34625 - This fund accounts for potential grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This potential grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance as the result of federally declared disaster or emergencies. These funds are for Hurricane Nicholas.

FCC E-Rate Library Program Funds - 34710-34715 - This fund accounts for proceeds awarded through Universal Service Administrative Company (USAC). Funding is 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 Grant Funds - 35000-35950 - This fund accounts for various grant proceeds awarded through Texas Juvenile Justice Department (TJJD) to supplement County funds in administering a Juvenile Justice Department and to reimburse the County for approved juvenile residential placement. Additionally, the fund accounts for intergovernmental revenues to fund mandatory Juvenile Justice Alternative Education Programs (JJAEP) as required under Chapter 37 of the Texas Education Code. The County operates under an approved TJJD budget with a fiscal year ended August 31.

HGAC Tire Collection Grant Fund - 36150 - This fund accounts for grant proceeds awarded through the Texas Commission on Environmental Quality (TCEQ) for recycling, local enforcement, composting, household hazardous waste, education, and local plans for reducing solid waste disposal.

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. The grant provides funding to improve the management of the state's coastal resources and ensure the long-term, 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.

GLO-CEPRA-SLP Fund - 36602 - This fund accounts for revenue collected from the General Land Office (GLO) for Coastal Erosion Planning & Response Act (CEPRA) Project cooperation Agreement (CPA) between the GLO and Brazoria County for the Treasure Island MUD Beach Nourishment Regulatory project, designated CEPRA Project No. 1642

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) to provide 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 of certain costs incurred in the participation in a statewide crime victim notification service.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 provides 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 Management 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 designated revenue is for 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 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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 District Clerk collects the fee at the time of filing of a suit for dissolution of a marriage 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 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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 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 Tax Collector holds the money in an escrow bank account and the interest defrays administrative costs of the Tax Collector. 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. Explicitly, funds defray expenses of the county election officer's office in connection with election-related duties or functions.

Elections Equipment Rental Fund - 38920 - This fund accounts for revenue and related expenditures from election equipment rental under the Texas Election Code § 31.100. Explicitly, funds are 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. The grant provided funding to improve the administration of elections for Federal office, including technology enhancements and election security improvements.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

AKC Reunite Fund - 39051 - This fund accounts for the grant awarded from the American Kennel Club Companion Animal Recovery Corporation (AKC Reunite) through their Canine Support and Relief Fund, of a trailer and supplies, collectively referred to as an AKC Pet Disaster Relief Unit (PDRU). The PDRU's purpose is for the protection and support of displaced pets and service animals in the event of an emergency.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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 because 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. The LOU created 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 CEPR, 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. The designation of this revenue is coastal protection.

Special Assessment Funds - 39764-39777 - 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. Law library fees assessed against each civil case filed in District and County courts generate revenue for this fund.

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 \$ 0.05 per \$ 100 valuation. In 1949, the State of Texas introduced mosquito control districts with 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.

2021 Certificate of Obligation I & S Fund - 42200 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2021 Certificates of Obligations, issued for construction of the County Courthouse Campus Project.

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 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 because 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 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.

TXDOT CR-101 CSJ 303 Fund - 34883 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated \$ 18,618,000 project to widen CR 101.

TXDOT CTIF Fund - 36802 - This fund accounts for grant proceeds awarded from Texas Department of Transportation (TXDOT) for transportation infrastructure 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. The County approved this issuance for the construction, acquisition and improvement of numerous facility projects.

2022 EOC State Allocation Fund - 52201 - This fund accounts for the \$5,000,000 allocation from the Texas Division of Emergency Management (TDEM) for the construction of the County's new Emergency Operations Center, which is part of the County Courthouse Campus Expansion Project.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds - Continued

Mobility Plan C & M Fund - 55000 - This fund accounts for bond proceeds used for the purpose of the construction and improvement of transportation projects within Brazoria County including State highways, county roads, bridges and related drainage. Specifically, the bond proceeds provide for 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 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, 2021

| | Special | | |
|--|---|--|--|
| | HHS Women, Infants & Children Programs Fund-30100 | HHS Cities Readiness Initiative Fund-30502 | HHS-RLSS Local Public Health Services Fund-30600 |
| ASSETS | | | |
| Cash and temporary investments | \$ - | \$ - | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | 314,757 | 5,785 | 6,229 |
| Inventories | - | - | - |
| Prepaid expenditures | 7,537 | - | 345 |
| Due from component unit | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 322,294</u> | <u>\$ 5,785</u> | <u>\$ 6,574</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 71,267 | \$ 2,162 | \$ 1,189 |
| Due to others | - | - | - |
| Due to other funds | 251,027 | 3,623 | 5,385 |
| Unearned revenue | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>322,294</u> | <u>5,785</u> | <u>6,574</u> |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance: | | | |
| Nonspendable | 7,537 | - | 345 |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | (7,537) | - | (345) |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 322,294</u> | <u>\$ 5,785</u> | <u>\$ 6,574</u> |

| Revenue Funds | | | | | |
|--|--|--|---|---|---|
| HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705 | HHS- Hurricane Public Health Crisis Fund-30706 | COVID-19 Health Grant Funds 30707-30709 | HHS- Infectious Disease Control Unit Fund-30710 | COVID-PH Workforce Capacity Fund-30712 | HHS-CPS Title IV-E Foster Care Maintenance Fund-30800 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 42,650 | - | 182,014 | 11,341 | 53,751 | 22,645 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>42,650</u> | <u>-</u> | <u>182,014</u> | <u>11,341</u> | <u>53,751</u> | <u>22,645</u> |
| \$ 6,222 | \$ - | \$ 16,223 | \$ 1,967 | \$ 7,608 | \$ 8,238 |
| - | - | - | - | - | - |
| 36,428 | - | 165,791 | 9,374 | 46,143 | 14,407 |
| - | - | - | - | - | - |
| <u>42,650</u> | <u>-</u> | <u>182,014</u> | <u>11,341</u> | <u>53,751</u> | <u>22,645</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>42,650</u> | <u>-</u> | <u>182,014</u> | <u>11,341</u> | <u>53,751</u> | <u>22,645</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | HHS-CPS Title IV-E Legal Services Fund-30850 | DHS Buffer Zone Protection Fund-31300 | Special DHS Homeland Security- UASI Funds 31500-31501 |
|--|--|---|--|
| ASSETS | | | |
| Cash and temporary investments | \$ - | \$ 13,729 | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | 202,397 | - | 82,278 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| Total assets | \$ 202,397 | \$ 13,729 | \$ 82,278 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 77,923 | \$ - | \$ 43,970 |
| Due to others | - | - | - |
| Due to other funds | 124,474 | - | 38,308 |
| Unearned revenue | - | - | - |
| Total liabilities | 202,397 | - | 82,278 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | 13,729 | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | 13,729 | - |
| Total liabilities, deferred inflows of resources and fund balance | \$ 202,397 | \$ 13,729 | \$ 82,278 |

| Revenue Funds | | | | | |
|---|--|---|--|--|-------------------------------------|
| DHS State Homeland Security Program - SHSP Fund-31600 | Section 8 Housing Choice Voucher Program Funds 32000-32151 | CDBG County (HUD) Funds 32213-32215 | HUD Texas CDBG Funds 32610-32620 | USDOJ- Crime Victim Assistance VOCA Fund-33200 | USDOJ- CSCD VSP Fund-33251 |
| \$ 500 | \$ 1,328,927 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | 3,302 | - | - | - | - |
| - | - | 832,044 | 260,589 | 20,391 | 1,740 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 500</u> | <u>\$ 1,332,229</u> | <u>\$ 832,044</u> | <u>\$ 260,589</u> | <u>\$ 20,391</u> | <u>\$ 1,740</u> |
| \$ - | \$ 16,206 | \$ 820,750 | \$ 186,289 | \$ 4,716 | \$ - |
| - | - | - | - | - | - |
| - | - | 11,294 | 74,300 | 15,675 | 1,740 |
| - | <u>224,797</u> | - | - | - | - |
| - | <u>241,003</u> | <u>832,044</u> | <u>260,589</u> | <u>20,391</u> | <u>1,740</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 500 | 1,091,226 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>500</u> | <u>1,091,226</u> | - | - | - | - |
| <u>\$ 500</u> | <u>\$ 1,332,229</u> | <u>\$ 832,044</u> | <u>\$ 260,589</u> | <u>\$ 20,391</u> | <u>\$ 1,740</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Special | | |
|--|--|---------------------------------------|--|
| | Drug Court Program Fund-33300 | DWI Court Program Fund-33310 | Veterans Court Program Fund-33320 |
| ASSETS | | | |
| Cash and temporary investments | \$ - | \$ - | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | 2,235 | 745 | 2,462 |
| Special assessments | - | - | - |
| Due from other governments | 14,865 | 9,878 | 3,677 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| Total assets | <u>\$ 17,100</u> | <u>\$ 10,623</u> | <u>\$ 6,139</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 9,716 | \$ 813 | \$ 1,733 |
| Due to others | - | - | - |
| Due to other funds | 7,384 | 9,810 | 4,406 |
| Unearned revenue | - | - | - |
| Total liabilities | <u>17,100</u> | <u>10,623</u> | <u>6,139</u> |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 17,100</u> | <u>\$ 10,623</u> | <u>\$ 6,139</u> |

Revenue Funds

| USDOJ Domestic Violence Court Fund-33330 | USDOJ CESF Grant Fund-33410 | USDOJ COVID-19 Mitigation Fund-33420 | USDOJ DEA Narcotics OT Expense Fund-33500 | USDOJ State Criminal Alien Assistance Fund-33900 | USDOJ Bulletproof Vests Fund-33901 |
|--|--------------------------------------|---|---|--|---|
| \$ - | \$ - | \$ - | \$ - | \$ 138,930 | \$ 1,763 |
| - | - | - | - | - | - |
| 1,490 | - | 994 | - | - | - |
| - | - | - | - | - | - |
| 28,237 | - | - | 3,665 | - | 1,763 |
| - | - | - | - | - | - |
| - | - | - | - | 3,996 | - |
| - | - | - | - | - | - |
| <u>\$ 29,727</u> | <u>\$ -</u> | <u>\$ 994</u> | <u>\$ 3,665</u> | <u>\$ 142,926</u> | <u>\$ 3,526</u> |
| \$ 4,201 | \$ - | \$ 994 | \$ - | \$ - | \$ 3,526 |
| - | - | - | - | - | - |
| 25,526 | - | - | 3,665 | - | - |
| - | - | - | - | 142,926 | - |
| <u>29,727</u> | <u>-</u> | <u>-</u> | <u>3,665</u> | <u>142,926</u> | <u>3,526</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 3,996 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | (3,996) | - |
| - | - | - | - | - | - |
| <u>\$ 29,727</u> | <u>\$ -</u> | <u>\$ 994</u> | <u>\$ 3,665</u> | <u>\$ 142,926</u> | <u>\$ 3,526</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | TPW HRCP Bottomland Project Fund-34105 | TPW Resoft Trail Development Fund-34106 | Special TPW Follets Island Parking Lot Fund-34107 |
|--|--|---|--|
| ASSETS | | | |
| Cash and temporary investments | \$ - | \$ - | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | 6,264 |
| Special assessments | - | - | - |
| Due from other governments | 319,943 | 141,429 | 15,158 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| Total assets | \$ 319,943 | \$ 141,429 | \$ 21,422 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 2,705 | \$ - | \$ - |
| Due to others | - | - | - |
| Due to other funds | 317,238 | 141,429 | 21,422 |
| Unearned revenue | - | - | - |
| Total liabilities | 319,943 | 141,429 | 21,422 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | \$ 319,943 | \$ 141,429 | \$ 21,422 |

Revenue Funds

| FEMA Flood Disaster 2016 Fund-34610 | FEMA Harvey 2017 Fund-34615 | FEMA Hazard Mitigation Grant Program Fund-34616 | CARES Coronavirus Relief Fund-34620 | FEMA Tropical Storm Laura Disaster 2020 Fund-34621 | FEMA Tropical Storm Beta Disaster 2020 Fund-34622 |
|--|-----------------------------------|---|--|--|---|
| \$ 40,340 | \$ 1,103,811 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | 19 |
| - | 85,791 | 3,384,556 | - | 1,520 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>40,340</u> | <u>1,189,602</u> | <u>3,384,556</u> | <u>-</u> | <u>1,520</u> | <u>19</u> |
| \$ - | \$ 70,941 | \$ 351,892 | \$ - | \$ 125 | \$ - |
| - | - | 153,770 | - | - | - |
| - | - | 1,760,584 | - | 1,395 | 19 |
| <u>6,362</u> | <u>210,569</u> | <u>1,118,310</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>6,362</u> | <u>281,510</u> | <u>3,384,556</u> | <u>-</u> | <u>1,520</u> | <u>19</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 33,978 | 908,092 | - | - | - | - |
| - | - | - | - | - | - |
| <u>33,978</u> | <u>908,092</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>40,340</u> | <u>1,189,602</u> | <u>3,384,556</u> | <u>-</u> | <u>1,520</u> | <u>19</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Special | | |
|--|--|---------------------------------------|---|
| | FEMA COVID-19 Pandemic Fund-34623 | FEMA Winter Storm Fund-34624 | FEMA Nicholas Disaster 2021 Fund-34625 |
| ASSETS | | | |
| Cash and temporary investments | \$ 67,359 | \$ - | \$ 153,135 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| | \$ 67,359 | \$ - | \$ 153,135 |
| Total assets | \$ 67,359 | \$ - | \$ 153,135 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 67,359 | \$ - | \$ 153,135 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| | 67,359 | - | 153,135 |
| Total liabilities | 67,359 | - | 153,135 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | \$ 67,359 | \$ - | \$ 153,135 |

Revenue Funds

| FCC E-Rate Library Program Funds 34710-34715 | TJJD Grant Funds 35000-35950 | H-GAC Tire Collection Grant Fund-36150 | Veterans Treatment Court Fund-36410 | HRCP- Columbia Bottomlands Educational Access Fund-36601 | GLO CERPA-SLP Fund-36602 |
|--|------------------------------------|--|--|--|--------------------------------|
| \$ - | \$ 10,758 | \$ - | \$ - | \$ - | \$ 15,037 |
| - | - | - | - | - | - |
| - | - | - | 1,415 | - | - |
| 15,145 | 77,572 | - | 13,496 | 3,520 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>15,145</u> | <u>88,330</u> | <u>-</u> | <u>14,911</u> | <u>3,520</u> | <u>15,037</u> |
| \$ 1,906 | \$ 84,760 | \$ - | \$ 2,569 | \$ - | \$ - |
| - | - | - | - | - | - |
| 13,239 | - | - | 12,342 | 3,520 | - |
| - | <u>3,570</u> | - | - | - | - |
| <u>15,145</u> | <u>88,330</u> | <u>-</u> | <u>14,911</u> | <u>3,520</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 15,037 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>15,145</u> | <u>88,330</u> | <u>-</u> | <u>14,911</u> | <u>3,520</u> | <u>15,037</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | GLO Beach User Fees Fund-36605 | OAG Victim Assistance Grant Fund-37000 | Special OAG Texas VINE Contract Fund-37100 |
|--|---|--|---|
| ASSETS | | | |
| Cash and temporary investments | \$ 13,583 | \$ - | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | 7,640 | 7,531 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| Total assets | \$ 13,583 | \$ 7,640 | \$ 7,531 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 13,583 | \$ 2,197 | \$ - |
| Due to others | - | - | - |
| Due to other funds | - | 5,443 | 7,531 |
| Unearned revenue | - | - | - |
| Total liabilities | 13,583 | 7,640 | 7,531 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | \$ 13,583 | \$ 7,640 | \$ 7,531 |

Revenue Funds

| HHS Immunization Fund-37400 | OAG Regional Juvenile Mental Health Services Fund-37800 | Emergency Management Fire Code Fund-38000 | Economic Development Tax Abatement Fund-38010 | BC Industrial Development Corporation Fund-38020 | Vital Statistics Fee Fund-38100 |
|-----------------------------------|---|---|---|--|--|
| \$ - | \$ - | \$ 25,656 | \$ 3,007 | \$ 2,514 | \$ 71,612 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 27,415 | - | - | - | - | - |
| - | - | 1,155 | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 27,415</u> | <u>\$ -</u> | <u>\$ 26,811</u> | <u>\$ 3,007</u> | <u>\$ 2,514</u> | <u>\$ 71,612</u> |
| \$ 4,757 | \$ - | \$ 26,112 | \$ 2,001 | \$ - | \$ - |
| - | - | - | - | - | - |
| 22,658 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>27,415</u> | <u>-</u> | <u>26,112</u> | <u>2,001</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 1,155 | - | - | - |
| - | - | - | 1,006 | 2,514 | 71,612 |
| - | - | - | - | - | - |
| - | - | (456) | - | - | - |
| - | - | 699 | 1,006 | 2,514 | 71,612 |
| <u>\$ 27,415</u> | <u>\$ -</u> | <u>\$ 26,811</u> | <u>\$ 3,007</u> | <u>\$ 2,514</u> | <u>\$ 71,612</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Records Management County Clerk Fund-38110 | Records Archive County Clerk Fund-38120 | Special Records Management County Clerk Criminal Fund-38130 |
|--|--|---|--|
| ASSETS | | | |
| Cash and temporary investments | \$ 2,800,022 | \$ 1,475,028 | \$ 49,099 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | 104,131 | - | - |
| Due from component unit | - | - | - |
| Total assets | <u>\$ 2,904,153</u> | <u>\$ 1,475,028</u> | <u>\$ 49,099</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 97,039 | \$ 109,949 | \$ - |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | <u>97,039</u> | <u>100,949</u> | <u>-</u> |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance: | | | |
| Nonspendable | 104,131 | - | - |
| Restricted | 2,702,983 | 1,374,079 | 49,099 |
| Committed | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | <u>2,807,114</u> | <u>1,374,079</u> | <u>49,099</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 2,904,153</u> | <u>\$ 1,475,028</u> | <u>\$ 49,099</u> |

Revenue Funds

| Civil, Criminal & Probate Records Management Fund-38200 | County Graffiti Eradication Fund-38210 | County/ District Court Technology Fund-38220 | Records Preservation County Clerk Fund-38230 | County/ District Specialty Court Fund-38240 | Child Abuse Prevention Fund-38300 |
|---|---|--|--|---|--|
| \$ 546,667 | \$ 2,748 | \$ 108,126 | \$ 82,875 | \$ 37,914 | \$ 21,315 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>546,667</u> | <u>2,748</u> | <u>108,126</u> | <u>82,875</u> | <u>37,914</u> | <u>21,315</u> |
| \$ 440 | \$ - | \$ - | \$ 10 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>440</u> | <u>-</u> | <u>-</u> | <u>10</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 546,227 | 2,748 | 108,126 | 82,865 | 37,914 | 21,315 |
| - | - | - | - | - | - |
| <u>546,227</u> | <u>2,748</u> | <u>108,126</u> | <u>82,865</u> | <u>37,914</u> | <u>21,315</u> |
| <u>\$ 546,667</u> | <u>\$ 2,748</u> | <u>\$ 108,126</u> | <u>\$ 82,875</u> | <u>\$ 37,914</u> | <u>\$ 21,315</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Family Protection Fund-38310 | Records Management District Clerk Fund-38320 | Special Records Archive District Clerk Fund-38330 |
|--|------------------------------------|--|--|
| ASSETS | | | |
| Cash and temporary investments | \$ - | \$ 23,547 | \$ 72,796 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| Total assets | \$ - | \$ 23,547 | \$ 72,796 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ - | \$ 372 | \$ 5,865 |
| Due to others | - | - | - |
| Due to other funds | 168 | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | 168 | 372 | 5,865 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | 23,175 | 66,931 |
| Committed | - | - | - |
| Unassigned | (168) | - | - |
| Total fund balance | (168) | 23,175 | 66,931 |
| Total liabilities, deferred inflows of resources and fund balance | \$ - | \$ 23,547 | \$ 72,796 |

Revenue Funds

| Records Preservation District Clerk Fund-38340 | Records Technology District Clerk Fund-38350 | Justice Court Building Security Fund-38400 | Justice Court Technology Fund-38410 | Courthouse Security Fund-38500 | Law Enforce- ment Officers Standards & Education Fund-38600 |
|--|--|--|--|--------------------------------------|---|
| \$ 5,106 | \$ 32,578 | \$ 12,503 | \$ 520,095 | \$ 548,715 | \$ 142,643 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>5,106</u> | <u>32,578</u> | <u>12,503</u> | <u>520,095</u> | <u>548,715</u> | <u>142,643</u> |
| \$ - | \$ - | \$ 11,628 | \$ - | \$ 5 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 11,628 | - | 5 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 5,106 | 32,578 | 875 | 520,095 | 548,710 | 142,643 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>5,106</u> | <u>32,578</u> | <u>875</u> | <u>520,095</u> | <u>548,710</u> | <u>142,643</u> |
| \$ <u>5,106</u> | \$ <u>32,578</u> | \$ <u>12,503</u> | \$ <u>520,095</u> | \$ <u>548,715</u> | \$ <u>142,643</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | District Attorney Hot Check Collection Fund-38710 | District Attorney Supplemental Fund-38720 | Special District Attorney Forfeiture CCP Chapter 59 Fund-38730 |
|--|---|--|---|
| ASSETS | | | |
| Cash and temporary investments | \$ 9,656 | \$ - | \$ 146,138 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | 2,791 | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| Total assets | <u>\$ 9,656</u> | <u>\$ 2,791</u> | <u>\$ 146,138</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 101 | \$ 2,168 | \$ 1,782 |
| Due to others | - | - | - |
| Due to other funds | - | 623 | - |
| Unearned revenue | - | - | - |
| Total liabilities | <u>101</u> | <u>2,791</u> | <u>1,782</u> |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | 9,555 | - | 144,356 |
| Unassigned | - | - | - |
| Total fund balance | <u>9,555</u> | <u>-</u> | <u>144,356</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 9,656</u> | <u>\$ 2,791</u> | <u>\$ 146,138</u> |

Revenue Funds

| Voter Registration Fund-38810 | Special Inventory Dealer Escrow-Tax Fund-38820 | Scofflaw Fees TTC Section 502.01 Fund-38830 | Elections Services Contract Fund-38910 | Elections Equipment Rental Fund-38920 | Elections CARES Fund-38930 |
|-------------------------------------|--|--|---|--|----------------------------------|
| \$ - | \$ 107,447 | \$ 1,846 | \$ 160,016 | \$ 593,998 | \$ - |
| - | - | - | - | - | - |
| - | 115 | - | - | - | - |
| - | - | - | - | - | - |
| 23,954 | - | - | - | - | - |
| - | - | - | - | - | - |
| 13,200 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 37,154</u> | <u>\$ 107,562</u> | <u>\$ 1,846</u> | <u>\$ 160,016</u> | <u>\$ 593,998</u> | <u>\$ -</u> |
| \$ 5,867 | \$ - | \$ - | \$ 95 | \$ - | \$ - |
| - | - | - | - | - | - |
| 18,087 | - | - | - | - | - |
| - | - | - | 11,500 | - | - |
| <u>23,954</u> | <u>-</u> | <u>-</u> | <u>11,595</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 13,200 | - | - | - | - | - |
| - | - | 1,846 | 148,421 | 593,998 | - |
| - | 107,562 | - | - | - | - |
| - | - | - | - | - | - |
| <u>13,200</u> | <u>107,562</u> | <u>1,846</u> | <u>148,421</u> | <u>593,998</u> | <u>-</u> |
| <u>\$ 37,154</u> | <u>\$ 107,562</u> | <u>\$ 1,846</u> | <u>\$ 160,016</u> | <u>\$ 593,998</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Special | | |
|--|---|------------------------------|---|
| | Constable Precinct 4 Forfeiture Fund-39040 | AKC Reunite Fund-39051 | Sheriff Contraband Forfeiture Fund-39100 |
| ASSETS | | | |
| Cash and temporary investments | \$ 2,036 | \$ - | \$ 325,971 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| | \$ 2,036 | \$ - | \$ 325,971 |
| Total assets | \$ 2,036 | \$ - | \$ 325,971 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ - | \$ - | \$ 6,378 |
| Due to others | - | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| | - | - | - |
| Total liabilities | - | - | 6,378 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | 2,036 | - | - |
| Committed | - | - | 319,593 |
| Unassigned | - | - | - |
| | - | - | - |
| Total fund balance | 2,036 | - | 319,593 |
| Total liabilities, deferred inflows of resources and fund balance | \$ 2,036 | \$ - | \$ 325,971 |

Revenue Funds

| Brazoria County Narcotics Task Force Fund-39110 | Sheriff Commissary Fund-39120 | Sheriff Federal Forfeiture Fund-39130 | Juvenile Case Manager Fund-39200 | Bond & Occupational License Supervision Fund-39210 | Reliant Energy CARE/RELIEF Program Fund-39300 |
|---|-------------------------------------|--|---|--|---|
| \$ 637,421 | \$ 581,719 | \$ 199,142 | \$ 10,070 | \$ 3,467 | \$ 8,546 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 47,160 | - | - | - | - |
| - | 1,677 | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 637,421</u> | <u>\$ 630,556</u> | <u>\$ 199,142</u> | <u>\$ 10,070</u> | <u>\$ 3,467</u> | <u>\$ 8,546</u> |
| \$ 890 | \$ 27,986 | \$ 703 | \$ - | \$ 2,482 | \$ 320 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>255,208</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>256,098</u> | <u>27,986</u> | <u>703</u> | <u>-</u> | <u>2,482</u> | <u>320</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 48,837 | - | - | - | - |
| - | 553,733 | - | 10,070 | 985 | 8,226 |
| 381,323 | - | 198,439 | - | - | - |
| - | - | - | - | - | - |
| <u>381,323</u> | <u>602,570</u> | <u>198,439</u> | <u>10,070</u> | <u>985</u> | <u>8,226</u> |
| <u>\$ 637,421</u> | <u>\$ 630,556</u> | <u>\$ 199,142</u> | <u>\$ 10,070</u> | <u>\$ 3,467</u> | <u>\$ 8,546</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | United Way Emergency Assistance Fund-39310 | Library Special Projects Fund-39410 | Special SEP Wastewater Environmental Health - TCEQ Fund-39500 |
|--|--|--|--|
| ASSETS | | | |
| Cash and temporary investments | \$ 6 | \$ 276,569 | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | - | - |
| Inventories | - | - | - |
| Prepaid expenditures | - | 32,744 | - |
| Due from component unit | - | - | - |
| Total assets | <u>\$ 6</u> | <u>\$ 309,313</u> | <u>\$ -</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ - | \$ 1,441 | \$ - |
| Due to others | - | - | - |
| Due to other funds | - | - | 9,286 |
| Unearned revenue | - | - | - |
| Total liabilities | <u>-</u> | <u>1,441</u> | <u>9,286</u> |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance: | | | |
| Nonspendable | - | 32,744 | - |
| Restricted | 6 | 275,128 | - |
| Committed | - | - | - |
| Unassigned | - | - | (9,286) |
| Total fund balance | <u>6</u> | <u>307,872</u> | <u>(9,286)</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 6</u> | <u>\$ 309,313</u> | <u>\$ -</u> |

Revenue Funds

| TPW Foundation Birding Fund-39615 | Shoreline Restoration Task Force Fund-39620 | 2006 GoM Energy Security Fund-39630 | Special Assessment Funds 39764-39777 | Law Library Fund-39800 | Mosquito Control District Fund-39900 |
|--|---|---|---|------------------------------|---|
| \$ 1,166 | \$ 38,079 | \$ 2,852,365 | \$ - | \$ 243,135 | \$ 990,727 |
| - | - | - | - | - | 19,194 |
| - | - | - | - | - | - |
| - | - | - | 1,388,916 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 381,749 |
| - | - | - | - | - | 625 |
| - | - | - | - | - | - |
| <u>\$ 1,166</u> | <u>\$ 38,079</u> | <u>\$ 2,852,365</u> | <u>\$ 1,388,916</u> | <u>\$ 243,135</u> | <u>\$ 1,392,295</u> |
| \$ - | \$ - | \$ - | \$ 60,785 | \$ 19,521 | \$ 66,944 |
| - | - | - | - | - | - |
| - | - | - | 367,112 | - | - |
| - | - | 1,447,198 | - | - | - |
| - | - | 1,447,198 | 427,897 | 19,521 | 66,944 |
| - | - | - | 1,388,916 | - | 16,292 |
| - | - | - | 1,388,916 | - | 16,292 |
| - | - | - | - | - | 382,374 |
| 1,166 | 38,079 | 1,405,167 | - | 223,614 | 926,685 |
| - | - | - | - | - | - |
| - | - | - | (427,897) | - | - |
| <u>1,166</u> | <u>38,079</u> | <u>1,405,167</u> | <u>(427,897)</u> | <u>223,614</u> | <u>1,309,059</u> |
| <u>\$ 1,166</u> | <u>\$ 38,079</u> | <u>\$ 2,852,365</u> | <u>\$ 1,388,916</u> | <u>\$ 243,135</u> | <u>\$ 1,392,295</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | | Debt | |
|--|--------------------------------------|---|---|
| | Total Special Revenue Funds | 2016 Limited Tax Refunding I & S Fund-41000 | 2012 Certificate of Obligation I & S Fund-42000 |
| ASSETS | | | |
| Cash and temporary investments | \$ 16,661,958 | \$ 1,098,015 | \$ 351,237 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | 19,194 | 9,280 | 24,706 |
| Accounts | 19,041 | - | - |
| Special assessments | 1,388,916 | - | - |
| Due from other governments | 6,228,157 | - | - |
| Inventories | 428,909 | - | - |
| Prepaid expenditures | 165,410 | - | - |
| Due from component unit | - | - | - |
| Total assets | <u>\$ 24,911,585</u> | <u>\$ 1,107,295</u> | <u>\$ 375,943</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ 2,483,526 | \$ - | \$ - |
| Due to others | 153,770 | - | - |
| Due to other funds | 3,550,856 | - | - |
| Unearned revenue | <u>3,420,440</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>9,608,592</u> | <u>-</u> | <u>-</u> |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | <u>1,405,208</u> | <u>7,854</u> | <u>20,997</u> |
| Total deferred inflows of resources | <u>1,405,208</u> | <u>7,854</u> | <u>20,997</u> |
| Fund Balance: | | | |
| Nonspendable | 594,319 | - | - |
| Restricted | 12,592,323 | 1,099,441 | 354,946 |
| Committed | 1,160,828 | - | - |
| Unassigned | <u>(449,685)</u> | <u>-</u> | <u>-</u> |
| Total fund balance | <u>13,897,785</u> | <u>1,099,441</u> | <u>354,946</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 24,911,585</u> | <u>\$ 1,107,295</u> | <u>\$ 375,943</u> |

| Service Funds | | | | | Capital Projects Fund |
|---|---|-------------------------------------|--|-----------------------------------|--|
| 2018 Certificate Of Obligation I & S Fund-42100 | 2021 Certificate of Obligation I & S Fund-42200 | Toll Road I & S Fund-44000 | Road Bonds Mobility I & S Fund-45000 | Total Debt Service Funds | US TREAS Restore Act Projects Fund-34850 |
| \$ 359,609 | \$ 3,068,472 | \$ - | \$ 2,912,794 | \$ 7,790,127 | \$ - |
| 19,026 | 17,422 | 6,495 | 30,154 | 107,083 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,475,745 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 10,009,006 | - | 10,009,006 | - |
| <u>\$ 378,635</u> | <u>\$ 3,085,894</u> | <u>\$ 10,015,501</u> | <u>\$ 2,942,948</u> | <u>\$ 17,906,216</u> | <u>\$ 1,475,745</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 593,521 |
| - | - | - | - | - | - |
| - | - | 2,042 | - | 2,042 | 882,224 |
| - | - | - | - | - | - |
| - | - | 2,042 | - | 2,042 | 1,475,745 |
| 16,402 | 14,871 | 5,475 | 25,397 | 90,996 | - |
| 16,402 | 14,871 | 5,475 | 25,397 | 90,996 | - |
| - | - | - | - | - | - |
| 362,233 | 3,071,023 | 10,007,984 | 2,917,551 | 17,813,178 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 362,233 | 3,071,023 | 10,007,984 | 2,917,551 | 17,813,178 | - |
| <u>\$ 378,635</u> | <u>\$ 3,085,894</u> | <u>\$ 10,015,501</u> | <u>\$ 2,942,948</u> | <u>\$ 17,906,216</u> | <u>\$ 1,475,745</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Capital | | |
|--|---|---|---|
| | DOI Parks CIAP Grant Fund-34860 | TXDOT CR-58 CSJ 304 Fund-34881 | TXDOT CR-59 CSJ 305 Fund-34882 |
| ASSETS | | | |
| Cash and temporary investments | \$ 62,500 | \$ - | \$ - |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Taxes | - | - | - |
| Accounts | - | - | - |
| Special assessments | - | - | - |
| Due from other governments | - | 812,030 | 610,035 |
| Inventories | - | - | - |
| Prepaid expenditures | - | - | - |
| Due from component unit | - | - | - |
| | \$ 62,500 | \$ 812,030 | \$ 610,035 |
| Total assets | \$ 62,500 | \$ 812,030 | \$ 610,035 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and accrued liabilities payable | \$ - | \$ - | \$ 29,282 |
| Due to others | - | - | - |
| Due to other funds | - | 812,030 | 580,753 |
| Unearned revenue | 62,500 | - | - |
| | 62,500 | 812,030 | 610,035 |
| Total liabilities | 62,500 | 812,030 | 610,035 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | - | - | - |
| | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund Balance: | | | |
| Nonspendable | - | - | - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Unassigned | - | - | - |
| | - | - | - |
| Total fund balance | - | - | - |
| Total liabilities, deferred inflows of resources and fund balance | \$ 62,500 | \$ 812,030 | \$ 610,035 |

Projects Funds

| TXDOT CR-101 CSJ 303 Fund-34883 | TXDOT CTIF Fund-36802 | 2018 Certificate of Obligation C & M Fund-52100 | 2022 EOC State Allocation Fund-52201 | Mobility Plan C & M Fund-55000 | Ring of Honor C & M Fund-57200 |
|--|-----------------------------|---|--|---|---|
| \$ - | \$ - | \$ 3,831,228 | \$ 5,000,000 | \$ - | \$ 55,125 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 5,397,565 | 100,908 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>5,397,565</u> | <u>100,908</u> | <u>3,831,228</u> | <u>5,000,000</u> | <u>-</u> | <u>55,125</u> |
| \$ 24,281 | \$ 2,535 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 5,373,284 | 98,373 | - | - | - | - |
| - | - | - | - | - | - |
| <u>5,397,565</u> | <u>100,908</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 3,831,228 | 5,000,000 | - | 55,125 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | <u>3,831,228</u> | <u>5,000,000</u> | <u>-</u> | <u>55,125</u> |
| <u>5,397,565</u> | <u>100,908</u> | <u>3,831,228</u> | <u>5,000,000</u> | <u>-</u> | <u>55,125</u> |

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

| | Total Capital Projects Funds | Total Non-Major Governmental Funds |
|--|---------------------------------------|---|
| ASSETS | | |
| Cash and temporary investments | \$ 8,948,853 | \$ 33,400,938 |
| Receivables (Net of Allowance for Uncollectable): | | |
| Taxes | - | 126,277 |
| Accounts | - | 19,041 |
| Special assessments | - | 1,388,916 |
| Due from other governments | 8,396,283 | 14,624,440 |
| Inventories | - | 428,909 |
| Prepaid expenditures | - | 165,410 |
| Due from component unit | - | 10,009,006 |
| | \$ 17,345,136 | \$ 60,162,937 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts and accrued liabilities payable | \$ 649,619 | \$ 3,133,145 |
| Due to others | - | 153,770 |
| Due to other funds | 7,746,664 | 11,299,562 |
| Unearned revenue | 62,500 | 3,482,940 |
| | 8,458,783 | 18,069,417 |
| Deferred Inflows of Resources: | | |
| Deferred inflows of resources | - | 1,496,204 |
| | - | 1,496,204 |
| Fund Balance: | | |
| Nonspendable | - | 594,319 |
| Restricted | 8,886,353 | 39,291,854 |
| Committed | - | 1,160,828 |
| Unassigned | - | (449,685) |
| | 8,886,353 | 40,597,316 |
| Total liabilities, deferred inflows of resources and fund balance | \$ 17,345,136 | \$ 60,162,937 |



BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | HHS Women, Infants & Children Programs Fund-30100 | HHS Cities Readiness Initiative Fund-30502 | Special HHS-RLSS Local Public Health Services Fund-30600 |
|--|---|--|---|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 1,284,633 | 68,443 | 37,922 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | 94,086 | 310 | - |
| Total revenues | <u>1,378,719</u> | <u>68,753</u> | <u>37,922</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | 1,289,766 | 71,426 | 37,922 |
| Culture and recreation | - | - | - |
| Conservation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | 92,713 | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | <u>1,382,479</u> | <u>71,426</u> | <u>37,922</u> |
| Excess (deficiency) of revenue over expenditures | <u>(3,760)</u> | <u>(2,673)</u> | <u>-</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | 3,760 | - | - |
| Transfers in | - | 2,673 | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>3,750</u> | <u>2,673</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balance - beginning (restated) | - | - | - |
| Fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | HHS-CPS Title IV-E Legal Services Fund-30850 | DHS Buffer Zone Protection Fund-31300 | Special DHS Homeland Security- UASI Funds 31500-31501 |
|--|--|---|--|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 207,610 | - | 208,716 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>207,610</u> | <u>-</u> | <u>208,716</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | 199,424 |
| Judicial and legal | 1,156,843 | - | - |
| Financial administration | - | - | 9,293 |
| 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>1,156,843</u> | <u>-</u> | <u>208,717</u> |
| Excess (deficiency) of revenue over expenditures | <u>(949,233)</u> | <u>-</u> | <u>(1)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | 949,233 | - | 1 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>949,233</u> | <u>-</u> | <u>1</u> |
| Net change in fund balance | - | - | - |
| Fund balance - beginning (restated) | <u>-</u> | <u>13,729</u> | <u>-</u> |
| Fund balance - ending | <u>\$ -</u> | <u>\$ 13,729</u> | <u>\$ -</u> |

| Revenue Funds | | | | | |
|---|--|---|--|--|-------------------------------------|
| DHS State Homeland Security Program - SHSP Fund-31600 | Section 8 Housing Choice Voucher Program Funds 32000-32151 | CDBG County (HUD) Funds 32213-32215 | HUD Texas CDBG Funds 32610-32620 | USDOJ- Crime Victim Assistance VOCA Fund-33200 | USDOJ- CSCD VSP Fund-33251 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 4,659,985 | 4,293,836 | 1,483,269 | 131,965 | 10,441 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 2,166 | - | - | - | - |
| - | 21,297 | - | - | - | 3,023 |
| - | 4,683,448 | 4,293,836 | 1,483,269 | 131,965 | 13,464 |
| - | - | - | - | - | - |
| - | - | - | - | 149,870 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 13,464 |
| - | - | - | 888 | - | - |
| - | 4,573,148 | 27,232 | - | - | - |
| - | - | - | - | - | - |
| - | - | 4,268,923 | 1,482,381 | - | - |
| - | 40,521 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 4,613,669 | 4,296,155 | 1,483,269 | 149,870 | 13,464 |
| - | 69,779 | (2,319) | - | (17,905) | - |
| - | - | - | - | - | - |
| - | - | 2,319 | - | 17,905 | - |
| - | - | - | - | - | - |
| - | - | 2,319 | - | 17,905 | - |
| - | 69,779 | - | - | - | - |
| 500 | 1,021,447 | - | - | - | - |
| \$ 500 | \$ 1,091,226 | \$ - | \$ - | \$ - | \$ - |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | Special | | |
|--|--|---------------------------------------|--|
| | Drug Court Program Fund-33300 | DWI Court Program Fund-33310 | Veterans Court Program Fund-33320 |
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 111,703 | 82,347 | 22,680 |
| Charges for services | 7,047 | 4,463 | 21 |
| Licenses and permits | - | - | - |
| Fines and forfeitures | 23,030 | 15,248 | 6,630 |
| Special assessments | - | - | - |
| Investment income | - | 7 | - |
| Miscellaneous | - | - | 1,717 |
| Total revenues | <u>141,780</u> | <u>102,065</u> | <u>31,048</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | 145,519 | 128,424 | 31,436 |
| 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>145,519</u> | <u>128,424</u> | <u>31,436</u> |
| Excess (deficiency) of revenue over expenditures | <u>(3,739)</u> | <u>(26,359)</u> | <u>(388)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | 388 |
| Transfers out | <u>(3,756)</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(3,756)</u> | <u>-</u> | <u>388</u> |
| Net change in fund balance | <u>(7,495)</u> | <u>(26,359)</u> | <u>-</u> |
| Fund balance - beginning (restated) | <u>7,495</u> | <u>26,359</u> | <u>-</u> |
| Fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Revenue Funds

| USDOJ Domestic Violence Court Fund-33330 | USDOJ CESF Grant Fund-33410 | USDOJ COVID-19 Mitigation Fund-33420 | USDOJ DEA Narcotics OT Expense Fund-33500 | USDOJ State Criminal Alien Assistance Fund-33900 | USDOJ Bulletproof Vests Fund-33901 |
|--|--------------------------------------|---|---|--|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 182,487 | 37,558 | 587,900 | 10,240 | 25,711 | 1,763 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 272 | - |
| 44,249 | - | 994 | - | - | - |
| <u>226,736</u> | <u>37,558</u> | <u>588,894</u> | <u>10,240</u> | <u>25,983</u> | <u>1,763</u> |
| - | - | - | - | - | - |
| 242,671 | - | 36,920 | - | - | - |
| - | - | 41,204 | - | - | - |
| - | - | - | - | - | - |
| - | - | 29,509 | - | - | - |
| - | 37,558 | 168,149 | 10,240 | - | 3,526 |
| - | - | 151,973 | - | 25,983 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 161,139 | - | - | - |
| - | - | - | - | - | - |
| <u>242,671</u> | <u>37,558</u> | <u>588,894</u> | <u>10,240</u> | <u>25,983</u> | <u>3,526</u> |
| (15,935) | - | - | - | - | (1,763) |
| - | - | - | - | - | - |
| 15,935 | - | - | - | - | 1,763 |
| <u>15,935</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,763</u> |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | TPW HRCP Bottomland Project Fund-34105 | TPW Resoft Trail Development Fund-34106 | TPW Follets Island Parking Lot Fund-34107 | Special |
|--|--|---|---|---------|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | - |
| Intergovernmental | 66,100 | 141,429 | 15,158 | - |
| Charges for services | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Special assessments | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>66,100</u> | <u>141,429</u> | <u>15,158</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 | 132,200 | 176,787 | 15,158 | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total expenditures | <u>132,200</u> | <u>176,787</u> | <u>15,158</u> | - |
| Excess (deficiency) of revenue over expenditures | <u>(66,100)</u> | <u>(35,358)</u> | <u>-</u> | - |
| Other Financing Sources (Uses): | | | | |
| Proceeds from sale of capital assets | - | - | - | - |
| Transfers in | 66,100 | 35,358 | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>66,100</u> | <u>35,358</u> | <u>-</u> | - |
| Net change in fund balance | - | - | - | - |
| Fund balance - beginning (restated) | - | - | - | - |
| Fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - |

Revenue Funds

| FEMA Flood Disaster 2016 Fund-34610 | FEMA Harvey 2017 Fund-34615 | FEMA Hazard Mitigation Grant Program Fund-34616 | CARES Coronavirus Relief Fund-34620 | FEMA Tropical Storm Laura Disaster 2020 Fund-34621 | FEMA Tropical Storm Beta Disaster 2020 Fund-34622 |
|--|-----------------------------------|---|--|--|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 3,306,575 | 2,123,017 | 24,320 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 47,788 | 219,000 | - | - | - |
| - | 47,788 | 3,525,575 | 2,123,017 | 24,320 | - |
| 726 | - | - | 28,063 | - | - |
| - | - | - | 111,177 | - | - |
| - | - | 4,425 | 1,042,468 | - | - |
| - | - | - | 864 | - | - |
| - | - | - | 173,208 | - | - |
| - | - | - | 88,203 | - | - |
| - | - | - | 447,695 | - | - |
| - | - | - | 6,712 | 278,481 | 2,082 |
| - | - | - | 176,452 | - | - |
| - | 110,311 | - | 47,315 | - | 8,018 |
| - | - | - | - | - | - |
| - | - | 3,591,882 | 6,363 | - | - |
| - | - | - | - | - | - |
| - | - | - | 302,499 | - | - |
| - | - | - | - | - | - |
| 726 | 110,311 | 3,596,307 | 2,431,019 | 278,481 | 10,100 |
| (726) | (62,523) | (70,732) | (308,002) | (254,161) | (10,100) |
| - | - | - | - | - | - |
| 726 | 181,719 | 220,782 | 308,002 | 254,161 | 79,026 |
| - | (33,342) | - | - | - | - |
| 726 | 148,377 | 220,782 | 308,002 | 254,161 | 79,026 |
| - | 85,854 | 150,050 | - | - | 68,926 |
| 33,978 | 822,238 | (150,050) | - | - | (68,926) |
| \$ 33,978 | \$ 908,092 | \$ - | \$ - | \$ - | \$ - |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | Special | | |
|--|--|---------------------------------------|---|
| | FEMA COVID-19 Pandemic Fund-34623 | FEMA Winter Storm Fund-34624 | FEMA Nicholas Disaster 2021 Fund-34625 |
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | 32,532 | 190,045 | 19,938 |
| Judicial and legal | 151,671 | 296 | - |
| Financial administration | 259,795 | 4,252 | 397 |
| Elections | - | - | - |
| Public facilities | 40,774 | 26,546 | 9,847 |
| Public safety | 52,556 | 164,951 | 86,111 |
| Corrections | 865,026 | 220,167 | 53,490 |
| Public transportation | 38,009 | 115,648 | 312,765 |
| Health and welfare | 805,223 | 1,646 | 656 |
| Culture and recreation | 48,314 | 37,269 | 54,531 |
| Conservation | 445 | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | <u>2,294,345</u> | <u>760,820</u> | <u>537,735</u> |
| Excess (deficiency) of revenue over expenditures | <u>(2,294,345)</u> | <u>(760,820)</u> | <u>(537,735)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | 2,294,345 | 760,820 | 537,735 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>2,294,345</u> | <u>760,820</u> | <u>537,735</u> |
| Net change in fund balance | - | - | - |
| Fund balance - beginning (restated) | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Revenue Funds

| FCC E-Rate Library Program Funds 34710-34715 | TJJJ Grant Funds 35000-35950 | H-GAC Tire Collection Grant Fund-36150 | Veterans Treatment Court Fund-36410 | HRCF- Columbia Bottomlands Educational Access Fund-36601 | GLO CERPA-SLP Fund-36602 |
|--|------------------------------------|--|--|--|--------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 197,551 | 1,620,718 | 30,625 | 145,312 | 6,617 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 15,037 |
| <u>197,551</u> | <u>1,620,718</u> | <u>30,625</u> | <u>145,312</u> | <u>6,617</u> | <u>15,037</u> |
| - | - | 31,164 | - | - | - |
| 244,539 | - | - | 145,718 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 2,438,458 | - | - | - | - |
| - | - | 11,705 | - | - | - |
| - | - | 447 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 6,830 | - |
| - | - | - | - | - | - |
| <u>244,539</u> | <u>2,438,458</u> | <u>43,316</u> | <u>145,718</u> | <u>6,830</u> | <u>-</u> |
| (46,988) | (817,740) | (12,691) | (406) | (213) | 15,037 |
| - | - | - | - | - | - |
| 46,988 | 817,740 | 12,691 | 406 | 213 | - |
| - | - | - | - | - | - |
| <u>46,988</u> | <u>817,740</u> | <u>12,691</u> | <u>406</u> | <u>213</u> | <u>-</u> |
| - | - | - | - | - | 15,037 |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 15,037</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | GLO Beach User Fees Fund-36605 | OAG Victim Assistance Grant Fund-37000 | Special OAG Texas VINE Contract Fund-37100 |
|--|---|--|---|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 40,849 | 42,006 | 30,123 |
| Charges for services | 11,186 | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>52,035</u> | <u>42,006</u> | <u>30,123</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | 68,063 | 30,123 |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | 37,719 | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | 413,611 | - | - |
| Conservation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | <u>451,330</u> | <u>68,063</u> | <u>30,123</u> |
| Excess (deficiency) of revenue over expenditures | <u>(399,295)</u> | <u>(26,057)</u> | <u>-</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | 755,162 | 26,057 | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>755,162</u> | <u>26,057</u> | <u>-</u> |
| Net change in fund balance | 355,867 | - | - |
| Fund balance - beginning (restated) | <u>(355,867)</u> | <u>-</u> | <u>-</u> |
| Fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Revenue Funds

| HHS Immunization Fund-37400 | OAG Regional Juvenile Mental Health Services Fund-37800 | Emergency Management Fire Code Fund-38000 | Economic Development Tax Abatement Fund-38010 | BC Industrial Development Corporation Fund-38020 | Vital Statistics Fee Fund-38100 |
|-----------------------------------|---|---|---|--|--|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 104,514 | 800 | - | - | - | - |
| - | - | - | 1,000 | - | 15,963 |
| - | - | 130,858 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 142 | - | 98 |
| - | - | - | 389,267 | - | - |
| <u>104,514</u> | <u>800</u> | <u>130,858</u> | <u>390,409</u> | <u>-</u> | <u>16,061</u> |
| - | - | - | 390,409 | - | 781 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 677,238 | - | - | - |
| - | 800 | - | - | - | - |
| 104,514 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 42,800 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>104,514</u> | <u>800</u> | <u>720,038</u> | <u>390,409</u> | <u>-</u> | <u>781</u> |
| - | - | (589,180) | - | - | 15,280 |
| - | - | - | - | - | - |
| - | - | 655,000 | - | - | - |
| - | - | - | - | - | - |
| - | - | 655,000 | - | - | - |
| - | - | 65,820 | - | - | 15,280 |
| - | - | (65,121) | 1,006 | 2,514 | 56,332 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 699</u> | <u>\$ 1,006</u> | <u>\$ 2,514</u> | <u>\$ 71,612</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | Records Management County Clerk Fund-38110 | Records Archive County Clerk Fund-38120 | Special Records Management County Clerk Criminal Fund-38130 |
|---|--|---|--|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Charges for services | 881,830 | 872,216 | 29,945 |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 2,986 | 2,154 | 3 |
| Miscellaneous | - | 20 | - |
| Total revenues | 884,816 | 874,390 | 29,948 |
| Expenditures: | | | |
| Current: | | | |
| General administration | 515,516 | 731,451 | 2,095 |
| 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 | 59,500 | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | 575,016 | 731,451 | 2,095 |
| Excess (deficiency) of revenue over expenditures | 309,800 | 142,939 | 27,853 |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | 309,800 | 142,939 | 27,853 |
| Fund balance - beginning (restated) | 2,497,314 | 1,231,140 | 21,246 |
| Fund balance - ending | <u>\$ 2,807,114</u> | <u>\$ 1,374,079</u> | <u>\$ 49,099</u> |

Revenue Funds

| Civil, Criminal & Probate Records Management Fund-38200 | County Graffiti Eradication Fund-38210 | County/ District Court Technology Fund-38220 | Records Preservation County Clerk Fund-38230 | County/ District Specialty Court Fund-38240 | Child Abuse Prevention Fund-38300 |
|---|---|--|--|---|--|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 7,022 | 1 | 8,488 | 28,786 | 37,911 | 1,679 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 580 | 5 | 177 | 156 | 3 | 34 |
| - | - | - | - | - | - |
| <u>7,602</u> | <u>6</u> | <u>8,665</u> | <u>28,942</u> | <u>37,914</u> | <u>1,713</u> |
| 15,222 | - | 357 | - | - | - |
| - | - | - | - | - | - |
| - | - | 651 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>15,222</u> | <u>-</u> | <u>1,008</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (7,620) | 6 | 7,657 | 28,942 | 37,914 | 1,713 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | (17,230) | - |
| - | - | - | - | (17,230) | - |
| (7,620) | 6 | 7,657 | 28,942 | 20,684 | 1,713 |
| <u>553,847</u> | <u>2,742</u> | <u>100,469</u> | <u>53,923</u> | <u>17,230</u> | <u>19,602</u> |
| <u>\$ 546,227</u> | <u>\$ 2,748</u> | <u>\$ 108,126</u> | <u>\$ 82,865</u> | <u>\$ 37,914</u> | <u>\$ 21,315</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | Family Protection Fund-38310 | Records Management District Clerk Fund-38320 | Special Records Archive District Clerk Fund-38330 |
|--|------------------------------------|--|--|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Charges for services | 21,467 | 40,384 | 44,608 |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | 72 | 30 | 106 |
| Miscellaneous | - | - | - |
| Total revenues | <u>21,539</u> | <u>40,414</u> | <u>44,714</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | 32,000 | 46,966 | 68,643 |
| 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>32,000</u> | <u>46,966</u> | <u>68,643</u> |
| Excess (deficiency) of revenue over expenditures | <u>(10,461)</u> | <u>(6,552)</u> | <u>(23,929)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>(10,461)</u> | <u>(6,552)</u> | <u>(23,929)</u> |
| Fund balance - beginning (restated) | <u>10,293</u> | <u>29,727</u> | <u>90,860</u> |
| Fund balance - ending | <u>\$ (168)</u> | <u>\$ 23,175</u> | <u>\$ 66,931</u> |

Revenue Funds

| Records Preservation District Clerk Fund-38340 | Records Technology District Clerk Fund-38350 | Justice Court Building Security Fund-38400 | Justice Court Technology Fund-38410 | Courthouse Security Fund-38500 | Law Enforcement Officers Standards & Education Fund-38600 |
|--|--|--|--|--------------------------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | 22,047 |
| 43,533 | 19,911 | 70,056 | 64,056 | 145,331 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 2 | - | 846 | 788 | 257 |
| - | - | - | - | 156 | - |
| <u>43,533</u> | <u>19,913</u> | <u>70,056</u> | <u>64,902</u> | <u>146,275</u> | <u>22,304</u> |
| - | - | - | - | 2,879 | - |
| 51,595 | 1,892 | 880 | 26,117 | - | 1,599 |
| - | 546 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 262,880 | - | - | 26,949 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>51,595</u> | <u>2,438</u> | <u>263,760</u> | <u>26,117</u> | <u>2,879</u> | <u>28,548</u> |
| (8,062) | 17,475 | (193,704) | 38,785 | 143,396 | (6,244) |
| - | - | - | - | - | - |
| - | - | 180,000 | - | - | - |
| - | - | - | - | - | - |
| - | - | 180,000 | - | - | - |
| (8,062) | 17,475 | (13,704) | 38,785 | 143,396 | (6,244) |
| <u>13,168</u> | <u>15,103</u> | <u>14,579</u> | <u>481,310</u> | <u>405,314</u> | <u>148,887</u> |
| <u>\$ 5,106</u> | <u>\$ 32,578</u> | <u>\$ 875</u> | <u>\$ 520,095</u> | <u>\$ 548,710</u> | <u>\$ 142,643</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | District Attorney Hot Check Collection Fund-38710 | District Attorney Supplemental Fund-38720 | Special District Attorney Forfeiture CCP Chapter 59 Fund-38730 |
|--|---|--|---|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | 24,215 | - |
| Charges for services | 3,672 | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | 70,216 |
| Special assessments | - | - | - |
| Investment income | - | 7 | 151 |
| Miscellaneous | - | - | 89,083 |
| Total revenues | <u>3,672</u> | <u>24,222</u> | <u>159,450</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | 3,492 | 29,607 | 71,012 |
| 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>3,492</u> | <u>29,607</u> | <u>71,012</u> |
| Excess (deficiency) of revenue over expenditures | <u>180</u> | <u>(5,385)</u> | <u>88,438</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | 5,385 | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>5,385</u> | <u>-</u> |
| Net change in fund balance | 180 | - | 88,438 |
| Fund balance - beginning (restated) | <u>9,375</u> | <u>-</u> | <u>55,918</u> |
| Fund balance - ending | <u>\$ 9,555</u> | <u>\$ -</u> | <u>\$ 144,356</u> |

Revenue Funds

| Voter Registration Fund-38810 | Special Inventory Dealer Escrow-Tax Fund-38820 | Scofflaw Fees TTC Section 502.01 Fund-38830 | Elections Services Contract Fund-38910 | Elections Equipment Rental Fund-38920 | Elections CARES Fund-38930 |
|-------------------------------------|--|--|---|--|----------------------------------|
| \$ - | \$ 18,677 | \$ - | \$ - | \$ - | \$ - |
| 31,778 | - | - | 16,950 | - | 157,245 |
| - | - | - | 270,675 | 239,718 | - |
| - | - | 220 | - | - | - |
| - | 6,319 | 3 | 259 | 704 | - |
| - | - | - | - | - | - |
| <u>31,778</u> | <u>24,996</u> | <u>223</u> | <u>287,884</u> | <u>240,422</u> | <u>157,245</u> |
| - | - | - | - | - | - |
| - | 8,186 | - | - | - | - |
| 18,587 | - | - | 261,296 | - | 175,685 |
| - | - | - | - | - | 2,915 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 10,025 |
| - | - | - | - | - | - |
| <u>18,587</u> | <u>8,186</u> | <u>-</u> | <u>261,296</u> | <u>-</u> | <u>188,625</u> |
| <u>13,191</u> | <u>16,810</u> | <u>223</u> | <u>26,588</u> | <u>240,422</u> | <u>(31,380)</u> |
| - | - | - | - | - | - |
| 9 | - | - | - | - | 31,380 |
| - | - | - | - | - | - |
| <u>9</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>31,380</u> |
| 13,200 | 16,810 | 223 | 26,588 | 240,422 | - |
| - | 90,752 | 1,623 | 121,833 | 353,576 | - |
| <u>\$ 13,200</u> | <u>\$ 107,562</u> | <u>\$ 1,846</u> | <u>\$ 148,421</u> | <u>\$ 593,998</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | Special | | |
|--|---|------------------------------|---|
| | Constable Precinct 4 Forfeiture Fund-39040 | AKC Reunite Fund-39051 | Sheriff Contraband Forfeiture Fund-39100 |
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | 650 |
| Miscellaneous | - | 20,000 | 1,101 |
| Total revenues | <u>-</u> | <u>20,000</u> | <u>1,751</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | 12,000 | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | 79,691 |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Conservation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | 8,000 | 17,000 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | <u>-</u> | <u>20,000</u> | <u>96,691</u> |
| Excess (deficiency) of revenue over expenditures | <u>-</u> | <u>-</u> | <u>(94,940)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>(94,940)</u> |
| Fund balance - beginning (restated) | <u>2,036</u> | <u>-</u> | <u>414,533</u> |
| Fund balance - ending | <u>\$ 2,036</u> | <u>\$ -</u> | <u>\$ 319,593</u> |

Revenue Funds

| Brazoria County Narcotics Task Force Fund-39110 | Sheriff Commissary Fund-39120 | Sheriff Federal Forfeiture Fund-39130 | Juvenile Case Manager Fund-39200 | Bond & Occupational License Supervision Fund-39210 | Reliant Energy CARE/RELIEF Program Fund-39300 |
|---|-------------------------------------|--|---|--|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 35,523 | - | - | 5,000 |
| - | 1,338,604 | - | 528 | 22,645 | - |
| - | - | - | - | - | - |
| 174,929 | - | - | - | - | - |
| - | - | - | - | - | - |
| 795 | 781 | 302 | - | - | - |
| 212,970 | 144 | - | - | - | - |
| <u>388,694</u> | <u>1,339,529</u> | <u>35,825</u> | <u>528</u> | <u>22,645</u> | <u>5,000</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 151,303 | - | 20,460 | - | - | - |
| - | 1,139,368 | - | - | 81,031 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 9,564 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 38,287 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>151,303</u> | <u>1,177,655</u> | <u>20,460</u> | <u>-</u> | <u>81,031</u> | <u>9,564</u> |
| <u>237,391</u> | <u>161,874</u> | <u>15,365</u> | <u>528</u> | <u>(58,386)</u> | <u>(4,564)</u> |
| - | - | 500 | - | - | - |
| - | - | - | - | 48,000 | - |
| - | - | - | - | - | - |
| - | - | 500 | - | 48,000 | - |
| 237,391 | 161,874 | 15,865 | 528 | (10,386) | (4,564) |
| <u>143,932</u> | <u>440,696</u> | <u>182,574</u> | <u>9,542</u> | <u>11,371</u> | <u>12,790</u> |
| <u>\$ 381,323</u> | <u>\$ 602,570</u> | <u>\$ 198,439</u> | <u>\$ 10,070</u> | <u>\$ 985</u> | <u>\$ 8,226</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | United Way Emergency Assistance Fund-39310 | Library Special Projects Fund-39410 | Special SEP Wastewater Environmental Health - TCEQ Fund-39500 |
|--|--|--|--|
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | 435 | - |
| Miscellaneous | - | 173,351 | 6,641 |
| Total revenues | <u>-</u> | <u>173,786</u> | <u>6,641</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | - | - | - |
| Judicial and legal | - | - | - |
| Financial administration | - | - | - |
| Elections | - | - | - |
| Public facilities | - | - | - |
| Public safety | - | - | - |
| Corrections | - | - | - |
| Public transportation | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | 141,832 | - |
| Conservation | - | - | - |
| Environmental protection | - | - | - |
| Community development | - | - | - |
| Capital outlay | - | 10,360 | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | <u>-</u> | <u>152,192</u> | <u>-</u> |
| Excess (deficiency) of revenue over expenditures | <u>-</u> | <u>21,594</u> | <u>6,641</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | 21,594 | 6,641 |
| Fund balance - beginning (restated) | <u>6</u> | <u>286,278</u> | <u>(15,927)</u> |
| Fund balance - ending | <u>\$ 6</u> | <u>\$ 307,872</u> | <u>\$(9,286)</u> |

Revenue Funds

| TPW Foundation Birding Fund-39615 | Shoreline Restoration Task Force Fund-39620 | 2006 GoM Energy Security Fund-39630 | Special Assessment Funds 39764-39777 | Law Library Fund-39800 | Mosquito Control District Fund-39900 |
|--|---|---|---|------------------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,060,865 |
| - | - | 697,098 | - | - | - |
| - | - | - | - | 198,317 | 2 |
| - | - | - | - | - | - |
| - | - | - | 64,230 | - | - |
| - | 68 | 4,686 | - | 565 | 2,017 |
| - | - | - | - | 7,265 | 532 |
| - | 68 | 701,784 | 64,230 | 206,147 | 2,063,416 |
| - | - | - | - | - | - |
| - | - | - | - | 334,856 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 13,672 | - | - |
| - | 2,430 | 223,649 | - | - | 2,114,926 |
| - | - | - | - | - | - |
| - | - | 478,135 | 124,353 | - | - |
| - | - | - | - | - | - |
| - | 2,430 | 701,784 | 138,025 | 334,856 | 2,114,926 |
| - | (2,362) | - | (73,795) | (128,709) | (51,510) |
| - | - | - | - | - | - |
| - | - | - | 184,698 | 65,464 | - |
| - | - | - | - | - | - |
| - | - | - | 184,698 | 65,464 | - |
| - | (2,362) | - | 110,903 | (63,245) | (51,510) |
| 1,166 | 40,441 | 1,405,167 | (538,800) | 286,859 | 1,360,569 |
| \$ 1,166 | \$ 38,079 | \$ 1,405,167 | \$ (427,897) | \$ 223,614 | \$ 1,309,059 |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | | Debt | |
|--|--------------------------------------|---|---|
| | Total Special Revenue Funds | 2016 Limited Tax Refunding I & S Fund-41000 | 2012 Certificate of Obligation I & S Fund-42000 |
| Revenues: | | | |
| Property taxes | \$ 2,079,542 | \$ 861,559 | \$ 2,442,531 |
| Intergovernmental | 23,068,369 | - | - |
| Charges for services | 4,431,065 | - | - |
| Licenses and permits | 130,858 | - | - |
| Fines and forfeitures | 290,273 | - | - |
| Special assessments | 64,230 | - | - |
| Investment income | 28,626 | 1,448 | 1,021 |
| Miscellaneous | 1,348,031 | - | - |
| Total revenues | <u>31,440,994</u> | <u>863,007</u> | <u>2,443,552</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | 2,172,602 | - | - |
| Judicial and legal | 3,067,390 | - | - |
| Financial administration | 1,615,756 | - | - |
| Elections | 456,432 | - | - |
| Public facilities | 279,884 | - | - |
| Public safety | 1,870,449 | - | - |
| Corrections | 5,437,455 | - | - |
| Public transportation | 779,962 | - | - |
| Health and welfare | 10,046,589 | - | - |
| Culture and recreation | 1,087,727 | - | - |
| Conservation | 445 | - | - |
| Environmental protection | 3,598,245 | - | - |
| Community development | 5,751,304 | - | - |
| Capital outlay | 1,716,307 | - | - |
| Debt service: | | | |
| Principal | - | 625,000 | 1,350,000 |
| Interest and fiscal charges | - | 217,525 | 921,900 |
| Total expenditures | <u>37,880,547</u> | <u>842,525</u> | <u>2,271,900</u> |
| Excess (deficiency) of revenue over expenditures | <u>(6,439,553)</u> | <u>20,482</u> | <u>171,652</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | 4,260 | - | - |
| Transfers in | 8,658,629 | - | - |
| Transfers out | <u>(54,328)</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>8,608,561</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | 2,169,008 | 20,482 | 171,652 |
| Fund balance - beginning (restated) | <u>11,728,777</u> | <u>1,078,959</u> | <u>183,294</u> |
| Fund balance - ending | <u>\$ 13,897,785</u> | <u>\$ 1,099,441</u> | <u>\$ 354,946</u> |

| Service Funds | | | | | Capital Projects Funds |
|---|---|-------------------------------------|--|-----------------------------------|--|
| 2018 Certificate Of Obligation I & S Fund-42100 | 2021 Certificate of Obligation I & S Fund-42200 | Toll Road I & S Fund-44000 | Road Bonds Mobility I & S Fund-45000 | Total Debt Service Funds | US TREAS Restore Act Projects Fund-34850 |
| \$ 854,768 | \$ 3,068,174 | \$ 13,636 | \$ 3,231,569 | \$ 10,472,237 | \$ - |
| - | - | - | - | - | 1,816,172 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 660 | 2,849 | 1 | 4,675 | 10,654 | - |
| - | - | - | - | - | - |
| <u>855,428</u> | <u>3,071,023</u> | <u>13,637</u> | <u>3,236,244</u> | <u>10,482,891</u> | <u>1,816,172</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 389,823 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,471,663 |
| 290,000 | - | - | 2,100,000 | 4,365,000 | - |
| <u>364,350</u> | - | - | <u>1,093,550</u> | <u>2,597,325</u> | - |
| <u>654,350</u> | - | - | <u>3,193,550</u> | <u>6,962,325</u> | <u>1,861,486</u> |
| <u>201,078</u> | <u>3,071,023</u> | <u>13,637</u> | <u>42,694</u> | <u>3,520,566</u> | <u>(45,314)</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 401,606 |
| - | - | - | - | - | - |
| - | - | - | - | - | 401,606 |
| 201,078 | 3,071,023 | 13,637 | 42,694 | 3,520,566 | 356,292 |
| <u>161,155</u> | - | <u>9,994,347</u> | <u>2,874,857</u> | <u>14,292,612</u> | <u>(356,292)</u> |
| <u>\$ 362,233</u> | <u>\$ 3,071,023</u> | <u>\$ 10,007,984</u> | <u>\$ 2,917,551</u> | <u>\$ 17,813,178</u> | <u>\$ -</u> |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | Capital | | |
|--|---|---|---|
| | DOI Parks CIAP Grant Fund-34860 | TXDOT CR-58 CSJ 304 Fund-34881 | TXDOT CR-59 CSJ 305 Fund-34882 |
| Revenues: | | | |
| Property taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 23,125 | 836,550 | 1,129,691 |
| Charges for services | - | - | - |
| Licenses and permits | - | - | - |
| Fines and forfeitures | - | - | - |
| Special assessments | - | - | - |
| Investment income | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>23,125</u> | <u>836,500</u> | <u>1,129,691</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 | 23,125 | 1,326,228 | 1,798,031 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and fiscal charges | - | - | - |
| Total expenditures | <u>23,125</u> | <u>1,326,228</u> | <u>1,798,031</u> |
| Excess (deficiency) of revenue over expenditures | <u>-</u> | <u>(489,678)</u> | <u>(668,340)</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from sale of capital assets | - | - | - |
| Transfers in | - | 489,678 | 668,340 |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>489,678</u> | <u>668,340</u> |
| Net change in fund balance | - | - | - |
| Fund balance - beginning (restated) | - | - | - |
| Fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Projects Funds

| TXDOT CR-101 CSJ 303 Fund-34883 | TXDOT CTIF Fund-36802 | 2018 Certificate of Obligation C & M Fund-52100 | 2022 EOC State Allocation Fund-52201 | Mobility Plan C & M Fund-55000 | Ring of Honor C & M Fund-57200 |
|--|-----------------------------|---|--|---|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 995,875 | 100,908 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 2,182 | - | 1,065 | 94 |
| - | - | - | 5,000,000 | - | 970 |
| <u>995,875</u> | <u>100,908</u> | <u>2,182</u> | <u>5,000,000</u> | <u>1,065</u> | <u>1,064</u> |
| - | - | 56,178 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,804,504 | 126,135 | 78,282 | - | 1,222,626 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>1,804,504</u> | <u>126,135</u> | <u>134,460</u> | <u>-</u> | <u>1,222,626</u> | <u>-</u> |
| (808,629) | (25,227) | (132,278) | 5,000,000 | (1,221,561) | 1,064 |
| - | - | - | - | - | - |
| 808,629 | 25,227 | - | - | - | - |
| - | - | - | - | - | - |
| <u>808,629</u> | <u>25,227</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | (132,278) | 5,000,000 | (1,221,561) | 1,064 |
| - | - | 3,963,506 | - | 1,221,561 | 54,061 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,831,228</u> | <u>\$ 5,000,000</u> | <u>\$ -</u> | <u>\$ 55,125</u> |

BRAZORIA COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**
September 30, 2021

| | Total Capital Projects Funds | Total Non-Major Governmental Funds |
|--|---------------------------------------|---|
| Revenues: | | |
| Property taxes | \$ - | \$ 12,551,779 |
| Intergovernmental | 4,902,321 | 27,970,690 |
| Charges for services | - | 4,431,065 |
| Licenses and permits | - | 130,858 |
| Fines and forfeitures | - | 290,273 |
| Special assessments | - | 64,230 |
| Investment income | 3,341 | 42,621 |
| Miscellaneous | 5,000,970 | 6,349,001 |
| Total revenues | 9,906,632 | 51,830,517 |
| Expenditures: | | |
| Current: | | |
| General administration | 56,178 | 2,228,780 |
| Judicial and legal | - | 3,067,390 |
| Financial administration | - | 1,615,756 |
| Elections | - | 456,432 |
| Public facilities | - | 279,884 |
| Public safety | - | 1,870,449 |
| Corrections | - | 5,437,455 |
| Public transportation | 389,823 | 1,169,785 |
| Health and welfare | - | 10,046,589 |
| Culture and recreation | - | 1,087,727 |
| Conservation | - | 445 |
| Environmental protection | - | 3,598,245 |
| Community development | - | 5,751,304 |
| Capital outlay | 7,850,594 | 9,566,901 |
| Debt service: | | |
| Principal | - | 4,365,000 |
| Interest and fiscal charges | - | 2,597,325 |
| Total expenditures | 8,296,595 | 53,139,467 |
| Excess (deficiency) of revenue over expenditures | 1,610,037 | (1,308,950) |
| Other Financing Sources (Uses): | | |
| Proceeds from sale of capital assets | - | 4,260 |
| Transfers in | 2,393,480 | 11,052,109 |
| Transfers out | - | (54,328) |
| Total other financing sources (uses) | 2,393,480 | 11,002,041 |
| Net change in fund balance | 4,003,517 | 9,693,091 |
| Fund balance - beginning (restated) | 4,882,836 | 30,904,225 |
| Fund balance - ending | \$ 8,886,353 | \$ 40,597,316 |

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, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|------------------|------------|-------------------|---|
| | Original | Final | | |
| General Administration: | | | | |
| County Judge: | | | | |
| Salaries and wages, and employee benefits | \$ 832,044 | \$ 832,044 | \$ 753,368 | \$ 78,676 |
| Operating expenditures | 58,450 | 58,450 | 13,439 | 45,011 |
| Total County Judge | 890,494 | 890,494 | 766,807 | 123,687 |
| South Service Center: | | | | |
| Salaries and wages, and employee benefits | 415,762 | 418,562 | 415,226 | 3,336 |
| Operating expenditures | 16,375 | 16,375 | 5,611 | 10,764 |
| Total South Service Center | 432,137 | 434,937 | 420,837 | 14,100 |
| Central Service Center: | | | | |
| Salaries and wages, and employee benefits | 444,151 | 444,151 | 425,438 | 18,713 |
| Operating expenditures | 11,800 | 11,800 | 3,994 | 7,806 |
| Total Central Service Center | 455,951 | 455,951 | 429,432 | 26,519 |
| North Service Center: | | | | |
| Salaries and wages, and employee benefits | 454,546 | 454,546 | 438,066 | 16,480 |
| Operating expenditures | 17,835 | 17,835 | 7,347 | 10,488 |
| Total North Service Center | 472,381 | 472,381 | 445,413 | 26,968 |
| West Service Center: | | | | |
| Salaries and wages, and employee benefits | 456,683 | 460,183 | 453,269 | 6,914 |
| Operating expenditures | 22,650 | 22,650 | 14,513 | 8,137 |
| Total West Service Center | 479,333 | 482,833 | 467,782 | 15,051 |
| County Clerk: | | | | |
| Salaries and wages, and employee benefits | 2,896,536 | 2,896,536 | 2,822,681 | 73,855 |
| Operating expenditures | 62,200 | 64,310 | 40,340 | 23,970 |
| Total County Clerk | 2,958,736 | 2,960,846 | 2,863,021 | 97,825 |
| Veteran's Service: | | | | |
| Salaries and wages, and employee benefits | 225,133 | 227,533 | 224,736 | 2,797 |
| Operating expenditures | 8,851 | 8,851 | 2,913 | 5,938 |
| Total Veteran's Service | 233,984 | 236,384 | 227,649 | 8,735 |

(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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|------------------|------------|-------------------|---|
| | Original | Final | | |
| General Administration - Continued: | | | | |
| Emergency Management: | | | | |
| Salaries and wages, and employee benefits | \$ 386,669 | \$ 408,669 | \$ 398,153 | \$ 10,516 |
| Operating expenditures | 80,104 | 88,761 | 46,010 | 42,751 |
| Total Emergency Management | 466,773 | 497,430 | 444,163 | 53,267 |
| Non-departmental: | | | | |
| Operating expenditures | 6,025,608 | 5,922,305 | 5,520,716 | 397,182 |
| Capital outlay | 300,000 | 15,128,642 | 10,915,016 | 4,213,626 |
| Total Non-departmental | 6,325,608 | 21,050,947 | 16,435,732 | 4,615,215 |
| Total General Administration | 12,715,397 | 27,482,203 | 22,500,836 | 4,981,367 |
| Judicial and Legal: | | | | |
| County Court at Law 1: | | | | |
| Salaries and wages, and employee benefits | 495,769 | 495,769 | 433,759 | 62,010 |
| Operating expenditures | 219,200 | 219,200 | 178,253 | 40,947 |
| Total County Court at Law 1 | 714,969 | 714,969 | 612,012 | 102,957 |
| County Court at Law 2: | | | | |
| Salaries and wages, and employee benefits | 496,648 | 497,148 | 492,745 | 4,403 |
| Operating expenditures | 206,000 | 206,000 | 196,486 | 9,514 |
| Total County Court at Law 2 | 702,648 | 703,148 | 689,231 | 13,917 |
| County Court at Law 3: | | | | |
| Salaries and wages, and employee benefits | 481,966 | 485,266 | 481,551 | 3,715 |
| Operating expenditures | 220,059 | 220,059 | 193,421 | 26,638 |
| Total County Court at Law 3 | 702,025 | 705,325 | 674,972 | 30,353 |
| County Court at Law 4: | | | | |
| Salaries and wages, and employee benefits | 497,894 | 502,094 | 497,448 | 4,646 |
| Operating expenditures | 219,700 | 219,882 | 158,043 | 61,839 |
| Total County Court at Law 4 | 717,594 | 721,976 | 655,491 | 66,485 |
| Probate Court Investigations: | | | | |
| Salaries and wages, and employee benefits | 171,028 | 171,278 | 168,541 | 2,737 |
| Operating expenditures | 6,727 | 6,727 | 1,535 | 5,192 |
| Total Probate Court Investigations | 177,755 | 178,005 | 170,076 | 7,929 |
| District Courts: | | | | |
| Salaries and wages, and employee benefits | 1,915,756 | 1,943,756 | 1,922,487 | 21,269 |
| Operating expenditures | 1,969,105 | 1,969,105 | 1,749,036 | 220,069 |
| Total District Courts | 3,884,861 | 3,912,861 | 3,671,523 | 241,338 |

(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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|------------------|--------------|-------------------|---|
| | Original | Final | | |
| Judicial and Legal - Continued: | | | | |
| District Clerk: | | | | |
| Salaries and wages, and employee benefits | \$ 2,906,428 | \$ 2,928,428 | \$ 2,879,457 | \$ 48,971 |
| Operating expenditures | 80,347 | 80,362 | 42,745 | 37,617 |
| Total District Clerk | 2,986,775 | 3,008,790 | 2,922,202 | 86,588 |
| Justice of the Peace Pct. 1, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 567,750 | 567,750 | 535,541 | 32,209 |
| Operating expenditures | 11,933 | 11,933 | 5,487 | 6,446 |
| Total Justice of the Peace Pct. 1, Pl. 1 | 579,683 | 579,683 | 541,028 | 38,655 |
| Justice of the Peace Pct. 1, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 494,713 | 494,713 | 489,428 | 5,285 |
| Operating expenditures | 17,250 | 17,250 | 3,421 | 13,829 |
| Total Justice of the Peace Pct. 1, Pl. 2 | 511,963 | 511,963 | 492,849 | 19,114 |
| Justice of the Peace Pct. 2, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 525,204 | 525,204 | 507,173 | 18,031 |
| Operating expenditures | 13,200 | 16,215 | 11,983 | 4,232 |
| Total Justice of the Peace Pct. 2, Pl. 1 | 538,404 | 541,419 | 519,156 | 22,263 |
| Justice of the Peace Pct. 2, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 547,831 | 547,831 | 524,914 | 22,917 |
| Operating expenditures | 22,850 | 22,850 | 5,167 | 17,683 |
| Total Justice of the Peace Pct. 2, Pl. 2 | 570,681 | 570,681 | 530,081 | 40,600 |
| Justice of the Peace Pct. 3, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 484,168 | 488,268 | 482,198 | 6,070 |
| Operating expenditures | 54,830 | 54,830 | 29,816 | 25,014 |
| Total Justice of the Peace Pct. 3, Pl. 1 | 538,998 | 543,098 | 512,014 | 31,084 |
| Justice of the Peace Pct. 3, Pl. 2: | | | | |
| Salaries and wages, and employee benefits | 400,795 | 402,295 | 396,790 | 5,505 |
| Operating expenditures | 11,900 | 11,900 | 9,873 | 2,027 |
| Total Justice of the Peace Pct. 3, Pl. 2 | 412,695 | 414,195 | 406,663 | 7,532 |
| Justice of the Peace Pct. 4, Pl. 1: | | | | |
| Salaries and wages, and employee benefits | 475,687 | 475,687 | 460,707 | 14,980 |
| Operating expenditures | 18,300 | 18,300 | 5,279 | 13,021 |
| Total Justice of the Peace Pct. 4, Pl. 1 | 493,987 | 493,987 | 465,986 | 28,001 |

(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, 2021

| | 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 | \$ 666,898 | \$ 666,898 | \$ 659,885 | \$ 7,013 |
| Operating expenditures | 22,350 | 22,421 | 7,446 | 14,975 |
| Total Justice of the Peace Pct. 4, Pl. 2 | 689,248 | 689,319 | 667,331 | 21,988 |
| District Attorney: | | | | |
| Salaries and wages, and employee benefits | 8,033,285 | 8,233,285 | 8,100,743 | 132,542 |
| Operating expenses | 125,000 | 146,752 | 132,377 | 14,375 |
| Capital outlay | - | 72,000 | 37,340 | 34,660 |
| Total District Attorney | 8,158,285 | 8,452,037 | 8,270,460 | 181,577 |
| Judicial Miscellaneous: | | | | |
| Salaries and wages, and employee benefits | 324,553 | 324,553 | 271,396 | 53,157 |
| Operating expenditures | 2,210,000 | 2,084,284 | 1,620,547 | 463,737 |
| Total Judicial Miscellaneous | 2,534,553 | 2,408,837 | 1,891,943 | 516,894 |
| Indigent Defense: | | | | |
| Salaries and wages, and employee benefits | 218,074 | 222,374 | 218,667 | 3,707 |
| Operating expenditures | 7,171 | 7,171 | 3,534 | 3,637 |
| Total Indigent Defense | 225,245 | 229,545 | 222,201 | 7,344 |
| Bail Bond Board: | | | | |
| Salaries and wages, and employee benefits | 132,834 | 134,834 | 132,113 | 2,721 |
| Operating expenditures | 5,500 | 5,500 | 2,050 | 3,450 |
| Total Bail Bond Board | 138,334 | 140,334 | 134,163 | 6,171 |
| Total Judicial and Legal | 25,278,703 | 25,520,172 | 24,049,382 | 1,470,790 |
| Financial Administration: | | | | |
| County Auditor: | | | | |
| Salaries and wages, and employee benefits | 2,020,677 | 2,020,677 | 1,915,238 | 105,439 |
| Operating expenditures | 20,415 | 20,746 | 10,665 | 10,081 |
| Total County Auditor | 2,041,092 | 2,041,423 | 1,925,903 | 115,520 |
| Purchasing: | | | | |
| Salaries and wages, and employee benefits | 804,894 | 804,894 | 776,845 | 28,049 |
| Operating expenditures | 41,410 | 41,410 | 25,536 | 15,874 |
| Capital outlay | 28,215 | 28,215 | 27,967 | 248 |
| Total Purchasing | 874,519 | 874,519 | 830,348 | 44,171 |
| County Treasurer: | | | | |
| Salaries and wages, and employee benefits | 378,451 | 379,451 | 373,716 | 5,735 |
| Operating expenditures | 165,735 | 166,185 | 143,625 | 22,560 |
| Total County Treasurer | 544,186 | 545,636 | 517,341 | 28,295 |

(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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|--|------------------|------------|-------------------|---|
| | Original | Final | | |
| Financial Administration - Continued: | | | | |
| Human Resources: | | | | |
| Salaries and wages, and employee benefits | \$ 932,386 | \$ 932,386 | \$ 709,243 | \$ 223,143 |
| Operating expenditures | 68,000 | 91,000 | 53,874 | 37,126 |
| Total Human Resources | 1,000,386 | 1,023,386 | 763,117 | 260,269 |
| Tax Assessor-Collector: | | | | |
| Salaries and wages, and employee benefits | 3,695,615 | 3,695,615 | 3,439,290 | 256,325 |
| Operating expenditures | 488,187 | 488,415 | 434,562 | 53,853 |
| Total Tax Assessor-Collector | 4,183,802 | 4,184,030 | 3,873,852 | 310,178 |
| Information Systems: | | | | |
| Salaries and wages, and employee benefits | 3,252,441 | 3,252,441 | 3,184,822 | 67,619 |
| Operating expenditures | 6,077,432 | 6,080,786 | 5,138,542 | 942,244 |
| Capital outlay | 659,000 | 1,342,991 | 461,881 | 881,110 |
| Total Information Systems | 9,988,873 | 10,676,218 | 8,785,245 | 1,890,973 |
| Appraisal District Assessment: | | | | |
| Operating expenditures | 825,000 | 825,000 | 802,578 | 22,422 |
| Total Appraisal District Assessment | 825,000 | 825,000 | 802,578 | 22,422 |
| Total Financial Administration | 19,457,858 | 20,170,212 | 17,498,384 | 2,671,828 |
| Elections: | | | | |
| Salaries and wages, and employee benefits | 785,148 | 785,148 | 573,280 | 211,868 |
| Operating expenditures | 352,350 | 354,831 | 240,473 | 114,358 |
| Total Elections | 1,137,498 | 1,139,979 | 813,753 | 326,226 |
| Public Facilities: | | | | |
| Courthouses and Associated Buildings: | | | | |
| Salaries and wages, and employee benefits | 2,295,058 | 2,295,058 | 2,133,806 | 161,252 |
| Operating expenditures | 1,970,700 | 1,724,141 | 1,533,385 | 190,756 |
| Capital outlay | 120,000 | 1,162,273 | 464,610 | 697,663 |
| Total Courthouses and Associated Buildings | 4,385,758 | 5,181,472 | 4,131,801 | 1,049,671 |
| Property Insurance: | | | | |
| Operating expenditures | 1,000,000 | 1,332,000 | 1,335,300 | (3,300) |
| Total Property Insurance | 1,000,000 | 1,332,000 | 1,335,300 | (3,300) |
| Total Public Facilities | 5,385,758 | 6,513,472 | 5,467,101 | 1,046,371 |

(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, 2021

Exhibit 17

Page 6 of 9

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|--|
| | Original | Final | | |
| Public Safety: | | | | |
| County Sheriff: | | | | |
| Salaries and wages, and employee benefits | \$ 20,179,465 | \$ 20,179,465 | \$ 19,600,473 | \$ 578,992 |
| Operating expenditures | 2,304,413 | 2,508,160 | 1,894,310 | 613,850 |
| Capital outlay | 768,104 | 963,182 | 950,128 | 13,054 |
| Total County Sheriff | <u>23,251,982</u> | <u>23,650,807</u> | <u>22,444,911</u> | <u>1,205,896</u> |
| Texas Department of Public Safety: | | | | |
| Salaries and wages, and employee benefits | 249,053 | 249,053 | 244,250 | 4,803 |
| Operating expenses | 71 | 5,142 | 4,980 | 162 |
| Total Texas Department of Public Safety: | <u>249,124</u> | <u>254,195</u> | <u>249,230</u> | <u>4,965</u> |
| Constable - Precinct 1: | | | | |
| Salaries and wages, and employee benefits | 1,002,848 | 1,002,848 | 950,785 | 52,063 |
| Operating expenditures | 139,300 | 162,495 | 149,758 | 12,737 |
| Capital outlay | 96,900 | 84,940 | 84,940 | - |
| Total Constable - Precinct 1 | <u>1,239,048</u> | <u>1,250,283</u> | <u>1,185,483</u> | <u>64,800</u> |
| Constable - Precinct 2: | | | | |
| Salaries and wages, and employee benefits | 826,357 | 850,357 | 836,410 | 13,947 |
| Operating expenditures | 139,830 | 153,853 | 111,256 | 42,597 |
| Capital outlay | 38,500 | 29,805 | 29,805 | - |
| Total Constable - Precinct 2 | <u>1,004,687</u> | <u>1,034,015</u> | <u>977,471</u> | <u>56,544</u> |
| Constable - Precinct 3: | | | | |
| Salaries and wages, and employee benefits | 875,410 | 875,410 | 850,176 | 25,234 |
| Operating expenditures | 123,576 | 158,507 | 116,574 | 41,933 |
| Capital outlay | 55,000 | 93,388 | 38,388 | 55,000 |
| Total Constable - Precinct 3 | <u>1,053,986</u> | <u>1,127,305</u> | <u>1,005,138</u> | <u>122,167</u> |
| Constable - Precinct 4: | | | | |
| Salaries and wages, and employee benefits | 1,114,045 | 1,199,704 | 1,188,054 | 11,650 |
| Operating expenditures | 152,660 | 159,474 | 101,000 | 58,474 |
| Capital outlay | 73,332 | 135,113 | 98,113 | 37,000 |
| Total Constable - Precinct 4 | <u>1,340,037</u> | <u>1,494,291</u> | <u>1,387,167</u> | <u>107,124</u> |
| Intensive Community Service Program: | | | | |
| Salaries and wages, and employee benefits | 146,982 | 146,982 | 130,883 | 16,099 |
| Operating expenditures | 56,260 | 56,260 | 41,121 | 15,139 |
| Total Intensive Community Service Program | <u>203,242</u> | <u>203,242</u> | <u>172,004</u> | <u>31,238</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, 2021

| | 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 | \$ - |
| Total Ambulance EMS | 96,000 | 96,000 | 96,000 | - |
| Fire Protection: | | | | |
| Salaries and wages, and employee benefits | 78,058 | 78,058 | 4,962 | 73,096 |
| Operating expenditures | 566,000 | 566,000 | 565,561 | 439 |
| Total Fire Protection | 644,058 | 644,058 | 570,523 | 73,535 |
| Total Public Safety | 29,082,164 | 29,754,196 | 28,087,927 | 1,666,269 |
| Corrections: | | | | |
| Detention Center: | | | | |
| Salaries and wages, and employee benefits | 13,319,984 | 13,319,984 | 12,515,806 | 804,178 |
| Operating expenditures | 5,587,464 | 5,586,443 | 5,463,591 | 122,852 |
| Capital outlay | 933,319 | 950,029 | 950,800 | (771) |
| Total Detention Center | 19,840,767 | 19,856,456 | 18,930,197 | 926,259 |
| Juvenile Probation: | | | | |
| Salaries and wages, and employee benefits | 7,945,150 | 7,945,150 | 7,101,846 | 843,304 |
| Operating expenditures | 1,613,086 | 1,634,698 | 1,043,340 | 591,358 |
| Capital outlay | 95,000 | 128,606 | 70,348 | 58,258 |
| Total Juvenile Probation | 9,653,236 | 9,708,454 | 8,215,534 | 1,492,920 |
| Adult Probation: | | | | |
| Operating expenditures | 356,014 | 358,897 | 304,421 | 54,476 |
| Total Adult Probation | 356,014 | 358,897 | 304,421 | 54,476 |
| Total Corrections | 29,850,017 | 29,923,807 | 27,450,152 | 2,473,655 |
| Health and Welfare: | | | | |
| Health Department: | | | | |
| Salaries and wages, and employee benefits | 1,188,719 | 1,188,719 | 638,006 | 550,713 |
| Operating expenditures | 90,400 | 94,238 | 52,634 | 41,604 |
| Total Health Department | 1,279,119 | 1,282,957 | 690,640 | 592,317 |
| Environmental Health: | | | | |
| Salaries and wages, and employee benefits | 1,457,924 | 1,457,924 | 1,415,906 | 42,018 |
| Operating expenditures | 78,097 | 78,102 | 19,564 | 58,538 |
| Total Environmental Health | 1,536,021 | 1,536,026 | 1,435,470 | 100,556 |

(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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|------------------|------------|----------------|--|
| | Original | Final | | |
| Health and Welfare - Continued: | | | | |
| Child Protective Services: | | | | |
| Operating expenditures | \$ 165,870 | \$ 168,634 | \$ 79,424 | \$ 89,210 |
| Total Child Protective Services | 165,870 | 168,634 | 79,424 | 89,210 |
| Water Lab: | | | | |
| Salaries and wages, and employee benefits | 202,015 | 202,015 | 172,550 | 29,465 |
| Operating expenditures | 54,600 | 55,475 | 44,618 | 10,857 |
| Total Water Lab | 256,615 | 257,490 | 217,168 | 40,322 |
| County Welfare: | | | | |
| Salaries and wages, and employee benefits | 108,304 | 108,304 | 80,475 | 27,829 |
| Operating expenditures | 13,400 | 13,400 | 4,468 | 8,932 |
| Total County Welfare | 121,704 | 121,704 | 84,943 | 36,761 |
| Indigent Health Care: | | | | |
| Salaries and wages, and employee benefits | 142,527 | 142,527 | 110,651 | 31,876 |
| Operating expenditures | 2,440,373 | 2,114,646 | 1,529,585 | 585,061 |
| Total Indigent Health Care | 2,582,900 | 2,257,173 | 1,640,236 | 616,937 |
| Total Health and Welfare | 5,942,229 | 5,623,984 | 4,147,881 | 1,476,103 |
| Public Assistance: | | | | |
| Mental Health-Mental Retardation: | | | | |
| Operating expenditures | 256,000 | 256,000 | 256,000 | - |
| Total Mental Health-Mental Retardation | 256,000 | 256,000 | 256,000 | - |
| Actions, Inc.: | | | | |
| Operating expenditures | 70,000 | 70,000 | 70,000 | - |
| Total Actions, Inc. | 70,000 | 70,000 | 70,000 | - |
| Brazoria County Marine Protection: | | | | |
| Operating expenditures | 12,000 | 12,000 | 12,000 | - |
| Total Brazoria County Marine Protection | 12,000 | 12,000 | 12,000 | - |
| Helpline: | | | | |
| Operating expenditures | 20,000 | 20,000 | 20,000 | - |
| Total Helpline | 20,000 | 20,000 | 20,000 | - |
| Total Public Assistance | 358,000 | 358,000 | 358,000 | - |

(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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|------------------|----------------|-------------------|---|
| | Original | Final | | |
| Culture and Recreation: | | | | |
| Library: | | | | |
| Salaries and wages, and employee benefits | \$ 6,343,049 | \$ 6,343,049 | \$ 5,943,949 | \$ 399,100 |
| Operating expenditures | 1,839,512 | 1,896,915 | 1,536,554 | 360,361 |
| Capital outlay | - | 28,507 | 28,507 | - |
| Total Library | 8,182,561 | 8,268,471 | 7,509,010 | 759,461 |
| Parks and Recreation: | | | | |
| Salaries and wages, and employee benefits | 3,316,758 | 3,316,758 | 2,999,333 | 317,425 |
| Operating expenditures | 1,502,350 | 1,249,440 | 956,034 | 293,406 |
| Capital outlay | 797,500 | 1,480,196 | 518,208 | 961,988 |
| Total Parks and Recreation | 5,616,608 | 6,046,394 | 4,473,575 | 1,572,819 |
| Fairgrounds: | | | | |
| Salaries and wages, and employee benefits | 96,833 | 98,033 | 96,186 | 1,847 |
| Operating expenditures | 205,000 | 211,020 | 178,568 | 32,452 |
| Capital outlay | 300,000 | 758,236 | 690,545 | 67,691 |
| Total Fairgrounds | 601,833 | 1,067,289 | 965,299 | 101,990 |
| Museum Supplement: | | | | |
| Salaries and wages, and employee benefits | 653,858 | 653,858 | 570,887 | 82,971 |
| Operating expenditures | 18,000 | 18,987 | 5,685 | 13,302 |
| Total Museum Supplement | 671,858 | 672,845 | 576,572 | 96,273 |
| Total Culture and Recreation | 15,072,860 | 16,054,999 | 13,524,456 | 2,530,543 |
| Conservation: | | | | |
| Agriculture Extension: | | | | |
| Salaries and wages, and employee benefits | 491,724 | 491,724 | 339,523 | 152,201 |
| Operating expenditures | 64,200 | 64,200 | 14,201 | 49,999 |
| Total Agriculture Extension | 555,924 | 555,924 | 353,724 | 202,200 |
| Total Conservation | 555,924 | 555,924 | 353,724 | 202,200 |
| Environmental protection: | | | | |
| Flood Plain Administrator: | | | | |
| Salaries and wages, and employee benefits | 228,749 | 228,749 | 201,948 | 26,801 |
| Operating expenditures | 14,362 | 14,616 | 7,024 | 7,592 |
| Total Flood Plain Administrator | 243,111 | 243,365 | 208,972 | 34,393 |
| Total Environmental Protection | 243,111 | 243,365 | 208,972 | 34,393 |
| Total Current Expenditures | \$ 145,079,519 | \$ 163,340,313 | \$ 144,460,568 | \$ 18,879,745 |



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, 2021

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Positive (Negative) |
|---|------------------|---------------|-------------------|---|
| | Original | Final | | |
| Public Transportation: | | | | |
| Engineers Office: | | | | |
| Salaries and wages, and employee benefits | \$ 15,281,274 | \$ 13,852,274 | \$ 13,431,560 | \$ 420,714 |
| Operating expenditures | 6,125,111 | 12,153,341 | 7,858,057 | 4,295,284 |
| Total public transportation | 21,406,385 | 26,005,615 | 21,289,617 | 4,715,998 |
| Capital outlay | 21,746,333 | 40,902,555 | 28,100,337 | 12,802,218 |
| Total expenditures | \$ 43,152,718 | \$ 66,908,170 | \$ 49,389,954 | \$ 17,518,216 |

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2021

| | 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 | \$ 130,858 | \$ 20,858 |
| Investment income | - | - | - | - |
| Total revenues | <u>110,000</u> | <u>110,000</u> | <u>130,858</u> | <u>20,858</u> |
| EXPENDITURES | | | | |
| General Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total general administration | - | - | - | - |
| Financial Administration: | | | | |
| Operating expenditures | 3,892 | 3,892 | - | 3,892 |
| Capital outlay | <u>25,000</u> | <u>25,000</u> | - | <u>25,000</u> |
| Total financial administration | <u>28,892</u> | <u>28,892</u> | - | <u>28,892</u> |
| Public Safety: | | | | |
| Salaries and wages, and employee benefits | 575,001 | 610,001 | 602,939 | 7,062 |
| Operating expenditures | 146,790 | 174,196 | 74,299 | 99,897 |
| Capital outlay | <u>130,000</u> | <u>178,970</u> | <u>42,800</u> | <u>136,170</u> |
| Total public safety | <u>851,791</u> | <u>963,167</u> | <u>720,038</u> | <u>243,129</u> |
| Excess (deficiency) of revenues over expenditures | <u>(770,683)</u> | <u>(882,059)</u> | <u>(589,180)</u> | <u>(251,163)</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfer in | <u>300,000</u> | <u>300,000</u> | <u>655,000</u> | <u>355,000</u> |
| Total other financing sources | <u>300,000</u> | <u>300,000</u> | <u>655,000</u> | <u>355,000</u> |
| Net change in fund balance | <u>(470,683)</u> | <u>(582,059)</u> | <u>65,820</u> | <u>103,837</u> |
| Fund balance - beginning | <u>(65,121)</u> | <u>(65,121)</u> | <u>(65,121)</u> | <u>-</u> |
| Fund balance - ending | <u><u>\$(535,804)</u></u> | <u><u>\$(647,180)</u></u> | <u><u>\$ 699</u></u> | <u><u>\$ 103,837</u></u> |

| Vital Statistics Fee Fund - 38100 | | | |
|-----------------------------------|------------------|------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 13,000 | \$ 13,000 | \$ 15,963 | \$ 2,963 |
| <u>250</u> | <u>250</u> | <u>98</u> | <u>(152)</u> |
| <u>13,250</u> | <u>13,250</u> | <u>16,061</u> | <u>2,811</u> |
| <u>3,500</u> | <u>3,500</u> | <u>781</u> | <u>2,719</u> |
| <u>3,500</u> | <u>3,500</u> | <u>781</u> | <u>2,719</u> |
| - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>9,750</u> | <u>9,750</u> | <u>15,280</u> | <u>92</u> |
| - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 9,750 | 9,750 | 15,280 | 92 |
| <u>56,332</u> | <u>56,332</u> | <u>56,332</u> | <u>-</u> |
| <u>\$ 66,082</u> | <u>\$ 66,082</u> | <u>\$ 71,612</u> | <u>\$ 92</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, 2021

| | Records Management County Clerk Fund - 38110 | | | |
|---|--|---------------------|---------------------|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for services | \$ 700,000 | \$ 700,000 | \$ 881,830 | \$ 181,830 |
| Investment income | 32,000 | 32,000 | 2,986 | (29,014) |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>732,000</u> | <u>732,000</u> | <u>884,816</u> | <u>152,816</u> |
| Expenditures: | | | | |
| General Administration: | | | | |
| Salaries and wages, and employee benefits | 93,671 | 93,671 | 39,722 | 53,949 |
| Operating expenditures | 518,400 | 593,466 | 475,794 | 117,672 |
| Capital outlay | <u>100,000</u> | <u>159,313</u> | <u>59,500</u> | <u>99,813</u> |
| Total general administration | <u>712,071</u> | <u>846,450</u> | <u>575,016</u> | <u>271,434</u> |
| Net change in fund balance | 19,929 | (114,450) | 309,800 | 424,250 |
| Fund balance - beginning | <u>2,497,314</u> | <u>2,497,314</u> | <u>2,497,314</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 2,517,243</u> | <u>\$ 2,382,864</u> | <u>\$ 2,807,114</u> | <u>\$ 424,250</u> |

| Records Archive County Clerk Fund - 38120 | | | |
|---|---------------------|---------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 650,000 | \$ 650,000 | \$ 872,216 | \$ 222,216 |
| 7,000 | 7,000 | 2,154 | (4,846) |
| <u>-</u> | <u>-</u> | <u>20</u> | <u>20</u> |
| <u>657,000</u> | <u>657,000</u> | <u>874,390</u> | <u>217,390</u> |
| 86,418 | 86,418 | 83,130 | 3,288 |
| 604,000 | 652,266 | 648,321 | 3,945 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>690,418</u> | <u>738,684</u> | <u>731,451</u> | <u>7,233</u> |
| (33,418) | (81,684) | 142,939 | 224,623 |
| <u>1,231,140</u> | <u>1,231,140</u> | <u>1,231,140</u> | <u>-</u> |
| <u>\$ 1,197,722</u> | <u>\$ 1,149,456</u> | <u>\$ 1,374,079</u> | <u>\$ 224,623</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, 2021

| | 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 | \$ 7,022 | \$(52,978) |
| Investment income | 6,000 | 6,000 | 580 | (5,420) |
| Total revenues | 66,000 | 66,000 | 7,602 | (58,398) |
| Expenditures: | | | | |
| General Administration: | | | | |
| Operating expenditures | 38,500 | 38,659 | 15,222 | 23,437 |
| Total General Administration | 38,500 | 38,659 | 15,222 | 23,437 |
| Judicial and Legal: | | | | |
| Operating expenditures | - | - | - | - |
| Total Judicial and Legal | - | - | - | - |
| Financial Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Financial Administration | - | - | - | - |
| Net change in fund balance | 27,500 | 27,341 | (7,620) | (34,961) |
| Fund balance - beginning | 553,847 | 553,847 | 553,847 | - |
| Fund balance - ending | \$ 581,347 | \$ 581,188 | \$ 546,227 | \$(34,961) |

| County/District Court Technology Fund - 38220 | | | |
|---|------------------|-------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 14,000 | \$ 14,000 | \$ 8,488 | \$ (5,512) |
| <u>1,000</u> | <u>1,000</u> | <u>177</u> | <u>(823)</u> |
| <u>15,000</u> | <u>15,000</u> | <u>8,665</u> | <u>(6,335)</u> |
| - | 357 | 357 | - |
| - | 357 | 357 | - |
| <u>10,000</u> | <u>10,000</u> | - | <u>10,000</u> |
| <u>10,000</u> | <u>10,000</u> | - | <u>10,000</u> |
| 5,000 | 5,000 | 651 | 4,349 |
| <u>10,000</u> | <u>10,000</u> | - | <u>10,000</u> |
| <u>15,000</u> | <u>15,000</u> | <u>651</u> | <u>14,349</u> |
| (10,000) | (10,357) | 7,657 | 18,014 |
| <u>100,469</u> | <u>100,469</u> | <u>100,469</u> | - |
| <u>\$ 90,469</u> | <u>\$ 90,112</u> | <u>\$ 108,126</u> | <u>\$ 18,014</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, 2021

| | Records Preservation County/District Clerk Fund - 38230 | | | Variance with Final Budget Positive (Negative) |
|---|---|------------------|------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for services | \$ 40,000 | \$ 40,000 | \$ 28,786 | \$(11,214) |
| Investment income | <u>2,500</u> | <u>2,500</u> | <u>156</u> | <u>(2,344)</u> |
| Total revenues | <u>42,500</u> | <u>42,500</u> | <u>28,942</u> | <u>(13,558)</u> |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | 61,821 | 61,821 | - | 61,821 |
| Operating expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Judicial and Legal | <u>61,821</u> | <u>61,821</u> | <u>-</u> | <u>61,821</u> |
| Net change in fund balance | (19,321) | (19,321) | 28,942 | 48,263 |
| Fund balance - beginning | <u>53,923</u> | <u>53,923</u> | <u>53,293</u> | <u>(630)</u> |
| Fund balance - ending | <u>\$ 34,602</u> | <u>\$ 34,602</u> | <u>\$ 82,235</u> | <u>\$ 47,633</u> |

| Family Protection Fund - 38310 | | | |
|--------------------------------|-----------------|-----------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 21,000 | \$ 21,000 | \$ 21,467 | \$ 467 |
| <u>250</u> | <u>250</u> | <u>72</u> | <u>(178)</u> |
| <u>21,250</u> | <u>21,250</u> | <u>21,539</u> | <u>289</u> |
| - | - | - | - |
| <u>26,000</u> | <u>32,000</u> | <u>32,000</u> | <u>-</u> |
| <u>26,000</u> | <u>32,000</u> | <u>32,000</u> | <u>-0-</u> |
| (4,750) | (10,750) | (10,461) | 289 |
| <u>10,293</u> | <u>10,293</u> | <u>10,293</u> | <u>-</u> |
| <u>\$ 5,543</u> | <u>\$(457)</u> | <u>\$(168)</u> | <u>\$ 289</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, 2021

| | 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 | \$ 40,384 | \$ 384 |
| Investment income | <u>500</u> | <u>500</u> | <u>30</u> | (<u>470</u>) |
| Total revenues | <u>40,500</u> | <u>40,500</u> | <u>40,414</u> | (<u>86</u>) |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | 24,020 | 24,020 | 20,200 | 3,820 |
| Operating expenditures | <u>55,000</u> | <u>89,045</u> | <u>26,766</u> | <u>62,279</u> |
| Total Judicial and Legal | <u>79,020</u> | <u>113,065</u> | <u>46,966</u> | <u>66,099</u> |
| Net change in fund balance | (38,520) | (72,565) | (6,552) | 66,013 |
| Fund balance - beginning | <u>29,727</u> | <u>29,727</u> | <u>29,727</u> | <u>-</u> |
| Fund balance - ending | <u>\$(8,793)</u> | <u>\$(42,838)</u> | <u>\$ 23,175</u> | <u>\$ 66,013</u> |

| Records Archive District Clerk Fund - 38330 | | | |
|---|---------------------|------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 43,000 | \$ 43,000 | \$ 44,608 | \$ 1,608 |
| <u>500</u> | <u>500</u> | <u>106</u> | <u>(394)</u> |
| <u>43,500</u> | <u>43,500</u> | <u>44,714</u> | <u>1,214</u> |
| 20,016 | 20,016 | 17,451 | 2,565 |
| <u>95,000</u> | <u>148,455</u> | <u>51,192</u> | <u>97,263</u> |
| <u>115,016</u> | <u>168,471</u> | <u>68,643</u> | <u>99,828</u> |
| (71,516) | (124,971) | (23,929) | 101,042 |
| <u>90,860</u> | <u>90,860</u> | <u>90,860</u> | <u>-</u> |
| <u>\$ 19,344</u> | <u>\$(34,111)</u> | <u>\$ 66,931</u> | <u>\$ 101,042</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, 2021

| | Records Preservation District Clerk Fund - 38340 | | | |
|---|--|--------------------|-----------------|---|
| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for services | \$ - | \$ 42,000 | \$ 43,533 | \$ 1,533 |
| Operating expenditures | - | - | - | - |
| Total revenues | <u>-0-</u> | <u>42,000</u> | <u>43,533</u> | <u>1,533</u> |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | - | 57,000 | 51,595 | 5,405 |
| Operating expenditures | - | - | - | - |
| Total Judicial and Legal | <u>-</u> | <u>57,000</u> | <u>51,595</u> | <u>5,405</u> |
| Financial Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Total Financial Administration | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | -0- | (15,000) | (8,062) | 6,938 |
| Fund balance - beginning | <u>13,168</u> | <u>13,168</u> | <u>13,168</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 13,168</u> | <u>\$(1,832)</u> | <u>\$ 5,106</u> | <u>\$ 6,938</u> |

| Records Technology District Clerk Fund - 38350 | | | |
|--|------------------|------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ - | \$ 20,000 | \$ 19,911 | \$ (89) |
| - | - | <u>2</u> | <u>2</u> |
| - | <u>20,000</u> | <u>19,913</u> | <u>(87)</u> |
| - | - | - | - |
| - | <u>9,000</u> | <u>1,892</u> | <u>7,108</u> |
| - | <u>9,000</u> | <u>1,892</u> | <u>7,108</u> |
| - | <u>2,000</u> | <u>546</u> | <u>1,454</u> |
| - | <u>2,000</u> | <u>546</u> | <u>1,454</u> |
| - | 9,000 | 17,475 | 8,475 |
| <u>15,103</u> | <u>15,103</u> | <u>15,103</u> | <u>-</u> |
| <u>\$ 15,103</u> | <u>\$ 24,103</u> | <u>\$ 32,578</u> | <u>\$ 8,475</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, 2021

| | 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 | \$ 70,056 | \$ 45,056 |
| Investment income | <u>750</u> | <u>750</u> | - | (750) |
| Total revenues | <u>25,750</u> | <u>25,750</u> | <u>70,056</u> | <u>44,306</u> |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Operating expenditures | <u>1,000</u> | <u>2,000</u> | <u>880</u> | <u>1,120</u> |
| Total Judicial and Legal | <u>1,000</u> | <u>2,000</u> | <u>880</u> | <u>1,120</u> |
| Financial Administration: | | | | |
| Operating expenditures | - | - | - | - |
| Capital outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Financial Administration | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Public Safety: | | | | |
| Salaries and wages, and employee benefits | <u>279,156</u> | <u>279,156</u> | <u>262,880</u> | <u>16,276</u> |
| Total Public Safety | <u>279,156</u> | <u>279,156</u> | <u>262,880</u> | <u>16,276</u> |
| Excess (deficiency) of revenues over expenditures | (254,406) | (255,406) | (193,704) | <u>61,702</u> |
| Other Financing Sources: | | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>180,000</u> | <u>180,000</u> |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>180,000</u> | (180,000) |
| Change in fund balance | (254,406) | (255,406) | (13,704) | 241,702 |
| Fund balance - beginning | <u>14,579</u> | <u>14,579</u> | <u>14,579</u> | <u>-</u> |
| Fund balance - ending | <u>\$(239,827)</u> | <u>\$(240,827)</u> | <u>\$ 875</u> | <u>\$ 241,702</u> |

| Justice Court Technology Fund - 38410 | | | |
|---------------------------------------|-------------------|-------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 85,000 | \$ 85,000 | \$ 64,056 | \$(20,944) |
| <u>3,500</u> | <u>3,500</u> | <u>846</u> | <u>(2,654)</u> |
| <u>88,500</u> | <u>88,500</u> | <u>64,902</u> | <u>(23,598)</u> |
| | | | |
| <u>54,000</u> | <u>54,000</u> | <u>26,117</u> | <u>27,883</u> |
| <u>54,000</u> | <u>54,000</u> | <u>26,117</u> | <u>27,883</u> |
| | | | |
| 25,174 | 25,174 | - | 25,174 |
| <u>3,400</u> | <u>3,400</u> | <u>-</u> | <u>3,400</u> |
| <u>28,574</u> | <u>28,574</u> | <u>-</u> | <u>28,574</u> |
| | | | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | |
| <u>5,926</u> | <u>5,926</u> | <u>38,785</u> | <u>32,859</u> |
| | | | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | |
| <u>5,926</u> | <u>5,926</u> | <u>38,785</u> | <u>32,859</u> |
| | | | |
| <u>481,310</u> | <u>481,310</u> | <u>481,310</u> | <u>-</u> |
| | | | |
| <u>\$ 487,236</u> | <u>\$ 487,236</u> | <u>\$ 520,095</u> | <u>\$ 32,859</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, 2021

| | Courthouse Security Fund - 38500 | | | Variance with Final Budget Positive (Negative) |
|---|----------------------------------|-------------------|-------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Charges for services | \$ 175,000 | \$ 175,000 | \$ 145,331 | \$(29,669) |
| Investment income | 5,000 | 5,000 | 788 | (4,212) |
| Miscellaneous | 100 | 100 | 156 | 56 |
| Total revenues | <u>180,100</u> | <u>180,100</u> | <u>146,275</u> | <u>(33,825)</u> |
| Expenditures: | | | | |
| General Administration: | | | | |
| Operating expenditures | <u>20,000</u> | <u>20,000</u> | <u>2,879</u> | <u>17,121</u> |
| Total General Administration | <u>20,000</u> | <u>20,000</u> | <u>2,879</u> | <u>17,121</u> |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Operating expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Judicial and Legal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Public Facilities: | | | | |
| Operating expenditures | <u>40,000</u> | <u>40,000</u> | <u>-</u> | <u>40,000</u> |
| Total Public Facilities | <u>40,000</u> | <u>40,000</u> | <u>-</u> | <u>40,000</u> |
| Excess (deficiency) of revenues over expenditures | <u>120,100</u> | <u>120,100</u> | <u>143,396</u> | <u>23,296</u> |
| Other Financing Uses: | | | | |
| Transfers out | <u>(200,000)</u> | <u>(200,000)</u> | <u>-</u> | <u>200,000</u> |
| Total other financing uses | <u>(200,000)</u> | <u>(200,000)</u> | <u>-</u> | <u>200,000</u> |
| Net change in fund balance | <u>(79,900)</u> | <u>(79,900)</u> | <u>143,396</u> | <u>223,296</u> |
| Fund balance - beginning | <u>405,314</u> | <u>405,314</u> | <u>405,314</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 325,414</u> | <u>\$ 325,414</u> | <u>\$ 548,710</u> | <u>\$ 223,296</u> |

| District Attorney Hot Check Collection Fund - 38710 | | | |
|---|---------------------|-----------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 20,000 | \$ 20,000 | \$ 3,672 | \$(16,328) |
| - | - | - | - |
| - | - | - | - |
| <u>20,000</u> | <u>20,000</u> | <u>3,672</u> | <u>(16,328)</u> |
| - | - | - | - |
| - | - | - | - |
| 106,838 | 106,838 | 74 | 106,764 |
| <u>4,000</u> | <u>4,000</u> | <u>3,418</u> | <u>582</u> |
| <u>110,838</u> | <u>110,838</u> | <u>3,492</u> | <u>107,346</u> |
| - | - | - | - |
| - | - | - | - |
| <u>(90,838)</u> | <u>(90,838)</u> | <u>180</u> | <u>91,018</u> |
| - | - | - | - |
| - | - | - | - |
| <u>(90,838)</u> | <u>(90,838)</u> | <u>180</u> | <u>91,018</u> |
| <u>9,375</u> | <u>9,375</u> | <u>9,375</u> | <u>-</u> |
| <u>\$(81,463)</u> | <u>\$(81,463)</u> | <u>\$ 9,555</u> | <u>\$ 91,018</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, 2021

| | District Attorney Supplemental Fund - 38720 | | | Variance with Final Budget Positive (Negative) |
|---|---|-------------------|-----------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 25,000 | \$ 25,000 | \$ 24,215 | \$(785) |
| Fines and forfeitures | - | - | - | - |
| Investment income | 70 | 70 | 7 | (63) |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>25,070</u> | <u>25,070</u> | <u>24,222</u> | <u>(848)</u> |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | 22,253 | 22,253 | 23,988 | (1,735) |
| Operating expenditures | 3,200 | 10,200 | 5,619 | 4,581 |
| Capital outlay | - | - | - | - |
| Total Judicial and Legal | <u>25,453</u> | <u>32,453</u> | <u>29,607</u> | <u>2,846</u> |
| Excess (deficiency) of revenues over expenditures | <u>(383)</u> | <u>(7,383)</u> | <u>(5,385)</u> | <u>1,998</u> |
| Other Financing Sources (Uses): | | | | |
| Transfer in | - | - | 5,385 | 5,385 |
| Transfer out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>5,385</u> | <u>5,385</u> |
| Net change in fund balance | <u>(383)</u> | <u>(7,383)</u> | <u>-</u> | <u>7,383</u> |
| Fund balance - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance - ending | <u>\$(383)</u> | <u>\$(7,383)</u> | <u>\$ -</u> | <u>\$ 7,383</u> |

| District Attorney Forfeiture CCP Chapter 59 Fund - 38730 | | | |
|--|-------------------|-------------------|---|
| Budgeted Amounts | | Actual | Variance With Final Budget Positive (Negative) |
| Original | Final | | |
| \$ - | \$ - | \$ - | \$ - |
| 65,000 | 65,000 | 70,216 | 5,216 |
| 700 | 700 | 151 | (549) |
| <u>50,000</u> | <u>50,000</u> | <u>89,083</u> | <u>39,083</u> |
| <u>115,700</u> | <u>115,700</u> | <u>159,450</u> | <u>43,750</u> |
| 24,790 | 24,790 | - | 24,790 |
| - | 72,350 | 71,012 | 1,338 |
| <u>-</u> | <u>35,000</u> | <u>-</u> | <u>35,000</u> |
| <u>24,790</u> | <u>132,140</u> | <u>71,012</u> | <u>61,128</u> |
| <u>90,910</u> | <u>(16,440)</u> | <u>88,438</u> | <u>104,878</u> |
| - | - | - | - |
| <u>(1,000)</u> | <u>(1,000)</u> | <u>-</u> | <u>1,000</u> |
| <u>(1,000)</u> | <u>(1,000)</u> | <u>-</u> | <u>1,000</u> |
| 89,910 | (17,440) | 88,438 | 105,878 |
| <u>55,918</u> | <u>55,918</u> | <u>55,918</u> | <u>-</u> |
| <u>\$ 145,828</u> | <u>\$ 38,478</u> | <u>\$ 144,356</u> | <u>\$ 105,878</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, 2021

| | Voter Registration Fund - 38810 | | | Variance with Final Budget Positive (Negative) |
|---|---------------------------------|--------------------|------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 45,000 | 45,000 | 31,778 | (13,222) |
| Investment income | - | - | - | - |
| Total revenues | <u>45,000</u> | <u>45,000</u> | <u>31,778</u> | <u>(13,222)</u> |
| Expenditures: | | | | |
| Financial Administration: | | | | |
| Operating expenditures | <u>12,821</u> | <u>12,821</u> | <u>-</u> | <u>12,821</u> |
| Total Financial Administration | <u>12,821</u> | <u>12,821</u> | <u>-</u> | <u>12,821</u> |
| Elections: | | | | |
| Operating expenditures | <u>50,000</u> | <u>50,000</u> | <u>18,587</u> | <u>31,413</u> |
| Total Elections | <u>50,000</u> | <u>50,000</u> | <u>18,587</u> | <u>31,413</u> |
| Excess (deficiency) of revenues over expenditures | <u>(17,821)</u> | <u>(17,821)</u> | <u>13,191</u> | <u>31,012</u> |
| Other Financing Sources (Uses): | | | | |
| Transfer in | <u>-</u> | <u>-</u> | <u>9</u> | <u>9</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>9</u> | <u>9</u> |
| Net change in fund balance | <u>(17,821)</u> | <u>(17,821)</u> | <u>13,200</u> | <u>31,021</u> |
| Fund balance - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance - ending | <u>\$(17,821)</u> | <u>\$(17,821)</u> | <u>\$ 13,200</u> | <u>\$ 31,021</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 | \$ 18,677 | \$ 8,677 |
| - | - | - | - |
| <u>12,000</u> | <u>12,000</u> | <u>6,319</u> | <u>(5,681)</u> |
| <u>22,000</u> | <u>22,000</u> | <u>24,996</u> | <u>2,996</u> |
| <u>55,000</u> | <u>55,000</u> | <u>8,186</u> | <u>46,814</u> |
| <u>55,000</u> | <u>55,000</u> | <u>8,186</u> | <u>46,814</u> |
| - | - | - | - |
| - | - | - | - |
| <u>(33,000)</u> | <u>(33,000)</u> | <u>16,810</u> | <u>49,810</u> |
| - | - | - | - |
| - | - | - | - |
| <u>(33,000)</u> | <u>(33,000)</u> | <u>16,810</u> | <u>49,810</u> |
| <u>90,752</u> | <u>90,752</u> | <u>90,752</u> | <u>-</u> |
| <u>\$ 57,752</u> | <u>\$ 57,752</u> | <u>\$ 107,562</u> | <u>\$ 49,810</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, 2021

| | 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 | 650 | (3,350) |
| Miscellaneous | 10,000 | 10,000 | 1,101 | (8,899) |
| Total revenues | <u>24,000</u> | <u>24,000</u> | <u>1,751</u> | <u>(22,249)</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Operating expenditures | - | 130,639 | 79,691 | 50,948 |
| Capital outlay | - | 17,000 | 17,000 | - |
| Total Public Safety | <u>-</u> | <u>147,639</u> | <u>96,691</u> | <u>50,948</u> |
| Net change in fund balance | 24,000 | (123,639) | (94,940) | 28,699 |
| Fund balance - beginning | <u>414,533</u> | <u>414,533</u> | <u>414,533</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 438,533</u> | <u>\$ 290,894</u> | <u>\$ 319,593</u> | <u>\$ 28,699</u> |

| <u>Brazoria County Narcotics Task Force Fund - 39110</u> | | | |
|--|-------------------|-------------------|---|
| <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
| <u>Original</u> | <u>Final</u> | | |
| \$ 150,000 | \$ 150,000 | \$ 174,929 | \$ 24,929 |
| 5,000 | 5,000 | 795 | (4,205) |
| <u>150,000</u> | <u>150,000</u> | <u>212,970</u> | <u>62,970</u> |
| <u>305,000</u> | <u>305,000</u> | <u>388,694</u> | <u>83,694</u> |
| - | 228,500 | 151,303 | 77,197 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | <u>228,500</u> | <u>151,303</u> | <u>77,197</u> |
| 305,000 | 76,500 | 237,391 | 160,891 |
| <u>143,932</u> | <u>143,932</u> | <u>143,932</u> | <u>-</u> |
| <u>\$ 448,932</u> | <u>\$ 220,432</u> | <u>\$ 381,323</u> | <u>\$ 160,891</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, 2021

| | 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 | 1,338,604 | 138,604 |
| Investment income | 5,000 | 5,000 | 781 | (4,219) |
| Miscellaneous | - | - | 144 | 144 |
| Total revenues | <u>1,205,000</u> | <u>1,205,000</u> | <u>1,399,529</u> | <u>134,529</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Operating expenditures | - | - | - | - |
| Total Public Safety | - | - | - | - |
| Corrections: | | | | |
| Salaries and wages, and employee benefits | 208,791 | 223,791 | 217,940 | 5,851 |
| Operating expenditures | 848,700 | 963,700 | 921,428 | 42,272 |
| Capital outlay | <u>220,000</u> | <u>220,000</u> | <u>38,287</u> | <u>181,713</u> |
| Total Corrections | <u>1,277,491</u> | <u>1,407,491</u> | <u>1,177,655</u> | <u>229,836</u> |
| Excess (deficiency) of revenues over expenditures | (72,491) | (202,491) | 161,874 | 364,365 |
| Other Financing Sources: | | | | |
| Proceeds from sale of capital assets | - | - | - | - |
| Total other financing sources | - | - | - | - |
| Net change in fund balance | (72,491) | (202,491) | 161,874 | 364,365 |
| Fund balance - beginning | <u>440,696</u> | <u>440,696</u> | <u>440,696</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 368,205</u> | <u>\$ 238,205</u> | <u>\$ 602,570</u> | <u>\$ 364,365</u> |

| Sheriff Federal Forfeiture Fund - 39130 | | | |
|---|-------------------|-------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 25,000 | \$ 25,000 | \$ 35,523 | \$ 10,523 |
| - | - | - | - |
| 1,600 | 1,600 | 302 | (1,298) |
| - | - | - | - |
| <u>26,600</u> | <u>26,600</u> | <u>35,825</u> | <u>9,225</u> |
| | | | |
| <u>34,000</u> | <u>34,000</u> | <u>20,460</u> | <u>13,540</u> |
| <u>34,000</u> | <u>34,000</u> | <u>20,460</u> | <u>13,540</u> |
| | | | |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| (7,400) | (7,400) | 15,365 | 22,765 |
| | | | |
| <u>8,000</u> | <u>8,000</u> | <u>500</u> | (7,500) |
| <u>8,000</u> | <u>8,000</u> | <u>500</u> | (7,500) |
| 600 | 600 | 15,865 | 15,265 |
| <u>182,574</u> | <u>182,574</u> | <u>182,574</u> | <u>-</u> |
| <u>\$ 183,174</u> | <u>\$ 183,174</u> | <u>\$ 198,439</u> | <u>\$ 15,265</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, 2021

| | 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 | \$ 22,645 | \$ 13,145 |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | <u>9,500</u> | <u>9,500</u> | <u>22,645</u> | <u>13,145</u> |
| Expenditures: | | | | |
| Financial Administration: | | | | |
| Operating expenditures | <u>1,763</u> | <u>1,763</u> | - | <u>1,763</u> |
| Total Financial Administration | <u>1,763</u> | <u>1,763</u> | - | <u>1,763</u> |
| Corrections: | | | | |
| Salaries and wages, and employee benefits | - | 83,000 | 80,186 | 2,814 |
| Operating expenditures | <u>1,950</u> | <u>1,950</u> | <u>845</u> | <u>1,105</u> |
| Total Corrections | <u>1,950</u> | <u>84,950</u> | <u>81,031</u> | <u>3,919</u> |
| Culture and Recreation: | | | | |
| Operating expenditures | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Culture and Recreation | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | <u>5,787</u> | <u>(77,213)</u> | <u>(58,386)</u> | <u>18,827</u> |
| Other Financing Sources: | | | | |
| Transfers in | - | - | <u>48,000</u> | <u>48,000</u> |
| Total other financing sources | - | - | <u>48,000</u> | <u>48,000</u> |
| Net change in fund balance | 5,787 | (77,213) | (10,386) | 66,827 |
| Fund balance - beginning | <u>11,371</u> | <u>11,371</u> | <u>11,371</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 17,158</u> | <u>\$(65,842)</u> | <u>\$ 985</u> | <u>\$ 66,827</u> |

| Library Special Projects Fund - 39410 | | | |
|---------------------------------------|-------------------|-------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ - | \$ - | \$ - | \$ - |
| 2,600 | 2,600 | 435 | (2,165) |
| <u>200,000</u> | <u>200,000</u> | <u>173,351</u> | <u>(26,649)</u> |
| <u>202,600</u> | <u>202,600</u> | <u>173,786</u> | <u>(28,814)</u> |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 253,550 | 255,249 | 141,832 | 113,417 |
| | - | 10,360 | (10,360) |
| <u>253,550</u> | <u>255,249</u> | <u>152,192</u> | <u>103,057</u> |
| <u>(50,950)</u> | <u>(52,649)</u> | <u>21,594</u> | <u>74,243</u> |
| - | - | - | - |
| - | - | - | - |
| (50,950) | (52,649) | 21,594 | 74,243 |
| <u>286,278</u> | <u>286,278</u> | <u>286,278</u> | <u>-</u> |
| <u>\$ 235,328</u> | <u>\$ 233,629</u> | <u>\$ 307,872</u> | <u>\$ 74,243</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, 2021

| | Law Library Fund - 39800 | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|------------------|-------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Charges for services | 185,000 | 185,000 | 198,317 | 13,317 |
| Investment income | 500 | 500 | 565 | 65 |
| Miscellaneous | 14,000 | 14,000 | 7,265 | (6,735) |
| Total revenues | <u>199,500</u> | <u>199,500</u> | <u>206,147</u> | <u>6,647</u> |
| Expenditures: | | | | |
| Judicial and Legal: | | | | |
| Salaries and wages, and employee benefits | 86,097 | 88,597 | 85,812 | 2,785 |
| Operating expenditures | 354,600 | 375,585 | 249,044 | 126,541 |
| Capital outlay | 20,000 | 20,000 | - | 20,000 |
| Total Judicial and Legal | <u>460,697</u> | <u>484,182</u> | <u>334,856</u> | <u>149,326</u> |
| Health and Welfare: | | | | |
| Salaries and wages, and employee benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Health and Welfare | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | (261,197) | (284,682) | (128,709) | 155,973 |
| Other Financing Sources: | | | | |
| Transfers in | 65,000 | 65,000 | 65,464 | 464 |
| Total other financing sources | <u>65,000</u> | <u>65,000</u> | <u>65,464</u> | <u>464</u> |
| Net change in fund balance | (196,197) | (219,682) | (63,245) | 156,437 |
| Fund balance - beginning | 286,859 | 286,859 | 286,859 | - |
| Fund balance - ending | <u>\$ 90,662</u> | <u>\$ 67,177</u> | <u>\$ 223,614</u> | <u>\$ 156,437</u> |

| Mosquito Control District Fund - 39900 | | | |
|--|--------------------|---------------------|---|
| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
| Original | Final | | |
| \$ 2,079,131 | \$ 2,079,131 | \$ 2,060,865 | \$(18,266) |
| - | - | 2 | 2 |
| 7,500 | 7,500 | 2,017 | (5,483) |
| <u>500</u> | <u>500</u> | <u>532</u> | <u>32</u> |
| <u>2,087,131</u> | <u>2,087,131</u> | <u>2,063,416</u> | <u>(23,715)</u> |
| - | - | - | - |
| - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - |
| 1,245,447 | 1,245,447 | 1,198,636 | 46,811 |
| 1,559,300 | 1,567,249 | 916,290 | 650,959 |
| <u>8,000</u> | <u>8,000</u> | <u>-</u> | <u>8,000</u> |
| <u>2,812,747</u> | <u>2,820,696</u> | <u>2,114,926</u> | <u>705,770</u> |
| <u>(725,616)</u> | <u>(733,565)</u> | <u>(51,510)</u> | <u>682,055</u> |
| - | - | - | - |
| - | - | - | - |
| <u>(725,616)</u> | <u>(733,565)</u> | <u>(51,510)</u> | <u>682,055</u> |
| <u>1,360,569</u> | <u>1,360,569</u> | <u>1,360,569</u> | <u>-</u> |
| <u>\$ 634,953</u> | <u>\$ 627,004</u> | <u>\$ 1,309,059</u> | <u>\$ 682,055</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, 2021

| | 2016 Limited Tax Refunding I & S Fund - 41000 | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|---|---------------------|---------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 862,304 | \$ 862,304 | \$ 861,559 | \$(745) |
| Investment income | 1,000 | 1,000 | 1,448 | 448 |
| Total revenues | <u>863,304</u> | <u>863,304</u> | <u>863,007</u> | <u>(297)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 625,000 | 625,000 | 625,000 | - |
| Interest and fiscal charges | <u>218,075</u> | <u>218,075</u> | <u>217,525</u> | <u>550</u> |
| Total expenditures | <u>843,075</u> | <u>843,075</u> | <u>842,525</u> | <u>550</u> |
| Net change in fund balance | 20,229 | 20,229 | 20,482 | 253 |
| Fund balance - beginning | <u>1,078,959</u> | <u>1,078,959</u> | <u>1,078,959</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 1,099,188</u> | <u>\$ 1,099,188</u> | <u>\$ 1,099,441</u> | <u>\$ 253</u> |

2012 Certificate of Obligation I & S Fund - 42000

| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-------------------|-------------------|-------------------|---|
| Original | Final | | |
| \$ 2,446,604 | \$ 2,446,604 | \$ 2,442,531 | \$ (4,073) |
| <u>200</u> | <u>200</u> | <u>1,021</u> | <u>821</u> |
| <u>2,446,804</u> | <u>2,446,804</u> | <u>2,443,552</u> | <u>(3,252)</u> |
| 1,350,000 | 1,350,000 | 1,350,000 | - |
| <u>921,900</u> | <u>921,900</u> | <u>921,900</u> | <u>-</u> |
| <u>2,271,900</u> | <u>2,271,900</u> | <u>2,271,900</u> | <u>-</u> |
| 174,904 | 174,904 | 171,652 | (3,252) |
| <u>183,294</u> | <u>183,294</u> | <u>183,294</u> | <u>-</u> |
| <u>\$ 358,198</u> | <u>\$ 358,198</u> | <u>\$ 354,946</u> | <u>\$ (3,252)</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, 2021

| | 2018 Certificate of Obligation Bonds I & S Fund - 42100 | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|---|-------------------|-------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 839,066 | \$ 839,066 | \$ 854,768 | \$ 15,702 |
| Investment income | <u>500</u> | <u>500</u> | <u>660</u> | <u>160</u> |
| Total revenues | <u>839,566</u> | <u>839,566</u> | <u>855,428</u> | <u>15,862</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 290,000 | 290,000 | 290,000 | - |
| Interest and fiscal charges | <u>364,900</u> | <u>364,900</u> | <u>364,350</u> | <u>550</u> |
| Total expenditures | <u>654,900</u> | <u>654,900</u> | <u>654,350</u> | <u>550</u> |
| Net change in fund balance | 184,666 | 184,666 | 201,078 | 16,412 |
| Fund balance - beginning | <u>161,155</u> | <u>161,155</u> | <u>161,155</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 345,821</u> | <u>\$ 345,821</u> | <u>\$ 362,233</u> | <u>\$ 16,412</u> |

2021 Certificate of Obligation I & S Fund - 42200

| Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-------------------|-------------------|---------------------|---|
| Original | Final | | |
| \$ 3,101,696 | \$ 3,101,696 | \$ 3,068,174 | \$(33,522) |
| <u>200</u> | <u>200</u> | <u>2,849</u> | <u>2,649</u> |
| <u>3,101,896</u> | <u>3,101,896</u> | <u>3,071,023</u> | <u>(30,873)</u> |
| 2,950,000 | 2,950,000 | - | 2,950,000 |
| <u>24,010</u> | <u>24,010</u> | <u>-</u> | <u>24,010</u> |
| <u>2,974,010</u> | <u>2,974,010</u> | <u>-</u> | <u>2,974,010</u> |
| 127,886 | 127,886 | 3,071,023 | 2,943,137 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 127,886</u> | <u>\$ 127,886</u> | <u>\$ 3,071,023</u> | <u>\$ 2,943,137</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, 2021

Exhibit 20

Page 3 of 3

| | Road Bonds Mobility I & S Fund - 45000 | | | Variance with Final Budget Positive (Negative) |
|-----------------------------|--|---------------------|---------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 3,239,504 | \$ 3,239,504 | \$ 3,231,569 | \$(7,935) |
| Investment income | 1,000 | 1,000 | 4,675 | 3,675 |
| Total revenues | <u>3,240,504</u> | <u>3,240,504</u> | <u>3,236,244</u> | <u>(4,260)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 2,100,000 | 2,100,000 | 2,100,000 | - |
| Interest and fiscal charges | <u>1,021,500</u> | <u>1,094,200</u> | <u>1,093,550</u> | <u>650</u> |
| Total expenditures | <u>3,121,500</u> | <u>3,194,200</u> | <u>3,193,550</u> | <u>650</u> |
| Net change in fund balance | 119,004 | 46,304 | 42,694 | (3,610) |
| Fund balance - beginning | <u>2,874,857</u> | <u>2,874,857</u> | <u>2,874,857</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 2,993,861</u> | <u>\$ 2,921,161</u> | <u>\$ 2,917,551</u> | <u>\$(3,610)</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, 2021

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------|----------------------|----------------------|----------------------|---|
| | Original | Final | | |
| Operating Revenues: | | | | |
| Sales of fuel and supplies | \$ 2,300,000 | \$ 2,300,000 | \$ 1,042,672 | \$(1,257,328) |
| Operating grants | - | - | 127,417 | 127,417 |
| Rentals | 480,000 | 480,000 | 570,796 | 90,796 |
| Fees | 333,000 | 333,000 | 155,390 | (177,610) |
| Miscellaneous | 60,000 | 60,000 | 70,111 | 10,111 |
| Net operating revenue | <u>3,173,000</u> | <u>3,173,000</u> | <u>1,966,386</u> | <u>(1,206,614)</u> |
| Operating Expenses: | | | | |
| Salaries and wages | 761,199 | 761,199 | 740,703 | 20,496 |
| Cost of fuel | 2,018,000 | 2,018,000 | 816,643 | 1,201,357 |
| Employee benefits | 337,677 | 337,677 | 290,802 | 46,875 |
| Supplies | 127,500 | 127,500 | 80,021 | 47,479 |
| Other charges | 729,894 | 731,775 | 344,809 | 386,966 |
| Depreciation | - | 1,400,000 | 1,342,416 | 57,584 |
| Total operating expenses | <u>3,974,270</u> | <u>5,376,151</u> | <u>3,615,394</u> | <u>1,760,757</u> |
| Operating loss before transfers | <u>(801,270)</u> | <u>(2,203,151)</u> | <u>(1,649,008)</u> | <u>(2,967,371)</u> |
| Transfers out | <u>(100,000)</u> | <u>(100,000)</u> | <u>-</u> | <u>100,000</u> |
| Change in net position | <u>(901,270)</u> | <u>(2,303,151)</u> | <u>(1,649,008)</u> | <u>(2,867,371)</u> |
| Net position - beginning | <u>15,292,574</u> | <u>15,292,574</u> | <u>15,292,574</u> | <u>-</u> |
| Net position - ending | <u>\$ 14,391,304</u> | <u>\$ 12,989,423</u> | <u>\$ 13,643,566</u> | <u>\$(2,867,371)</u> |

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
September 30, 2021

Exhibit 22

| | Self Insurance Liability | Self Insurance Health | Self Insurance Health Clinic | Total |
|--|--------------------------------|-----------------------------|------------------------------------|---------------------|
| ASSETS: | | | | |
| Cash and temporary investments | \$ 1,413,234 | \$ 9,091,420 | \$ 122,654 | \$ 10,627,308 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Accounts receivable | - | 514,610 | 10,979 | 525,589 |
| Accrued interest | <u>-</u> | <u>17</u> | <u>-</u> | <u>17</u> |
| Total current assets | <u>1,413,234</u> | <u>9,606,047</u> | <u>133,633</u> | <u>11,152,914</u> |
| LIABILITIES: | | | | |
| Accounts and accrued liabilities payable | 100 | 1,555,146 | 79,791 | 1,635,037 |
| Estimated claims payable | <u>400,000</u> | <u>439,687</u> | <u>-</u> | <u>839,687</u> |
| Total liabilities | <u>400,100</u> | <u>1,994,833</u> | <u>79,791</u> | <u>2,474,724</u> |
| NET POSITION: | | | | |
| Unrestricted net position | <u>1,013,134</u> | <u>7,611,214</u> | <u>53,842</u> | <u>8,678,190</u> |
| Total net position | <u>\$ 1,013,134</u> | <u>\$ 7,611,214</u> | <u>\$ 53,842</u> | <u>\$ 8,678,190</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, 2021

| | Self Insurance Liability | Self Insurance Health | Self Insurance Health Clinic | Total |
|------------------------------------|--------------------------------|-----------------------------|------------------------------------|---------------------|
| Operating Revenues: | | | | |
| Contributions for self-insurance | \$ - | \$ 20,986,490 | \$ 689,146 | \$ 21,675,636 |
| Total operating revenues | <u>-</u> | <u>20,986,490</u> | <u>689,146</u> | <u>21,675,636</u> |
| Operating Expenses: | | | | |
| Legal expenses and settlements | 222,877 | - | - | 222,877 |
| Health claims expense | - | 16,331,567 | - | 16,331,567 |
| Health services expense | - | - | 720,873 | 720,873 |
| Administrative expense | - | 2,146,446 | 12,427 | 2,158,873 |
| Total operating expenses | <u>222,877</u> | <u>18,478,013</u> | <u>733,300</u> | <u>19,434,190</u> |
| Operating income (loss) | (222,877) | 2,508,477 | (44,154) | 2,241,446 |
| Non-Operating Revenue: | | | | |
| Investment income | 1,137 | 34,345 | 856 | 36,338 |
| Net income (loss) before transfers | (221,740) | 2,542,822 | (43,298) | 2,277,784 |
| Transfers in | 219,906 | - | 50,000 | 269,906 |
| Transfers out | <u>-</u> | <u>(50,000)</u> | <u>-</u> | <u>(50,000)</u> |
| Change in net position | (1,834) | 2,492,822 | 6,702 | 2,497,690 |
| Net position - beginning | <u>1,014,968</u> | <u>5,118,392</u> | <u>47,140</u> | <u>6,180,500</u> |
| Net position - ending | <u>\$ 1,013,134</u> | <u>\$ 7,611,214</u> | <u>\$ 53,842</u> | <u>\$ 8,678,190</u> |

BRAZORIA COUNTY, TEXAS

Exhibit 24

**COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS**

For the Year Ended September 30, 2021

| | Self Insurance Liability | Self Insurance Health | Self Insurance Health Clinic | Total |
|--|--------------------------------|-----------------------------|------------------------------------|----------------------|
| Cash Flows from Operating Activities: | | | | |
| Cash flows received from employees and other funds | \$ 2,798 | \$ 21,006,998 | \$ 693,035 | \$ 21,702,831 |
| Cash paid to and on behalf of employees | - | (16,861,653) | (700,658) | (17,562,311) |
| Cash paid to suppliers and others | (224,457) | (1,700,855) | (12,427) | (1,937,739) |
| Cash paid to other funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net cash provided (used) by operating activities | <u>(221,659)</u> | <u>2,444,490</u> | <u>(20,050)</u> | <u>2,202,781</u> |
| Cash Flows from Non-Capital Financing Activities: | | | | |
| Transfers from other funds | 219,906 | - | 50,000 | 269,906 |
| Transfers to other funds | <u>-</u> | <u>(50,000)</u> | <u>-</u> | <u>(50,000)</u> |
| Net cash provided (used) by non-capital financing activities | <u>219,906</u> | <u>(50,000)</u> | <u>50,000</u> | <u>219,906</u> |
| Cash Flows from Capital and Financing Activities: | | | | |
| Net cash provided (used) by capital and financing activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash Flows from Investing Activities: | | | | |
| Investment income | <u>1,137</u> | <u>34,685</u> | <u>856</u> | <u>36,678</u> |
| Net cash provided by investment activities | <u>1,137</u> | <u>34,685</u> | <u>856</u> | <u>36,678</u> |
| Net change in cash and temporary investments | (616) | 2,429,175 | 30,806 | 2,459,365 |
| Cash and temporary investments - beginning | <u>1,413,850</u> | <u>6,662,245</u> | <u>91,848</u> | <u>8,167,943</u> |
| Cash and temporary investments - ending | <u>\$ 1,413,234</u> | <u>\$ 9,091,420</u> | <u>\$ 122,654</u> | <u>\$ 10,627,308</u> |
| Reconciliation of Operating Income to Net Cash Provided (Used) By Operating Activities: | | | | |
| Operating Activities: | | | | |
| Operating income (loss) | \$(222,877) | \$ 2,508,477 | \$(44,154) | \$ 2,241,446 |
| Changes in Assets and Liabilities: | | | | |
| Increase In: | | | | |
| Accounts receivable | 2,798 | 20,508 | 3,889 | 27,195 |
| Increase (Decrease) in: | | | | |
| Accounts and accrued liabilities payable | (1,580) | 445,591 | 20,215 | 464,226 |
| Estimated claims payable | <u>-</u> | <u>(530,086)</u> | <u>-</u> | <u>(530,086)</u> |
| Net cash provided (used) for operating activities | <u>\$(221,659)</u> | <u>\$ 2,444,490</u> | <u>\$(20,050)</u> | <u>\$ 2,202,781</u> |

BRAZORIA COUNTY, TEXAS

Exhibit 25

COMBINING STATEMENT OF FUDICIARY NET POSITION

For the Year Ended September 30, 2021

| | Groundwater Conservation Fund | Adult Probation Fund | County & District Clerk Fund | Total Custodial Funds |
|---|-------------------------------------|----------------------------|---------------------------------------|-----------------------------|
| ASSETS: | | | | |
| Cash and temporary investments | \$ 1,671,013 | \$ 1,545,853 | \$ 12,894,006 | \$ 16,110,872 |
| Accounts receivable | 10,438 | - | - | 10,438 |
| Other assets | <u>33,372</u> | <u>593</u> | <u>-</u> | <u>33,965</u> |
| Total assets | <u>1,714,823</u> | <u>1,546,446</u> | <u>12,894,006</u> | <u>16,155,275</u> |
| LIABILITIES: | | | | |
| Accounts and accrued liabilities payable | 9,338 | 261,073 | - | 270,411 |
| Held for others | - | - | 12,894,006 | 12,894,006 |
| Due to other governments | <u>-</u> | <u>655</u> | <u>-</u> | <u>655</u> |
| Total liabilities | <u>9,338</u> | <u>261,728</u> | <u>12,894,006</u> | <u>13,165,072</u> |
| NET POSITION: | | | | |
| Individuals, organization and other governments | <u>1,705,485</u> | <u>1,284,718</u> | <u>-</u> | <u>2,990,203</u> |
| Total net position | <u>\$ 1,705,485</u> | <u>\$ 1,284,718</u> | <u>\$ -</u> | <u>\$ 2,990,203</u> |

BRAZORIA COUNTY, TEXAS

Exhibit 26

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended September 30, 2021

| | Groundwater Conservation Fund | Adult Probation Fund | County & District Clerk Fund | Total Custodial Funds |
|--|-------------------------------------|----------------------------|---------------------------------------|-----------------------------|
| Additions: | | | | |
| Collections for groundwater conservation | \$ 527,223 | \$ - | \$ - | \$ 527,223 |
| Collections for adult probation | - | 4,936,411 | - | 4,936,411 |
| Held for others | - | - | 49,698,814 | 49,698,814 |
| Investment income | <u>2,803</u> | <u>2,547</u> | - | <u>5,350</u> |
| Total additions | <u>530,026</u> | <u>4,938,958</u> | <u>49,698,814</u> | <u>55,167,798</u> |
| Deductions: | | | | |
| Payments for groundwater conservation | 446,782 | - | - | 446,782 |
| Payments for adult probation | - | 5,018,398 | - | 5,018,398 |
| Payments to individuals | <u>-</u> | <u>-</u> | <u>46,698,814</u> | <u>49,698,814</u> |
| Total deductions | <u>446,782</u> | <u>5,018,398</u> | <u>46,698,814</u> | <u>55,163,994</u> |
| Net change in net position | 83,244 | (79,440) | - | 3,804 |
| Net position - beginning (restated) | <u>1,622,241</u> | <u>1,364,158</u> | <u>-</u> | <u>2,986,399</u> |
| Net position - ending | <u>\$ 1,705,485</u> | <u>\$ 1,284,718</u> | <u>\$ -</u> | <u>\$ 2,990,203</u> |

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 27

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF NET POSITION

September 30, 2021

| FDS Line # | FDS Line Account Title | 14.871 Housing Choice Vouchers | 14.HCC HCV CARES Act Funding | 14.EHV Emergency Housing Voucher | Total |
|---------------|--|--------------------------------------|------------------------------------|---|---------------------|
| 111 | Cash - unrestricted | \$ 1,024,224 | \$ - | \$ - | \$ 1,024,224 |
| 113 | Cash - other restricted | - | 162,378 | 135,951 | 298,329 |
| 115 | Cash - restricted for payment of current liabilities | <u>12,128</u> | - | - | <u>12,128</u> |
| 100 | Total cash | <u>1,036,352</u> | <u>162,378</u> | <u>135,951</u> | <u>1,334,681</u> |
| 121 | Accounts receivable - PHA projects | <u>2,662</u> | - | - | <u>2,662</u> |
| 120 | Total receivables net of allowance for doubtful accounts | <u>2,662</u> | - | - | <u>2,662</u> |
| 150 | Total current assets | <u>1,039,014</u> | <u>162,378</u> | <u>135,951</u> | <u>1,337,343</u> |
| 190 | Total assets | <u>1,039,014</u> | <u>162,378</u> | <u>135,951</u> | <u>1,337,343</u> |
| 200 | Deferred outflow of resources | - | - | - | - |
| 290 | Total assets and deferred outflow of resources | <u>\$ 1,039,014</u> | <u>\$ 162,378</u> | <u>\$ 135,951</u> | <u>\$ 1,337,343</u> |
| 342 | Unearned revenue | \$ - | \$ 162,378 | \$ 69,083 | \$ 231,461 |
| 345 | Other current liabilities | <u>12,128</u> | - | <u>4,079</u> | <u>16,207</u> |
| 310 | Total current liabilities | <u>12,128</u> | <u>162,378</u> | <u>73,162</u> | <u>247,668</u> |
| 350 | Total non-current liabilities | - | - | - | - |
| 300 | Total liabilities | <u>12,128</u> | <u>162,378</u> | <u>73,162</u> | <u>247,668</u> |
| 400 | Deferred inflow of resources | - | - | - | - |
| 509.3 | Restricted net position | - | - | 62,789 | 62,789 |
| 512.3 | Unrestricted net position | <u>1,026,886</u> | - | - | <u>1,026,886</u> |
| 513 | Total net position | <u>1,026,886</u> | - | <u>62,789</u> | <u>1,089,675</u> |
| 600 | Total liabilities, deferred inflows of resources and net position | <u>\$ 1,039,014</u> | <u>\$ 162,378</u> | <u>\$ 135,951</u> | <u>\$ 1,337,343</u> |

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 28

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

| FDS Line# | FDS Line Account Title | 14.871 Housing Choice Vouchers | 14.HCC HCV CARES Act Funding | 14.EHV Emergency Housing Voucher | Total |
|-----------|---|--------------------------------|------------------------------|----------------------------------|------------------|
| 70600 | HUD PHA operating grants | \$ 4,314,799 | \$ 31,050 | \$ 104,836 | \$ 4,450,685 |
| 71100 | Investment income - unrestricted | 1,823 | - | - | 1,823 |
| 71400 | Fraud recovery | 21,298 | - | - | 21,298 |
| 71500 | Other revenue | 149,400 | - | - | 149,400 |
| 72000 | Investment income - restricted | 20 | 318 | 5 | 343 |
| 70000 | Total revenue | <u>4,487,340</u> | <u>31,368</u> | <u>104,841</u> | <u>4,623,549</u> |
| 91100 | Administrative salaries | 316,018 | - | 20,734 | 336,752 |
| 91400 | Advertising and marketing | 616 | - | - | 616 |
| 91500 | Employee benefit contributions - administrative | 114,762 | - | 6,509 | 121,271 |
| 91600 | Office expenses | 10,619 | 480 | 13 | 11,112 |
| 91810 | Allocated overhead | 790 | - | - | 790 |
| 91900 | Other | 32,072 | 30,888 | - | 62,960 |
| 91000 | Total operating - administrative | <u>474,877</u> | <u>31,368</u> | <u>27,256</u> | <u>533,501</u> |
| 92400 | Tenant services - other | - | - | 4,417 | 4,417 |
| 92500 | Total tenant services | - | - | 4,417 | 4,417 |
| 96130 | Workmen's compensation | - | - | 29 | 29 |
| 96100 | Total insurance premiums | - | - | 29 | 29 |
| 96900 | Total operating expenses | <u>474,877</u> | <u>31,368</u> | <u>31,702</u> | <u>537,947</u> |
| 97000 | Excess of operating revenue over operating expenses | <u>4,012,463</u> | - | <u>73,139</u> | <u>4,085,602</u> |
| 97300 | Housing assistance payments | 3,888,544 | - | 10,350 | 3,898,894 |
| 97350 | HAP Portability-In | 136,309 | - | - | 136,309 |
| 97600 | Capital outlays – governmental funds | 40,521 | - | - | 40,521 |
| 90000 | Total expenses | <u>4,540,251</u> | <u>31,368</u> | <u>42,052</u> | <u>4,613,671</u> |
| 10000 | Excess (deficiency) of total revenue over total | (52,911) | - | 62,789 | 9,878 |
| 11030 | Beginning equity | 1,079,797 | - | - | 1,079,797 |
| 11170 | Administrative fee equity | 1,026,886 | - | - | 1,026,886 |
| 11180 | Housing assistance payments equity | \$ - | \$ - | \$ 62,789 | \$ 62,789 |
| 11190 | Unit months available | <u>7,032</u> | - | <u>126</u> | <u>7,158</u> |
| 11210 | Number of unit months leased | <u>7,020</u> | - | <u>15</u> | <u>7,035</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> |
|-----------------|-------------|
|-----------------|-------------|

| | |
|-------------------------|---------|
| <u>Financial Trends</u> | 234-245 |
|-------------------------|---------|

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> | 246-253 |
|-------------------------|---------|

These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

| | |
|----------------------|---------|
| <u>Debt Capacity</u> | 254-259 |
|----------------------|---------|

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> | 260-261 |
|--|---------|

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> | 262-270 |
|------------------------------|---------|

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 Ten Fiscal Years
 (accrual basis of accounting)

| | Fiscal Year | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Governmental Activities: | | | | | |
| Net investment in capital assets | \$ 137,905,630 | \$ 167,975,425 | \$ 177,510,442 | \$ 190,567,382 | \$ 210,188,517 |
| Restricted For: | | | | | |
| Public transportation projects | 29,463,484 | 13,593,152 | 16,721,519 | 21,553,918 | 27,346,470 |
| Debt service | 3,745,648 | 3,570,603 | 3,742,201 | 4,278,259 | 7,674,598 |
| Capital projects | 2,793,607 | 2,551,020 | - | - | - |
| Records management | - | - | - | 3,105,754 | 3,495,356 |
| Other purposes | 4,313,104 | 4,257,142 | 7,582,694 | 5,221,242 | 7,144,425 |
| Unrestricted | <u>51,242,021</u> | <u>60,069,501</u> | <u>67,556,823</u> | <u>76,975,016</u> | <u>65,733,042</u> |
| Total governmental activities net position | <u>\$ 229,463,494</u> | <u>\$ 252,016,843</u> | <u>\$ 273,113,679</u> | <u>\$ 301,701,571</u> | <u>\$ 321,582,408</u> |
| Business-type Activities: | | | | | |
| Net investment in capital assets | \$ 17,090,784 | \$ 18,782,258 | \$ 19,869,765 | \$ 21,210,397 | \$ 20,323,878 |
| Restricted For: | | | | | |
| Other purposes | - | - | - | - | - |
| Unrestricted | <u>2,700,569</u> | <u>759,597</u> | <u>328,977</u> | <u>592,390</u> | <u>294,750</u> |
| Total business-type activities net position | <u>\$ 19,791,353</u> | <u>\$ 19,541,855</u> | <u>\$ 20,198,742</u> | <u>\$ 21,802,787</u> | <u>\$ 20,618,628</u> |
| Primary Government: | | | | | |
| Net investment in capital assets | \$ 154,996,414 | \$ 186,757,683 | \$ 197,380,207 | \$ 211,777,779 | \$ 230,512,395 |
| Restricted | 40,315,843 | 23,971,917 | 28,046,414 | 34,159,173 | 45,660,849 |
| Unrestricted | <u>53,942,590</u> | <u>60,829,098</u> | <u>67,885,800</u> | <u>77,567,406</u> | <u>66,027,792</u> |
| Total primary government net position | <u>\$ 249,254,847</u> | <u>\$ 271,558,698</u> | <u>\$ 293,312,421</u> | <u>\$ 323,504,358</u> | <u>\$ 342,201,036</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 | | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ 231,459,172 | \$ 241,023,067 | \$ 274,193,972 | \$ 314,308,327 | \$ 347,661,989 |
| 25,909,740 | 29,026,604 | 25,748,885 | 11,580,784 | 13,000,766 |
| 9,717,391 | 10,229,673 | 13,170,547 | 14,175,050 | 17,697,602 |
| - | - | - | - | - |
| 3,680,850 | 4,181,205 | 4,607,297 | 4,562,660 | 5,058,786 |
| 7,648,450 | 6,718,265 | 6,324,607 | 7,553,867 | 13,198,931 |
| <u>62,175,256</u> | <u>25,194,681</u> | <u>35,086,626</u> | <u>61,965,800</u> | <u>52,162,919</u> |
| <u>\$ 340,590,859</u> | <u>\$ 316,373,495</u> | <u>\$ 359,131,934</u> | <u>\$ 414,146,488</u> | <u>\$ 448,780,993</u> |
| \$ 20,086,292 | \$ 18,905,534 | \$ 18,496,602 | \$ 17,357,918 | \$ 16,060,113 |
| 23,333 | - | - | - | - |
| (583,380) | (962,440) | (1,835,488) | (2,078,243) | (2,406,258) |
| <u>\$ 19,526,245</u> | <u>\$ 17,943,094</u> | <u>\$ 16,661,114</u> | <u>\$ 15,279,675</u> | <u>\$ 13,653,855</u> |
| \$ 251,545,464 | \$ 259,928,601 | \$ 292,690,574 | \$ 331,666,245 | \$ 363,722,102 |
| 46,979,764 | 50,155,747 | 49,851,336 | 37,872,361 | 48,956,085 |
| <u>61,591,876</u> | <u>24,232,241</u> | <u>33,251,138</u> | <u>59,887,557</u> | <u>49,756,661</u> |
| <u>\$ 360,117,104</u> | <u>\$ 334,316,589</u> | <u>\$ 375,793,048</u> | <u>\$ 429,426,163</u> | <u>\$ 462,434,848</u> |

BRAZORIA COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

| | Fiscal Year | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Expenses | | | | | |
| Governmental Activities: | | | | | |
| General administration | \$ 8,531,830 | \$ 9,096,823 | \$ 9,482,542 | \$ 9,819,841 | \$ 13,333,069 |
| Judicial and legal | 17,444,241 | 18,506,367 | 19,631,411 | 20,702,777 | 27,480,125 |
| Financial administration | 9,885,427 | 11,048,456 | 12,903,144 | 14,199,026 | 16,962,227 |
| Elections | 429,119 | 501,530 | 424,419 | 593,251 | 755,000 |
| Public facilities | 4,295,595 | 4,482,211 | 4,552,789 | 4,247,946 | 5,161,249 |
| Public safety | 17,808,208 | 19,121,946 | 20,547,826 | 20,549,314 | 27,044,603 |
| Corrections | 24,663,264 | 26,263,608 | 27,590,517 | 28,672,523 | 35,532,021 |
| Public transportation | 27,267,696 | 28,234,409 | 32,301,984 | 27,695,529 | 37,065,270 |
| Health and welfare | 9,624,531 | 8,643,077 | 12,719,101 | 10,961,502 | 13,335,024 |
| Public assistance | 296,000 | 296,000 | 321,000 | 341,462 | 346,000 |
| Culture and recreation | 8,785,859 | 10,096,986 | 9,749,878 | 10,516,642 | 13,188,901 |
| Conservation | 348,908 | 528,928 | 399,428 | 394,293 | 508,036 |
| Environmental protection | 543,559 | 205,288 | 248,221 | 248,480 | 321,618 |
| Community development | 7,371,072 | 8,985,728 | 3,662,694 | 6,165,252 | 3,388,193 |
| Interest and fiscal charges | <u>2,811,695</u> | <u>3,563,248</u> | <u>4,401,503</u> | <u>3,640,139</u> | <u>1,143,440</u> |
| Total governmental activities expenses | <u>140,107,004</u> | <u>149,574,605</u> | <u>158,936,457</u> | <u>158,747,977</u> | <u>195,564,866</u> |
| Business-type Activities: | | | | | |
| Airport | <u>4,297,478</u> | <u>4,512,936</u> | <u>4,812,519</u> | <u>3,788,609</u> | <u>3,772,731</u> |
| Total business-type activities expenses | <u>4,297,478</u> | <u>4,512,936</u> | <u>4,812,519</u> | <u>3,788,609</u> | <u>3,772,731</u> |
| Total primary government expenses | <u>\$ 144,404,482</u> | <u>\$ 154,087,541</u> | <u>\$ 163,748,976</u> | <u>\$ 162,536,586</u> | <u>\$ 199,337,597</u> |
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| General administration | \$ 3,570,554 | \$ 3,006,250 | \$ 4,858,893 | \$ 3,447,340 | \$ 3,546,875 |
| Judicial and legal | 7,245,046 | 7,563,630 | 9,459,558 | 15,767,444 | 10,678,104 |
| Financial administration | 2,838,356 | 3,305,013 | 3,242,108 | 3,413,795 | 3,828,331 |
| Elections | 185,989 | 165,038 | 213,604 | 159,259 | 217,783 |
| Public facilities | 955,404 | 726,709 | 44,544 | 50,769 | 65,568 |
| Public safety | 1,476,484 | 1,719,624 | 1,319,332 | 1,257,535 | 1,597,103 |
| Corrections | 581,751 | 617,597 | 1,321,862 | 1,432,280 | 1,801,471 |
| Public transportation | 4,911,763 | 4,588,703 | 7,959,239 | 4,355,858 | 4,312,980 |
| Health and welfare | 459,708 | 908,637 | 375,082 | 390,289 | 447,359 |
| Culture and recreation | 337,249 | 331,142 | 356,613 | 376,878 | 381,621 |
| Conservation | 5,308 | 5,347 | 5,578 | 8,120 | 10,526 |
| Environmental protection | 6,783 | 5,644 | 7,350 | 8,544 | 11,232 |
| Community development | | | | 6,680 | 8,691 |
| Operating grants and contributions | 15,345,237 | 15,898,124 | 15,336,408 | 17,034,646 | 15,483,005 |
| Capital grants and contributions | <u>26,617,632</u> | <u>11,995,116</u> | <u>9,227,520</u> | <u>7,324,038</u> | <u>22,400,581</u> |
| Total governmental activities program revenues | <u>64,537,264</u> | <u>50,836,574</u> | <u>53,727,691</u> | <u>55,033,475</u> | <u>64,791,230</u> |

| | | | | | Fiscal Year |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|
| 2017 | 2018 | 2019 | 2020 | 2021 | |
| \$ 14,256,255 | \$ 15,943,484 | \$ 16,810,991 | \$ 12,484,814 | \$ 16,701,091 | |
| 26,160,276 | 28,537,150 | 27,314,883 | 22,906,740 | 27,526,421 | |
| 16,585,661 | 17,830,059 | 18,805,435 | 16,887,764 | 19,742,052 | |
| 754,753 | 836,365 | 1,361,669 | 1,720,753 | 2,174,926 | |
| 5,259,745 | 5,225,522 | 5,247,189 | 5,062,521 | 5,956,276 | |
| 27,179,614 | 27,482,318 | 27,381,203 | 24,575,882 | 31,115,701 | |
| 33,551,741 | 33,957,749 | 32,662,051 | 27,216,528 | 33,425,671 | |
| 45,740,054 | 37,398,020 | 34,073,697 | 35,138,282 | 37,954,652 | |
| 14,497,556 | 14,577,622 | 13,889,607 | 12,747,049 | 15,098,035 | |
| 332,676 | 403,000 | 527,800 | 413,000 | 358,000 | |
| 13,131,875 | 13,987,290 | 13,473,732 | 12,208,080 | 14,401,869 | |
| 535,470 | 506,265 | 474,122 | 321,954 | 379,323 | |
| 237,091 | 392,236 | 309,487 | 262,279 | 3,812,363 | |
| 3,372,148 | 1,820,655 | 3,361,334 | 7,838,618 | 5,754,091 | |
| <u>2,297,450</u> | <u>2,895,303</u> | <u>2,816,633</u> | <u>2,757,023</u> | <u>2,059,956</u> | |
| <u>203,892,365</u> | <u>201,793,038</u> | <u>198,509,833</u> | <u>182,541,287</u> | <u>216,460,427</u> | |
| | | | | | |
| <u>3,918,718</u> | <u>4,275,005</u> | <u>4,404,534</u> | <u>3,730,554</u> | <u>3,633,163</u> | |
| <u>3,918,718</u> | <u>4,275,005</u> | <u>4,404,534</u> | <u>3,730,554</u> | <u>3,633,163</u> | |
| <u>\$ 207,811,083</u> | <u>\$ 206,068,043</u> | <u>\$ 202,914,367</u> | <u>\$ 186,271,841</u> | <u>\$ 220,093,590</u> | |
| | | | | | |
| \$ 3,344,021 | \$ 3,473,990 | \$ 3,637,744 | \$ 3,467,464 | \$ 3,635,375 | |
| 12,217,919 | 5,671,148 | 14,032,244 | 7,345,905 | 9,548,355 | |
| 3,807,513 | 4,180,739 | 4,281,105 | 4,148,765 | 4,365,719 | |
| 204,982 | 228,514 | 358,305 | 152,296 | 528,650 | |
| 241,048 | 275,973 | 83,985 | 84,740 | 84,979 | |
| 1,676,667 | 1,760,985 | 1,733,321 | 1,699,289 | 2,205,927 | |
| 1,825,059 | 2,032,401 | 1,988,354 | 2,009,717 | 2,226,130 | |
| 4,284,827 | 4,592,759 | 4,586,095 | 4,546,637 | 4,726,941 | |
| 465,259 | 536,992 | 537,995 | 539,251 | 591,807 | |
| 385,641 | 464,922 | 485,501 | 454,508 | 662,129 | |
| 16,799 | 19,107 | 12,942 | 20,109 | 20,221 | |
| 8,315 | 9,952 | 9,908 | 9,851 | 11,928 | |
| 9,100 | 9,629 | 24,558 | 31,351 | 12,825 | |
| 27,063,149 | 17,459,322 | 36,340,548 | 31,760,968 | 41,531,306 | |
| <u>12,904,515</u> | <u>3,800,879</u> | <u>6,743,377</u> | <u>13,083,821</u> | <u>10,918,303</u> | |
| <u>68,454,814</u> | <u>44,517,312</u> | <u>74,855,982</u> | <u>69,354,672</u> | <u>81,070,595</u> | |

BRAZORIA COUNTY, TEXAS

CHANGES IN NET POSITION - Continued

Last Ten Fiscal Years

(accrual basis of accounting)

| | Fiscal Year | | | | |
|--|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Business-type Activities: | | | | | |
| Charges for Services | \$ 3,096,897 | \$ 3,275,992 | \$ 3,409,103 | \$ 2,552,465 | \$ 2,214,867 |
| Operating Grants and Contributions | 8,509 | - | 57,014 | 56,643 | 50,000 |
| Capital Grants and Contributions | <u>157,535</u> | <u>964,718</u> | <u>1,999,330</u> | <u>2,194,205</u> | <u>65,169</u> |
| Total business-type activities program revenues | <u>3,262,941</u> | <u>4,240,710</u> | <u>5,465,447</u> | <u>4,803,313</u> | <u>2,330,036</u> |
| Total primary government program revenues | <u>\$ 67,800,205</u> | <u>\$ 55,077,284</u> | <u>\$ 59,193,138</u> | <u>\$ 59,836,788</u> | <u>\$ 67,121,266</u> |
| Net (Expense)/Revenue: | | | | | |
| Governmental activities | \$(75,569,740) | \$(98,738,031) | \$(105,208,766) | \$(103,714,502) | \$(130,773,636) |
| Business-type activities | <u>(1,034,537)</u> | <u>(272,226)</u> | <u>652,928</u> | <u>1,014,704</u> | <u>(1,442,695)</u> |
| Total primary governmental net expense | <u>(76,604,277)</u> | <u>(99,010,257)</u> | <u>(104,555,838)</u> | <u>(102,699,798)</u> | <u>(132,216,331)</u> |
| General Revenues & Other Changes in Net Position | | | | | |
| Governmental Activities: | | | | | |
| Property taxes | 92,323,262 | 100,582,765 | 104,524,246 | 110,895,732 | 116,355,826 |
| Sales and other taxes | 18,244,871 | 20,439,065 | 22,400,586 | 28,255,671 | 31,299,375 |
| Grants and contributions not restricted to specific programs | 254,896 | 243,808 | 321,088 | 709,617 | 1,607,901 |
| Investment income | 341,652 | 563,572 | 429,659 | 499,740 | 775,821 |
| Gain on sale of capital assets | 671,000 | - | 280,921 | 99,302 | 217,277 |
| Miscellaneous | - | 1,010,487 | 305,676 | 1,934,315 | 656,809 |
| Transfers | <u>(1,894,000)</u> | <u>(20,145)</u> | <u>-</u> | <u>(690,800)</u> | <u>(258,536)</u> |
| Total governmental activities | <u>109,941,681</u> | <u>122,819,552</u> | <u>128,262,176</u> | <u>141,703,577</u> | <u>150,654,473</u> |
| Business-type Activities: | | | | | |
| Investment income | 2,760 | 2,583 | 168 | - | - |
| Gain on disposition of capital assets | 3,563 | - | 3,791 | - | - |
| Transfers | <u>1,894,000</u> | <u>20,145</u> | <u>-</u> | <u>690,800</u> | <u>258,536</u> |
| Total business-type activities | <u>1,900,323</u> | <u>22,728</u> | <u>3,959</u> | <u>690,800</u> | <u>258,536</u> |
| Total primary government | <u>111,842,004</u> | <u>122,842,280</u> | <u>128,266,135</u> | <u>142,394,377</u> | <u>150,913,009</u> |
| Change in Net Position | | | | | |
| Governmental activities | 34,371,941 | 24,081,521 | 23,053,410 | 37,989,075 | 19,880,837 |
| Business-type activities | <u>865,786</u> | <u>(249,498)</u> | <u>656,887</u> | <u>1,705,504</u> | <u>(1,184,159)</u> |
| Total primary government | <u>\$ 35,237,727</u> | <u>\$ 23,832,023</u> | <u>\$ 23,710,297</u> | <u>\$ 39,694,579</u> | <u>\$ 18,696,678</u> |

| Fiscal Year | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ 2,465,723 | \$ 2,912,439 | \$ 3,010,964 | \$ 2,075,086 | \$ 1,879,926 |
| 49,999 | 50,000 | 90,303 | 274,029 | 127,417 |
| 310,613 | - | - | - | - |
| <u>2,826,335</u> | <u>2,962,439</u> | <u>3,101,267</u> | <u>2,349,115</u> | <u>2,007,343</u> |
| <u>\$ 71,281,149</u> | <u>\$ 47,479,751</u> | <u>\$ 77,957,249</u> | <u>\$ 71,703,787</u> | <u>\$ 83,077,938</u> |
| \$(135,437,551) | \$(157,275,726) | \$(123,653,851) | \$(113,486,615) | \$(135,389,832) |
| (1,092,383) | (1,312,566) | (1,303,267) | (1,381,439) | (1,625,820) |
| <u>(136,529,934)</u> | <u>(158,588,292)</u> | <u>(124,957,118)</u> | <u>(114,868,054)</u> | <u>(137,015,652)</u> |
| 118,684,474 | 122,695,031 | 126,124,289 | 129,619,290 | 134,699,363 |
| 33,270,942 | 34,953,712 | 34,405,177 | 36,071,629 | 34,007,261 |
| 47,527 | 77,234 | 70,202 | 13,094 | 158,383 |
| 1,373,196 | 2,557,533 | 4,000,026 | 1,828,793 | 307,728 |
| 59,747 | 73,625 | 159,277 | 102,710 | - |
| 1,010,116 | 651,734 | 1,674,561 | 759,081 | 851,602 |
| - | - | (21,242) | - | - |
| <u>154,446,002</u> | <u>161,008,869</u> | <u>166,412,290</u> | <u>168,394,597</u> | <u>170,024,337</u> |
| - | 373 | 45 | - | - |
| - | - | - | - | - |
| - | - | <u>21,242</u> | - | - |
| <u>-0-</u> | <u>373</u> | <u>21,287</u> | <u>-</u> | <u>-</u> |
| <u>154,446,002</u> | <u>161,009,242</u> | <u>166,433,577</u> | <u>168,394,597</u> | <u>170,024,337</u> |
| 19,008,451 | 3,733,143 | 42,758,439 | 54,907,982 | 34,634,505 |
| (1,092,383) | (1,312,193) | (1,281,980) | (1,381,439) | (1,625,820) |
| <u>\$ 17,916,068</u> | <u>\$ 2,420,950</u> | <u>\$ 41,476,459</u> | <u>\$ 53,526,543</u> | <u>\$ 33,008,685</u> |

BRAZORIA COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

| | Fiscal Year | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| General Fund: | | | | | |
| Nonspendable | \$ 1,165,424 | \$ 1,351,205 | \$ 9,863,383 | \$ 12,549,827 | \$ 13,860,880 |
| Restricted | 1,453,855 | 935,285 | 102,797 | 94,151 | 96,059 |
| Committed | 1,467,868 | 1,741,708 | 938,565 | 808,460 | 775,536 |
| Unassigned | <u>41,062,932</u> | <u>50,715,965</u> | <u>52,891,607</u> | <u>64,255,372</u> | <u>75,587,237</u> |
| Total general fund | <u>\$ 45,150,079</u> | <u>\$ 54,744,163</u> | <u>\$ 63,796,352</u> | <u>\$ 77,707,810</u> | <u>\$ 90,319,712</u> |
| All Other Governmental Funds: | | | | | |
| Nonspendable | \$ 1,542,479 | \$ 1,312,148 | \$ 1,217,016 | \$ 1,335,749 | \$ 1,426,375 |
| Restricted | 63,146,748 | 53,067,517 | 39,060,016 | 41,894,278 | 51,067,721 |
| Committed | | | 6,387,244 | 1,008,271 | 897,615 |
| Unassigned | <u>(249,837)</u> | <u>(1,179,913)</u> | <u>(122,709)</u> | <u>(15,673)</u> | <u>(523,030)</u> |
| Total all other governmental funds | <u>\$ 64,439,390</u> | <u>\$ 53,199,752</u> | <u>\$ 46,541,567</u> | <u>\$ 44,222,625</u> | <u>\$ 52,868,681</u> |

Table 3

| Fiscal Year | | | | |
|----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ 1,147,613 | \$ 1,435,315 | \$ 1,787,794 | \$ 2,212,018 | \$ 3,360,917 |
| 101,041 | 93,390 | 87,764 | 72,978 | 67,285 |
| 803,179 | 753,344 | 781,807 | 795,120 | 785,138 |
| <u>93,351,198</u> | <u>102,210,746</u> | <u>106,867,643</u> | <u>110,226,060</u> | <u>95,307,373</u> |
| <u>\$ 95,403,031</u> | <u>\$ 104,492,795</u> | <u>\$ 109,525,008</u> | <u>\$ 113,306,176</u> | <u>\$ 99,520,713</u> |
| | | | | |
| \$ 1,095,455 | \$ 852,568 | \$ 674,307 | \$ 814,856 | \$ 954,094 |
| 47,605,744 | 57,566,618 | 56,287,043 | 40,579,679 | 49,533,539 |
| 858,914 | 900,466 | 940,408 | 897,084 | 1,160,828 |
| (98,043) | (4,320,798) | (919,948) | (1,563,639) | (452,781) |
| <u>\$ 49,462,070</u> | <u>\$ 54,998,854</u> | <u>\$ 56,981,810</u> | <u>\$ 40,727,980</u> | <u>\$ 51,195,680</u> |

BRAZORIA COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(modified accrual basis of accounting)

| | Fiscal Year | | | | |
|---|--------------------|----------------------|----------------------|--------------------|--------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Revenues: | | | | | |
| Taxes | \$ 110,958,850 | \$ 121,080,797 | \$ 127,161,551 | \$ 138,766,567 | \$ 147,866,922 |
| Intergovernmental | 36,457,092 | 25,990,993 | 24,277,946 | 23,501,265 | 22,995,395 |
| Charges for services | 9,630,462 | 10,326,829 | 10,883,414 | 11,565,888 | 12,103,145 |
| Licenses and permits | 4,876,770 | 5,245,553 | 5,655,291 | 5,523,340 | 5,904,986 |
| Fines and forfeitures | 3,772,795 | 4,332,729 | 4,168,138 | 3,825,950 | 3,924,628 |
| Special assessments | 193,309 | 196,203 | 195,833 | 103,901 | 106,388 |
| Investment income | 330,704 | 531,586 | 415,901 | 492,533 | 766,417 |
| Miscellaneous | <u>2,259,033</u> | <u>2,360,819</u> | <u>5,742,304</u> | <u>4,612,592</u> | <u>18,458,808</u> |
| Total revenues | <u>168,479,015</u> | <u>170,065,509</u> | <u>178,500,378</u> | <u>188,392,042</u> | <u>212,126,689</u> |
| Expenditures: | | | | | |
| Current Expenditures: | | | | | |
| General administration | 8,086,323 | 8,548,201 | 10,301,303 | 9,246,389 | 11,074,339 |
| Judicial and legal | 16,980,083 | 17,856,724 | 19,011,805 | 20,340,488 | 21,059,499 |
| Financial administration | 10,309,390 | 11,374,699 | 12,083,956 | 13,174,716 | 12,632,942 |
| Elections | 412,593 | 487,833 | 417,732 | 609,346 | 742,970 |
| Public facilities | 4,876,561 | 4,288,098 | 4,253,519 | 4,364,603 | 4,286,261 |
| Public safety | 17,558,737 | 18,673,646 | 19,446,981 | 20,264,608 | 20,095,975 |
| Corrections | 23,475,441 | 24,472,837 | 25,275,267 | 27,032,437 | 27,862,534 |
| Public transportation | 18,796,758 | 20,085,745 | 23,512,232 | 18,559,567 | 23,452,938 |
| Health and welfare | 9,296,836 | 8,233,428 | 12,288,441 | 10,750,567 | 11,483,007 |
| Public assistance | 296,000 | 296,000 | 321,000 | 346,000 | 346,000 |
| Culture and recreation | 8,977,994 | 9,978,916 | 9,344,677 | 10,369,672 | 10,469,790 |
| Conservation | 334,459 | 509,363 | 432,729 | 386,447 | 428,328 |
| Environmental protection | 532,919 | 9,176,406 | 235,250 | 233,191 | 242,319 |
| Community development | 7,369,411 | 15,956,234 | 3,648,487 | 6,155,624 | 3,371,875 |
| Capital outlay | 29,094,764 | 12,420,735 | 38,547,549 | 25,703,879 | 32,159,320 |
| Debt Service: | | | | | |
| Principal | 5,590,000 | 5,520,000 | 3,500,000 | 5,385,000 | 4,495,000 |
| Interest and fiscal charges | <u>3,187,785</u> | <u>3,956,542</u> | <u>3,757,309</u> | <u>3,613,673</u> | <u>3,326,676</u> |
| Total expenditures | <u>165,176,054</u> | <u>171,835,407</u> | <u>186,378,237</u> | <u>176,536,207</u> | <u>187,529,773</u> |
| Excess of revenues over (under) expenditures | <u>3,302,961</u> | <u>(1,769,898)</u> | <u>(7,877,859)</u> | <u>11,855,835</u> | <u>24,596,916</u> |

| Fiscal Year | | | | |
|--------------------|--------------------|--------------------|-----------------------|----------------------|
| 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ 151,822,127 | \$ 156,637,465 | \$ 160,113,605 | \$ 165,341,870 | \$ 168,267,605 |
| 29,188,892 | 16,449,618 | 32,175,574 | 36,643,756 | 31,711,899 |
| 12,580,108 | 13,144,085 | 13,353,468 | 13,127,243 | 13,900,550 |
| 5,897,453 | 6,336,616 | 5,540,952 | 5,296,543 | 2,366,504 |
| 3,951,481 | 4,673,351 | 4,284,839 | 3,509,011 | 3,187,227 |
| 59,424 | 170,576 | 106,830 | 132,278 | 206,614 |
| 1,358,178 | 2,522,920 | 3,949,252 | 1,784,081 | 271,390 |
| <u>12,472,269</u> | <u>6,205,259</u> | <u>13,536,466</u> | <u>9,641,079</u> | <u>26,291,932</u> |
| <u>217,329,932</u> | <u>206,139,890</u> | <u>233,060,986</u> | <u>235,475,861</u> | <u>246,203,721</u> |
| 12,877,768 | 14,472,020 | 15,196,356 | 13,101,857 | 15,931,252 |
| 22,443,315 | 24,323,747 | 25,688,967 | 26,372,914 | 27,084,597 |
| 14,207,371 | 15,884,878 | 17,549,834 | 17,943,811 | 18,638,130 |
| 740,275 | 380,308 | 466,363 | 831,987 | 1,270,185 |
| 4,565,395 | 4,487,448 | 4,638,972 | 4,848,889 | 5,283,051 |
| 22,448,522 | 22,857,035 | 24,278,231 | 26,773,455 | 28,770,157 |
| 28,872,444 | 29,622,245 | 30,075,609 | 30,948,717 | 31,871,133 |
| 33,730,772 | 24,490,219 | 21,592,301 | 24,202,771 | 22,473,280 |
| 13,023,794 | 13,040,895 | 12,923,855 | 13,281,498 | 14,265,482 |
| 393,500 | 403,000 | 410,000 | 413,000 | 358,000 |
| 11,276,542 | 12,094,791 | 12,418,219 | 13,137,884 | 13,378,374 |
| 459,633 | 437,162 | 442,055 | 402,688 | 354,169 |
| 211,045 | 359,502 | 301,520 | 305,172 | 3,807,217 |
| 3,352,989 | 1,806,228 | 3,346,093 | 7,828,403 | 5,751,304 |
| 40,393,990 | 23,877,541 | 46,969,481 | 58,188,889 | 53,075,685 |
| 3,780,000 | 6,645,000 | 6,805,000 | 6,708,944 | 4,365,000 |
| <u>3,089,439</u> | <u>3,143,310</u> | <u>3,161,438</u> | <u>3,178,453</u> | <u>2,597,325</u> |
| <u>215,866,794</u> | <u>198,325,329</u> | <u>226,264,294</u> | <u>248,469,332</u> | <u>249,274,341</u> |
| <u>1,463,138</u> | <u>7,814,561</u> | <u>6,796,692</u> | <u>(12,993,471)</u> | <u>(3,070,620)</u> |

(continued)

BRAZORIA COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - Continued**

Last Ten Fiscal Years

(modified accrual basis of accounting)

| | Fiscal Year | | | | |
|---|----------------------|------------------------|---------------------|----------------------|----------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Other Financing Sources (Uses): | | | | | |
| Issuance of general obligation bonds | \$ 38,125,000 | \$ - | \$ - | \$ - | \$ 16,550,000 |
| Issuance of tax notes | - | - | 9,900,000 | - | - |
| Premium on the sale of bonds | 3,076,953 | - | - | - | 2,250,887 |
| Proceeds from sale of capital assets | 107,459 | 144,489 | 371,862 | 427,481 | 388,849 |
| Payments to escrow agent | (4,660,830) | - | - | - | (18,432,305) |
| Transfers in | 4,097,912 | 2,065,045 | 4,675,224 | 10,464,194 | 2,439,057 |
| Transfers out | (5,991,912) | (2,085,190) | (4,675,224) | (11,154,994) | (6,535,446) |
| Total other financing sources (uses) | <u>34,754,582</u> | <u>124,344</u> | <u>10,271,862</u> | <u>(263,319)</u> | <u>(3,338,958)</u> |
| Net change in fund balances | <u>\$ 38,057,543</u> | <u>\$ (1,645,554)</u> | <u>\$ 2,394,003</u> | <u>\$ 11,592,516</u> | <u>\$ 21,257,958</u> |
| Debt service as a percentage of noncapital expenditures | 6.5% | 5.9% | 4.9% | 6.0% | 5.0% |

| | | Fiscal Year | | | | |
|----|------------------|----------------------|---------------------|------------------------|-----------------------|------|
| | | 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ | - | \$ 12,535,000 | \$ - | \$ 9,840,000 | \$ - | - |
| | - | - | - | - | - | - |
| | - | 1,329,158 | - | 1,884,729 | - | - |
| | 213,570 | 370,337 | 397,833 | 525,379 | 166,191 | - |
| | - | (4,922,508) | - | (11,682,740) | - | - |
| | 7,102,652 | 3,402,319 | 5,736,527 | 7,276,559 | 11,106,437 | - |
| | (7,102,652) | (5,902,319) | (5,915,883) | (7,323,118) | (11,326,343) | - |
| | <u>213,570</u> | <u>6,811,987</u> | <u>218,477</u> | <u>520,809</u> | <u>(53,715)</u> | |
| \$ | <u>1,676,708</u> | <u>\$ 14,626,548</u> | <u>\$ 7,015,169</u> | <u>\$(12,472,662)</u> | <u>\$(3,124,335)</u> | |
| | 3.9% | 5.6% | 5.6% | 5.2% | 3.5% | |

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 | | | | | | |
| 2021 | \$ 21,074,583 | \$ 32,152,170 | \$ 53,226,753 | \$ 24,656,906 | \$ 28,569,847 | \$ 184,500 | \$ 5,697,826 | \$ 34,452,173 | \$ 0.392017 |
| 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 |

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)

| | 2011 Tax Rate for 9/30/12 | 2012 Tax Rate for 9/30/13 | 2013 Tax Rate for 9/30/14 | 2014 Tax Rate for 9/30/15 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| County Direct Rates: | | | | |
| General Fund | 0.323617 | 0.323913 | 0.335050 | 0.326841 |
| Road & Bridge | 0.036500 | 0.045000 | 0.050000 | 0.056480 |
| Mosquito Control | 0.010000 | 0.013947 | 0.013540 | 0.013540 |
| Special R&B - Article 6790 | 0.060000 | 0.060000 | 0.060000 | 0.060000 |
| Debt Service Fund - Jail Building Bonds | 0.015000 | 0.011587 | - | - |
| General Obligation - 2012 Refunding | 0.006000 | 0.002800 | 0.004600 | 0.004410 |
| Certificate of Obligation - Series 2006 | 0.005784 | 0.005363 | 0.005350 | 0.005070 |
| Certificate of Obligation - Series 2012 | - | 0.006250 | 0.005360 | 0.005120 |
| Certificate of Obligation - Series 2018 | - | - | - | - |
| 2013 Tax Notes | - | - | - | 0.008800 |
| 2016 Limited Tax Refunding | - | - | - | - |
| Brazoria County Toll Road Authority | - | - | - | - |
| 2021 Building Project | - | - | - | - |
| Mobility Bonds | 0.016200 | 0.017000 | 0.018120 | 0.018239 |
| Total direct rate | <u>0.473101</u> | <u>0.485860</u> | <u>0.492020</u> | <u>0.498500</u> |
| City Rates: | | | | |
| Alvin | 0.843600 | 0.843800 | 0.843600 | 0.838600 |
| Angleton | 0.723500 | 0.723500 | 0.723500 | 0.723500 |
| Brazoria | 0.762300 | 0.762300 | 0.770700 | 0.770700 |
| Brookside Village | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| Clute | 0.672000 | 0.672000 | 0.672000 | 0.672000 |
| Danbury | 0.826940 | 0.826940 | 0.829169 | 0.829169 |
| Freeport | 0.680000 | 0.700000 | 0.675586 | 0.675586 |
| City of Hillcrest Village | 0.389106 | 0.391782 | 0.432600 | 0.448415 |
| Town of Holiday Lakes | 1.035704 | 1.085564 | 1.062565 | 1.046788 |
| Village of Jones Creek | 0.380000 | 0.380000 | 0.410000 | 0.410000 |
| Lake Jackson | 0.390000 | 0.390000 | 0.390000 | 0.216473 |
| Liverpool | 0.236850 | 0.230463 | 0.230463 | 0.387500 |
| City of Iowa Colony | - | - | - | - |
| Manvel | 0.587863 | 0.587863 | 0.587863 | 0.580000 |
| City of Oyster Creek | 0.431106 | 0.473161 | 0.476394 | 0.476394 |
| Pearland | 0.685100 | 0.705100 | 0.705100 | 0.712100 |
| Town of Quintana | 0.024413 | 0.023640 | 0.022882 | 0.013046 |
| Richwood | 0.693660 | 0.735680 | 0.735680 | 0.735680 |
| Village of Bailey's Prairie | - | - | - | - |
| Village of Surfside Beach | 0.402610 | 0.432601 | 0.432601 | 0.397940 |
| Sweeny | 0.782818 | 0.844034 | 0.887456 | 0.908000 |
| West Columbia | 0.831900 | 0.831900 | 0.831900 | 0.831900 |
| School District Rates: | | | | |
| Alvin ISD | 1.344100 | 1.329100 | 1.329100 | 1.417000 |
| Angleton ISD | 1.455200 | 1.455200 | 1.455200 | 1.455200 |
| Brazosport ISD | 1.241500 | 0.125950 | 1.255300 | 1.255300 |
| Columbia-Brazoria ISD | 1.296500 | 1.296500 | 1.296500 | 1.284700 |
| Damon ISD | 1.170000 | 1.170000 | 1.170000 | 1.170000 |
| Danbury ISD | 1.137000 | 1.136445 | 1.141081 | 1.240000 |
| Pearland ISD | 1.419400 | 1.419400 | 1.415700 | 1.415700 |
| Sweeny ISD | 1.211700 | 1.211700 | 1.211700 | 1.211700 |
| Special District Rates: | | | | |
| Alvin Community College | 0.199485 | 0.199756 | 0.199756 | 0.204009 |
| Angleton-Danbury Hospital | 0.299592 | 0.359592 | 0.362678 | 0.346854 |
| Brazoria Co. DD #1 (Angleton) | 0.176563 | 0.176563 | 0.175448 | 0.176597 |
| Brazoria Co. DD #2 (Velasco) | 0.094214 | 0.094805 | 0.100226 | 0.098018 |
| 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) | 0.188304 | 0.193966 | 0.193194 | 0.186402 |
| Brazoria Co. DD #8 (Danbury) | 0.366000 | 0.366000 | 0.349474 | 0.325442 |
| Brazoria Co. DD #11 (W. Brazoria Co.) | 0.020000 | 0.020000 | 0.020000 | 0.020000 |
| Brazoria Co. FWSD #1 | 0.280000 | 0.250000 | - | - |
| Brazoria Co. MUD #2 (Southwyck) | 0.500000 | 0.490000 | 0.490000 | 0.490000 |
| Brazoria Co. MUD #3 (Silverlake) | 0.630000 | 0.630000 | 0.630000 | 0.630000 |
| Brazoria Co. MUD #4 (Country Place) | 0.660000 | 0.630000 | - | - |
| Brazoria Co. MUD #6 (Weatherford) | 0.630000 | 0.630000 | 0.630000 | 0.630000 |
| Brazoria Co. MUD #16 | 0.950000 | 0.940000 | 0.940000 | 0.940000 |

Table 6
Page 1 of 2

| 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 | 2020 Tax Rate for 9/30/21 |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 0.317704 | 0.300829 | 0.292097 | 0.282324 | 0.273324 | 0.255583 |
| 0.055000 | 0.055000 | 0.050000 | 0.050000 | 0.050000 | 0.050000 |
| 0.011690 | 0.006500 | 0.003000 | 0.001500 | 0.007657 | 0.006000 |
| 0.060000 | 0.060000 | 0.060000 | 0.060000 | 0.050000 | 0.050000 |
| - | - | - | - | - | - |
| 0.004100 | 0.003700 | 0.001600 | - | - | - |
| 0.004700 | - | - | - | - | - |
| 0.004700 | 0.004026 | 0.008500 | 0.007500 | 0.007570 | 0.007100 |
| - | - | - | 0.001290 | 0.001320 | 0.002434 |
| 0.001606 | 0.001450 | 0.007300 | 0.010100 | 0.009240 | - |
| - | 0.003300 | 0.003090 | 0.003800 | 0.002860 | 0.002500 |
| 0.010700 | 0.009600 | 0.007300 | 0.007000 | 0.002762 | - |
| - | - | - | - | - | 0.009000 |
| 0.015800 | 0.013000 | 0.007347 | 0.004400 | 0.010500 | 0.009400 |
| <u>0.486000</u> | <u>0.457405</u> | <u>0.440234</u> | <u>0.427914</u> | <u>0.415233</u> | <u>0.392017</u> |
| 0.838600 | 0.798000 | 0.788000 | 0.788000 | 0.788000 | 0.768000 |
| 0.717598 | 0.707598 | 0.707598 | 0.697580 | 0.697580 | 0.665144 |
| 0.790700 | 0.790700 | 0.721976 | 0.721976 | 0.680476 | 0.680476 |
| 0.528600 | 0.528600 | 0.528600 | 0.733767 | 0.636187 | 0.552750 |
| 0.659000 | 0.643000 | 0.625000 | 0.625000 | 0.625000 | 0.595392 |
| 0.799313 | 0.768701 | 0.765672 | 0.816924 | 0.773569 | 0.697258 |
| 0.645642 | 0.628005 | 0.628005 | 0.628005 | 0.628005 | 0.615859 |
| 0.412180 | 0.407932 | 0.407932 | 0.410335 | 0.389010 | 0.389010 |
| 0.965516 | 0.869048 | 1.010761 | 1.468486 | 1.360949 | 1.020000 |
| 0.410000 | 0.410000 | 0.410000 | 0.462691 | 0.411289 | 0.440000 |
| 0.360000 | 0.337500 | 0.337500 | 0.335200 | 0.348200 | 0.328977 |
| 0.215304 | 0.193770 | 0.189288 | 0.189288 | 0.189288 | 0.164649 |
| - | 0.444372 | 0.429500 | 0.489209 | 0.489209 | 0.469209 |
| 0.580000 | 0.570000 | 0.570000 | 0.690000 | 0.640000 | 0.610000 |
| 0.332273 | 0.303816 | 0.303816 | 0.258976 | 0.293346 | 0.238518 |
| 0.705300 | 0.681200 | 0.685059 | 0.709158 | 0.741212 | 0.720000 |
| 0.013046 | 0.012938 | 0.013830 | 0.014898 | 0.014898 | 0.013426 |
| 0.735680 | 0.672580 | 0.634444 | 0.670204 | 0.670204 | 0.627470 |
| - | 0.069164 | 0.069706 | 0.069706 | 0.069367 | 0.064830 |
| 0.375204 | 0.359506 | 0.359506 | 0.359506 | 0.353778 | 0.334846 |
| 0.842869 | 0.747062 | 0.747062 | 0.747062 | 0.747062 | 0.701553 |
| 0.830000 | 0.830000 | 0.820000 | 0.820000 | 0.820000 | 0.731770 |
| 1.417000 | 1.450000 | 1.450000 | 1.450000 | 1.397700 | 1.397700 |
| 1.455200 | 1.455200 | 1.455200 | 1.455200 | 1.385200 | 1.331300 |
| 1.255300 | 1.255300 | 1.255300 | 1.255300 | 1.185300 | 1.181700 |
| 1.284700 | 1.284700 | 1.269500 | 1.258059 | 1.170340 | 1.088140 |
| 1.170000 | 1.170000 | 1.170000 | 1.170000 | 1.068300 | 0.963000 |
| 1.255000 | 1.256600 | 1.250700 | 1.604700 | 1.468350 | 1.392720 |
| 1.415600 | 1.415600 | 1.415600 | 1.415600 | 1.395600 | 1.318500 |
| 1.211700 | 1.211700 | 1.211700 | 1.211700 | 1.141700 | 1.036400 |
| 0.204009 | 0.191744 | 0.180750 | 0.187775 | 0.185862 | 0.183443 |
| 0.321751 | 0.302817 | 0.273681 | 0.258328 | 0.242259 | 0.205909 |
| 0.166619 | 0.155164 | 0.146855 | 0.131182 | 0.130352 | 0.109962 |
| 0.093878 | 0.091501 | 0.085000 | 0.084120 | 0.084550 | 0.078150 |
| 0.150000 | 0.150000 | 0.150000 | 0.150000 | 0.150000 | 0.145880 |
| 0.155500 | 0.146000 | 0.146000 | 0.146000 | 0.146000 | 0.146000 |
| 0.171667 | 0.156283 | 0.150131 | 0.154637 | 0.151131 | 0.142736 |
| 0.307812 | 0.276115 | 0.252063 | 0.252063 | 0.232948 | 0.209378 |
| 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.020000 | 0.019695 |
| - | - | - | - | - | - |
| 0.440000 | 0.440000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.620000 | 0.620000 | 0.590000 | 0.590000 | 0.590000 | 0.350000 |
| - | - | - | - | - | - |
| 0.600000 | 0.600000 | 0.600000 | 0.600000 | 0.600000 | 0.550000 |
| 0.940000 | 0.940000 | 0.940000 | 0.890000 | 0.850000 | 0.830000 |

(continued)

BRAZORIA COUNTY, TEXAS*DIRECT AND OVERLAPPING PROPERTY TAX RATES - Continued*

Last Ten Fiscal Years

(rate per \$100 of assessed value)

| | 2011 Tax Rate for 9/30/12 | 2012 Tax Rate for 9/30/13 | 2013 Tax Rate for 9/30/14 | 2014 Tax Rate for 9/30/15 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Special Districts: (continued) | | | | |
| Brazoria Co. MUD #17 | 0.547000 | 0.547000 | 0.544000 | 0.520000 |
| Brazoria Co. MUD #18 | 0.545000 | 0.530000 | 0.510000 | 0.470000 |
| Brazoria Co. MUD #19 | 0.600000 | 0.580000 | 0.550000 | 0.510000 |
| Brazoria Co. MUD #21 | 1.430000 | 1.430000 | 1.430000 | 1.430000 |
| Brazoria Co. MUD #22 | - | - | 1.400000 | 1.400000 |
| Brazoria Co. MUD #23 | 0.630000 | 0.610000 | 0.600000 | 0.580000 |
| Brazoria Co. MUD #24 | - | - | - | - |
| Brazoria Co. MUD #25 | 1.100000 | 1.050000 | 1.000000 | 0.950000 |
| Brazoria Co. MUD #26 | 0.690000 | 0.690000 | 0.690000 | 0.690000 |
| Brazoria Co. MUD #28 | 0.820000 | 0.820000 | 0.820000 | 0.820000 |
| Brazoria Co. MUD #29 | 0.800000 | 0.900000 | 0.940000 | 0.940000 |
| Brazoria Co. MUD #31 | 1.300000 | 1.300000 | 1.300000 | 1.280000 |
| 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 #42 | - | - | - | - |
| Brazoria Co. MUD #43 | - | - | - | - |
| Brazoria Co. MUD #53 | - | - | - | - |
| Brazoria Co. MUD #55 | - | - | - | 1.000000 |
| Brazoria Co. MUD #56 | - | - | - | - |
| Brazoria Co. MUD #61 | - | - | - | 0.910000 |
| Brazoria Co. MUD #66 | - | - | - | - |
| Brazoria Co. MUD #73 | - | - | - | - |
| Brazoria/Ft. Bend MUD #1 | 0.850000 | 0.850000 | 0.850000 | 0.850000 |
| Brazoria/Ft. Bend MUD #3 | - | - | - | - |
| Harris-Brazoria MUD #509 | - | - | - | - |
| Sedona Lakes MUD #100 | 1.250000 | 1.250000 | 1.250000 | 1.250000 |
| Port Freeport | 0.053500 | 0.051500 | 0.045000 | 0.045000 |
| Brazosport College | 0.239198 | 0.259436 | 0.267309 | 0.280878 |
| Commodore Cove Improvement District | 0.475693 | 0.461570 | 0.467538 | 0.439336 |
| Oak Manor MUD | 0.500000 | 0.505000 | 0.520000 | 0.510000 |
| Pearland Municipal Management Dist. 32 | - | - | - | - |
| Brazoria Co. Fresh Water Supply District #2 | - | - | - | - |
| Treasure Island MUD | 0.604590 | 0.551848 | 0.575262 | 0.553152 |
| Varner Creek Utility District | 0.888220 | 0.928000 | 0.890000 | 0.830000 |
| Sweeny Hospital | 0.393133 | 0.429109 | 0.470003 | 0.483126 |
| Emergency Svc District #1 | 0.080000 | 0.080000 | 0.080000 | 0.080000 |
| Emergency Svc District #2 | 0.030000 | 0.030000 | 0.030000 | 0.065000 |
| Emergency Svc District #3 | 0.097200 | 0.098322 | 0.098322 | 0.097500 |
| 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

| 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 | 2020 Tax Rate for 9/30/21 |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 0.460000 | 0.460000 | 0.380000 | 0.380000 | 0.360000 | 0.340000 |
| 0.390000 | 0.390000 | 0.310000 | 0.310000 | 0.290000 | 0.270000 |
| 0.450000 | 0.450000 | 0.380000 | 0.360000 | 0.350000 | 0.310000 |
| 1.320000 | 1.320000 | 1.140000 | 1.120000 | 1.120000 | 1.077340 |
| 1.400000 | 1.400000 | 1.400000 | 1.400000 | 1.400000 | 1.300000 |
| 0.540000 | 0.540000 | 0.470000 | 0.460000 | 0.460000 | 0.460000 |
| - | - | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| 0.870000 | 0.870000 | 0.740000 | 0.690000 | 0.670000 | 0.630000 |
| 0.690000 | 0.690000 | 0.690000 | 0.690000 | 0.690000 | 0.530000 |
| 0.820000 | 0.820000 | 0.820000 | 0.820000 | 0.820000 | 0.820000 |
| 0.940000 | 0.940000 | 0.940000 | 0.940000 | 0.940000 | 0.910000 |
| 1.250000 | 1.250000 | 1.220000 | 1.220000 | 1.220000 | 0.710000 |
| - | - | 1.350000 | 1.350000 | 1.350000 | 1.350000 |
| 0.820000 | 0.820000 | 0.800000 | 0.780000 | 0.750000 | 0.730000 |
| 1.020000 | 1.020000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| - | - | 1.500000 | 1.500000 | 1.500000 | 1.470000 |
| - | - | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| - | - | - | - | - | 0.740000 |
| - | - | - | - | 0.950000 | 0.950000 |
| - | - | - | - | - | 1.350000 |
| 1.000000 | 1.000000 | 0.885000 | 0.885000 | 0.885000 | 0.885000 |
| - | - | - | - | 0.775000 | 0.805000 |
| 0.910000 | 0.910000 | 0.910000 | 0.910000 | 0.910000 | 0.860000 |
| - | - | - | 0.940000 | 0.940000 | 0.940000 |
| - | - | - | - | 0.670000 | 0.700000 |
| 0.850000 | 0.850000 | 0.848000 | 0.848000 | 0.848000 | 0.848000 |
| - | - | - | - | - | 1.500000 |
| - | - | 0.850000 | 0.850000 | 0.850000 | 0.850000 |
| 1.250000 | 1.250000 | 1.250000 | 1.250000 | 1.250000 | 1.250000 |
| 0.041304 | 0.040100 | 0.040100 | 0.040100 | 0.040100 | 0.040100 |
| 0.277510 | 0.285040 | 0.303249 | 0.298500 | 0.300177 | 0.297866 |
| 0.399327 | 0.205984 | 0.204235 | 0.208164 | 0.202349 | 0.201468 |
| 0.540000 | 0.500000 | 0.500000 | 0.700000 | 0.600000 | 0.540000 |
| 0.100000 | 0.100000 | 0.100000 | 0.087500 | 0.097500 | 0.091750 |
| - | - | 0.405000 | 0.365000 | 0.326000 | 0.326000 |
| 0.518997 | 0.503878 | 0.531270 | 0.535735 | 0.450318 | 0.423660 |
| 0.760000 | 0.710000 | 0.650000 | 0.640000 | 0.600000 | 0.570000 |
| 0.510351 | 0.527302 | 0.516523 | 0.548211 | 0.541299 | 0.541299 |
| 0.080000 | 0.080000 | 0.079218 | 0.079114 | 0.072528 | 0.065827 |
| 0.065000 | 0.061570 | 0.075000 | 0.084704 | 0.078060 | 0.072897 |
| 0.100000 | 0.100000 | 0.100000 | 0.099350 | 0.100000 | 0.100000 |
| - | - | - | - | 0.100000 | 0.100000 |
| - | - | - | - | 0.100000 | 0.100000 |
| - | - | - | - | 0.069500 | 0.063500 |

BRAZORIA COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
 Current Year and Nine Years Ago
 (Amounts in thousands)

Table 7

| <u>2021 Taxpayer</u> | <u>Type of Business</u> | <u>2021 Assessed Valuation</u> | <u>Percentage of Total Assessed Valuation</u> |
|-----------------------------------|-------------------------|--------------------------------|---|
| Dow Chemical Company | Chemical Manufacturer | \$ 2,794,478 | 8.11% |
| Ineos USA LLC | Chemical Manufacturer | 872,425 | 2.53% |
| Blue Cube Operations LLC | Chemical Manufacturer | 713,461 | 2.07% |
| Phillips 66 Company | Petroleum Refinery | 689,379 | 2.00% |
| Olin Chlorine #7 LLC | Chemical Manufacturer | 678,102 | 1.97% |
| Chevron Phillips Chemical Co LP | Petroleum Refinery | 487,517 | 1.42% |
| Seaway Crude Pipeline Company LLC | Utility Company | 347,262 | 1.01% |
| BASF Corp Chemicals Division | Chemical Manufacturer | 301,756 | 0.88% |
| Centerpoint Energy Inc. | Utility Company | 207,959 | 0.60% |
| Denbury Onshore LLC | Utility Company | 186,880 | 0.54% |
| | | <u>\$ 7,279,219</u> | <u>\$ 21.13%</u> |

| <u>2012 Taxpayer</u> | <u>Type of Business</u> | <u>2012 Assessed Valuation</u> | <u>Percentage of Total Assessed Valuation</u> |
|-----------------------------------|-------------------------|--------------------------------|---|
| Dow Chemical Company | Chemical Manufacturer | \$ 2,438,778 | 12.46% |
| Conoco/Phillips Company | Petroleum Refinery | 494,804 | 2.53% |
| BASF Corp | Chemical Manufacturer | 487,552 | 2.49% |
| Ineos USA LLC | Chemical Manufacturer | 483,289 | 2.47% |
| Chevron Phillips Chemical Co LP | Petroleum Refinery | 279,096 | 1.43% |
| Shintech Inc. | Chemical Manufacturer | 148,356 | 0.76% |
| Centerpoint Energy Inc. | Utility Company | 124,834 | 0.64% |
| Denbury Onshore LLC | Utility Company | 101,042 | 0.52% |
| Sweeny Cogeneration Limited Ptshp | Utility Company | 99,350 | 0.51% |
| SI Group INC dba Schenectady Inc | Chemical Manufacturer | 89,608 | 0.46% |
| | | <u>\$ 4,746,709</u> | <u>\$ 24.27%</u> |

Source: Brazoria County Appraisal District
 Assessed Valuation - 2021 \$ 34,452,173
 Assessed Valuation - 2012 \$ 19,574,441

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 |
| 2021 | \$ 133,797 | | \$ 132,893 | 99.32% | \$ - | \$ 132,893 | 99.32% |
| 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% |

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 |
|-------------|--------------------------------|-------------------------------|------------------------|-------------|------------------------------|---|---------------------------|---------------|
| 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 |
| 2021 | 23,670,000 | 32,820,000 | 5,196,080 | - | 61,686,080 | 0.43% | 381,580 | 161.66 |

Note: Details regarding the County's outstanding debt are found in the notes to the financial statements.

(1) Personal income is disclosed on page 260.

(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 260.

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> |
|--------------------|--|---|---------------|---|---------------------------------|
| 2021 | \$ 61,686,080 | \$ 17,697,602 | \$ 43,988,478 | 0.13% | 115 |
| 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 |

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 246 for property value data.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 260.

BRAZORIA COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
As of September 30, 2021

| Governmental Unit | Debt As Of | Debt Outstanding | Estimated Percentage Applicable ** | Estimated Share of Direct and Overlapping Debt |
|-----------------------------------|---------------|-----------------------|--|---|
| Special Districts: | | | | |
| Angleton-Danbury Medical Center | 09/30/2019 | \$ 5,385,000 | 100.00% | \$ 5,385,000 |
| Brazoria Co. MUD #6 (Weatherford) | 06/09/2020 | 9,576,452 | 100.00% | 9,576,452 |
| Brazoria Co. MUD #16 | 12/09/2019 | 12,817,080 | 100.00% | 12,817,080 |
| Brazoria Co. MUD #17 | 08/11/2020 | 17,505,053 | 100.00% | 17,505,053 |
| Brazoria Co. MUD #18 | 07/23/2020 | 18,321,411 | 52.91% | 9,693,859 |
| Brazoria Co. MUD #19 | 12/02/2020 | 20,996,645 | 100.00% | 20,996,645 |
| Brazoria Co. MUD #21 | 09/01/2020 | 25,197,713 | 100.00% | 25,197,713 |
| Brazoria Co. MUD #22 | 09/01/2020 | 33,061,765 | 99.83% | 33,005,560 |
| Brazoria Co. MUD #23 | 10/14/2020 | 11,739,311 | 100.00% | 11,739,311 |
| Brazoria Co. MUD #25 | 01/27/2020 | 18,809,871 | 100.00% | 18,809,871 |
| Brazoria Co. MUD #26 | 09/30/2020 | 1,163,373 | 100.00% | 1,163,373 |
| Brazoria Co. MUD #28 | 07/31/2020 | 49,528,315 | 79.83% | 39,538,454 |
| Brazoria Co. MUD #29 | 03/31/2020 | 19,536,076 | 100.00% | 19,536,076 |
| Brazoria Co. MUD #31 | 06/30/2020 | 38,672,183 | 100.00% | 38,672,183 |
| Brazoria Co. MUD #32 | 10/29/2020 | 14,525,124 | 100.00% | 14,525,124 |
| Brazoria Co. MUD #34 | 07/01/2020 | 32,879,510 | 100.00% | 32,879,510 |
| Brazoria Co. MUD #35 | 12/31/2019 | 7,901,377 | 100.00% | 7,901,377 |
| Brazoria Co. MUD #36 | 03/31/2021 | 4,180,000 * | 100.00% | 4,180,000 |
| Brazoria Co. MUD #39 | 07/28/2020 | 26,600,352 | 100.00% | 26,600,352 |
| Brazoria Co. MUD #40 | 09/24/2020 | 11,195,000 | 100.00% | 11,195,000 |
| Brazoria Co. MUD #55 | 09/10/2020 | 35,535,216 | 100.00% | 35,535,216 |
| Brazoria Co. MUD #61 | 06/30/2020 | 12,294,091 | 100.00% | 12,294,091 |
| Brazoria Co. MUD #66 | 06/18/2020 | 3,500,000 | 100.00% | 3,500,000 |
| Brazoria-Fort Bend Co. MUD #509 | 02/06/2020 | 58,955,770 | 57.12% | 33,675,536 |
| Brazosport College District | 08/31/2020 | 47,590,798 | 100.00% | 47,590,798 |
| Harris-Brazoria Co MUD #509 | 09/17/2020 | 40,264,160 | 33.28% | 13,399,912 |
| Varner Creek Utility District | 04/30/2019 | 8,542,764 | 100.00% | 8,542,764 |
| Port Freeport | 09/30/2020 | 56,341,213 | 100.00% | 56,341,213 |
| Sedona Lakes MUD #1 | 01/28/2021 | 30,750,777 | 100.00% | 30,750,777 |
| Velasco Drainage District | 03/31/2021 | 4,850,000 * | 100.00% | 4,850,000 |
| Total Special Districts | | \$ 678,216,400 | | \$ 607,398,300 |
| Cities: | | | | |
| Alvin | 09/30/2019 | \$ 24,082,534 | 100.00% | \$ 24,082,534 |
| Angleton | 09/01/2020 | 12,850,030 | 100.00% | 12,850,030 |
| Brazoria | 03/31/2021 | 4,790,000 * | 100.00% | 4,790,000 |
| Clute | 09/30/2020 | 3,782,282 | 100.00% | 3,782,282 |
| Danbury | 03/31/2021 | 461,000 * | 100.00% | 461,000 |
| Freeport | 09/30/2019 | 8,471,592 | 100.00% | 8,471,592 |
| Iowa Colony | 07/01/2020 | 1,255,000 | 100.00% | 1,255,000 |
| Lake Jackson | 03/31/2021 | 30,970,000 * | 100.00% | 30,970,000 |
| Manvel | 09/01/2019 | 23,368,148 | 100.00% | 23,368,148 |
| Pearland | 06/30/2020 | 322,358,393 | 85.50% | 275,616,426 |
| Richwood | 09/30/2020 | 3,606,494 | 100.00% | 3,606,494 |
| Sweeny | 09/30/2019 | 2,402,227 | 100.00% | 2,402,227 |
| Surfside Beach | 03/31/2021 | 1,618,000 * | 100.00% | 1,618,000 |
| Total Cities | | \$ 440,015,700 | | \$ 393,273,733 |

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT - Continued

As of September 30, 2021

| Governmental Unit | Debt As Of | Debt Outstanding | Estimated Percentage Applicable ** | Estimated Share of Direct and Overlapping Debt |
|-------------------------------------|---------------|-------------------------|--|---|
| School Districts: | | | | |
| Alvin CCD | 08/31/2019 | \$ 29,006,031 | 100.00% | \$ 29,006,031 |
| Alvin ISD | 06/30/2020 | 882,842,548 | 100.00% | 882,842,548 |
| Angleton ISD | 08/31/2020 | 165,398,315 | 100.00% | 165,398,315 |
| Brazosport ISD | 08/31/2020 | 424,964,929 | 100.00% | 424,964,929 |
| Columbia-Brazoria ISD | 01/01/2020 | 37,815,991 | 100.00% | 37,815,991 |
| Damon ISD | 08/31/2019 | 580,000 | 100.00% | 580,000 |
| Danbury ISD | 08/31/2019 | 18,731,124 | 100.00% | 18,731,124 |
| Pearland ISD | 06/30/2020 | 393,338,876 | 97.74% | 384,449,417 |
| Sweeny ISD | 08/31/2020 | <u>52,187,781</u> | 100.00% | <u>52,187,781</u> |
| Total School Districts | | <u>\$ 2,004,865,595</u> | | <u>\$ 1,995,976,136</u> |
| Subtotal, overlapping debt | | | | \$ 2,996,648,169 |
| Total direct debt - Brazoria County | | | 9/30/2021 | <u>61,686,080</u> |
| Total direct and overlapping debt | | | | <u>\$ 3,058,334,249</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>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| Assessed Value | \$ 19,574,441 | \$ 20,221,136 | \$ 21,570,410 | \$ 22,173,766 |
| Debt Limit 25% | <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</u> |
| Debt Limit | <u>\$ 4,893,610</u> | <u>\$ 5,055,284</u> | <u>\$ 5,392,603</u> | <u>\$ 5,543,442</u> |
| Total bonded debt | \$ 89,385 | \$ 83,865 | \$ 90,265 | \$ 84,880 |
| Less: Amount available-repayment of General obligation bonds | <u>4,182</u> | <u>3,884</u> | <u>4,099</u> | <u>4,597</u> |
| Total net debt applicable to limit | <u>\$ 85,203</u> | <u>\$ 79,981</u> | <u>\$ 86,166</u> | <u>\$ 80,283</u> |
| Legal debt margin | <u>\$ 4,808,407</u> | <u>\$ 4,975,303</u> | <u>\$ 5,306,437</u> | <u>\$ 5,463,159</u> |
| Total net debt applicable to the limit As a percentage of debt limit | 1.7% | 1.6% | 1.6% | 1.4% |

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>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 23,887,484 | \$ 26,074,256 | \$ 27,954,998 | \$ 29,486,431 | \$ 31,173,053 | \$ 34,452,173 |
| <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</u> | <u>25%</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> | \$ <u>8,613,043</u> |
| \$ 78,930 | \$ 75,150 | \$ 76,230 | \$ 69,425 | \$ 60,855 | \$ 56,490 |
| <u>7,379</u> | <u>9,890</u> | <u>10,398</u> | <u>13,171</u> | <u>14,175</u> | <u>17,698</u> |
| \$ <u>71,551</u> | \$ <u>65,260</u> | \$ <u>65,832</u> | \$ <u>56,254</u> | \$ <u>46,680</u> | \$ <u>38,792</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> | \$ <u>8,574,251</u> |
| 1.2% | 1.0% | 0.9% | 0.8% | 0.6% | 0.5% |

BRAZORIA COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

Table 13

| Fiscal Year | Population* | Personal Income* (thousands of dollars) | Per Capita Personal Income* | School Enrollment*** | Unemployment Rate** |
|-------------|-------------|--|-----------------------------|----------------------|---------------------|
| 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 |
| 2021 | 381,580 | 14,333,671 | 37,564 | 71,955 | 7.2 |

* Information from The Economic Development Alliance for Brazoria County - Debbie Pennington. 2020 census data was the most recent data available.

** Years 2011-2021 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 | 2021 | | | 2012 | | |
|--------------------------------------|---------------------|------|------------------------------|---------------------|------|------------------------------|
| | Number of Employees | Rank | % of Total County Employment | Number of Employees | Rank | % of Total County Employment |
| Alvin ISD | 3,815 | 1 | 2.3% | 2,546 | 3 | 1.8% |
| The Dow Chemical Company | 3,452 | 2 | 2.1% | 4,200 | 1 | 2.9% |
| Pearland ISD | 2,669 | 3 | 1.6% | 2,269 | 5 | 1.6% |
| Texas Department of Criminal Justice | 2,052 | 4 | 1.2% | 2,361 | 4 | 1.6% |
| Brazosport ISD | 1,950 | 5 | 1.2% | 1,575 | 6 | 1.1% |
| Brazoria County | 1,437 | 6 | 0.9% | 1,147 | 8 | 0.8% |
| Olin Corporation | 1,250 | 7 | 0.8% | - | | |
| Angleton ISD | 1,072 | 8 | 0.6% | - | | |
| Phillips 66 | 1,017 | 9 | 0.6% | - | | |
| Brand/Safeway | 1,000 | 10 | 0.6% | - | | |
| Infinity Group | - | | | 2,694 | 2 | 1.9% |
| Zachary Construction Company | - | | | 1,393 | 7 | 1.0% |
| ConocoPhillips | - | | | 900 | 9 | 0.6% |
| Miken Specialties | - | | | 825 | 10 | 0.6% |
| Total | <u>19,714</u> | | <u>11.9%</u> | <u>19,910</u> | | <u>13.9%</u> |
| Total County Employment | <u>166,645</u> | | | <u>145,078</u> | | |

Source: Economic Development Alliance of Brazoria County
 Texas Workforce Commission website <http://www.tracer2.com>

Note: All 2021 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, | | | | | | | | | |
|--------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| General administration | 70 | 73 | 66 | 78 | 76 | 76 | 80 | 84 | 90 | 75 |
| Judicial and legal | 196 | 200 | 196 | 225 | 221 | 226 | 229 | 235 | 241 | 242 |
| Financial administration | 113 | 112 | 113 | 117 | 127 | 124 | 130 | 129 | 128 | 130 |
| Elections | 58 | 63 | 11 | 3 | 10 | 11 | 11 | 9 | 12 | 11 |
| Public facilities | 24 | 23 | 23 | 25 | 26 | 27 | 25 | 27 | 28 | 25 |
| Public safety | 204 | 207 | 207 | 227 | 227 | 226 | 225 | 246 | 249 | 259 |
| Corrections | 350 | 354 | 342 | 271 | 273 | 277 | 267 | 270 | 261 | 267 |
| Public transportation | 163 | 164 | 168 | 164 | 165 | 174 | 180 | 181 | 184 | 181 |
| Health and welfare | 85 | 82 | 77 | 82 | 82 | 83 | 83 | 81 | 86 | 88 |
| Culture and recreation | 133 | 135 | 110 | 141 | 148 | 153 | 157 | 164 | 169 | 166 |
| Conservation | 10 | 9 | 9 | 10 | 7 | 10 | 9 | 9 | 7 | 7 |
| Environmental protection | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 |
| Community development | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| Airport | 11 | 11 | 11 | 12 | 12 | 13 | 13 | 13 | 14 | 14 |
| Total | 1,425 | 1,442 | 1,342 | 1,363 | 1,382 | 1,407 | 1,416 | 1,455 | 1,476 | 1,474 |

Source: Brazoria County Human Resource



BRAZORIA COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
 Last Ten Fiscal Years

| Function | Fiscal Year | | | | |
|----------------------------------|-------------|-------|-----------|---------|---------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| General Administration: | | | | | |
| County Clerk: | | | | | |
| Marriage License applications | 2,087 | 2,076 | 2,487 | 2,345 | 2,413 |
| Birth certificates filed | 1,222 | 1,176 | 1,385 | 1,023 | 1,074 |
| Death certificates filed | 1,461 | 1,446 | 1,890 | 1,502 | 1,604 |
| Probate cases filed | 753 | 824 | 855 | 894 | 951 |
| Beer license applications | 71 | 67 | 72 | 76 | 81 |
| Judicial and Legal: | | | | | |
| District Court Level: | | | | | |
| Beginning civil cases pending | 7,025 | 6,345 | 6,065 | 5,560 | 4,934 |
| Civil cases docket adjustment | 2 | - | (1,377) | (84) | (5) |
| Civil cases filed | 6,634 | 5,655 | 6,475 | 6,106 | 6,461 |
| Civil cases disposed | 7,316 | 5,935 | 5,603 | 6,648 | 6,230 |
| Ending civil cases pending | 6,345 | 6,065 | 5,560 | 4,934 | 5,160 |
| Beginning criminal cases pending | 2,134 | 2,137 | 2,228 | 2,282 | 2,022 |
| Criminal cases docket adjustment | 5 | 2 | - | (374) | (69) |
| Criminal cases filed | 3,306 | 3,435 | 3,146 | 3,432 | 3,603 |
| Criminal cases disposed | 3,308 | 3,346 | 3,092 | 3,318 | 3,535 |
| Ending criminal cases pending | 2,137 | 2,228 | 2,282 | 2,022 | 2,021 |
| County Court Level: | | | | | |
| Beginning civil cases pending | 1,167 | 1,189 | 1,196 | 1,213 | 1,077 |
| Civil cases docket adjustment | (14) | 1 | (28) | (17) | (12) |
| Civil cases filed | 1,885 | 1,796 | 1,669 | 1,371 | 1,461 |
| Civil cases disposed | 1,849 | 1,790 | 1,624 | 1,490 | 1,316 |
| Ending civil cases pending | 1,189 | 1,196 | 1,213 | 1,077 | 1,210 |
| Beginning criminal cases pending | 5,022 | 4,766 | 4,579 | 4,926 | 4,506 |
| Criminal cases docket adjustment | (8) | 14 | (14) | (531) | (249) |
| Criminal cases filed | 7,971 | 7,845 | 8,268 | 7,612 | 7,493 |
| Criminal cases disposed | 8,219 | 8,046 | 7,907 | 7,501 | 7,424 |
| Ending criminal cases pending | 4,766 | 4,579 | 4,926 | 4,506 | 4,326 |
| Beginning juvenile cases pending | 165 | 116 | 154 | 142 | 143 |
| Juvenile cases docket adjustment | 98 | 90 | 88 | (26) | 31 |
| Juvenile cases filed | 561 | 515 | 505 | 515 | 402 |
| Juvenile cases disposed | 708 | 567 | 605 | 488 | 482 |
| Ending juvenile cases pending | 116 | 154 | 142 | 143 | 94 |

| Fiscal Year | | | | | |
|-------------|--------|--------|--------|-------|--|
| 2017 | 2018 | 2019 | 2020 | 2021 | |
| 2,378 | 2,335 | 2,392 | 2,973 | 2,472 | |
| 1,235 | 1,193 | 1,229 | 704 | 652 | |
| 1,662 | 1,789 | 1,964 | 2,257 | 2,706 | |
| 912 | 931 | 946 | 953 | 1,116 | |
| 89 | 91 | 79 | 68 | 85 | |
| 5,160 | 5,496 | 6,072 | 6,565 | 7,371 | |
| (38) | (29) | (74) | 79 | (60) | |
| 6,321 | 6,841 | 7,216 | 6,053 | 6,029 | |
| 5,947 | 6,236 | 6,649 | 5,326 | 5,577 | |
| 5,496 | 6,072 | 6,565 | 7,371 | 7,763 | |
| 2,021 | 2,085 | 2,289 | 2,165 | 2,166 | |
| (28) | (174) | 29 | (351) | 6 | |
| 3,590 | 3,736 | 3,752 | 3,413 | 3,408 | |
| 3,498 | 3,358 | 3,905 | 3,061 | 2,891 | |
| 2,085 | 2,289 | 2,165 | 2,166 | 2,689 | |
| 1,210 | 1,539 | 1,420 | 1,561 | 1,879 | |
| (17) | (30) | 8 | (2) | (35) | |
| 1,612 | 1,635 | 2,079 | 1,506 | 1,444 | |
| 1,266 | 1,724 | 1,946 | 1,186 | 1,254 | |
| 1,539 | 1,420 | 1,561 | 1,879 | 2,034 | |
| 4,326 | 4,513 | 4,500 | 3,584 | 3,807 | |
| (148) | (161) | (119) | (292) | (60) | |
| 7,412 | 7,122 | 6,105 | 4,573 | 4,592 | |
| 7,077 | 6,974 | 6,902 | 4,058 | 4,794 | |
| 4,513 | 4,500 | 3,584 | 3,807 | 3,545 | |
| 94 | 115 | 103 | 129 | 120 | |
| 56 | 44 | 19 | 23 | 61 | |
| 389 | 362 | 340 | 258 | 155 | |
| 424 | 418 | 333 | 290 | 200 | |
| 115 | 103 | 129 | 120 | 136 | |

(continued)

BRAZORIA COUNTY, TEXAS*OPERATING INDICATORS BY FUNCTION - Continued*

Last Ten Fiscal Years

| Function | Fiscal Year | | | | |
|----------------------------------|-------------|---------|---------|---------|---------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Judicial and Legal: | | | | | |
| Justice of the Peace Level: | | | | | |
| Cases Filed: | | | | | |
| Traffic | 50,384 | 43,565 | 39,962 | 40,033 | 38,434 |
| Non-traffic | 35,067 | 33,162 | 15,828 | 14,983 | 9,437 |
| Small claims suits | 681 | 568 | 1,601 | 2,305 | 2,534 |
| Forcible entry & detainer | 3,008 | 2,752 | 2,876 | 2,806 | 3,060 |
| Other civil suits | 3,072 | 2,779 | 1,644 | 1,268 | 1,305 |
| Cases Disposed: | | | | | |
| Traffic | 21,937 | 19,835 | 23,774 | 23,115 | 21,937 |
| Non-traffic | 13,503 | 13,285 | 7,082 | 8,638 | 3,822 |
| Small claims suits | 438 | 310 | 937 | 1,238 | 1,493 |
| Forcible entry and detainer | 2,722 | 2,428 | 2,642 | 2,527 | 2,784 |
| Other civil suits | 1,696 | 1,294 | 878 | 565 | 575 |
| Inquests | 311 | 318 | 341 | 387 | 405 |
| Financial Administration: | | | | | |
| County Auditor: | | | | | |
| Accounts payable check issued | 18,329 | 18,434 | 18,557 | 17,441 | 16,867 |
| Accounts payable wires issued | | | 120 | 122 | 109 |
| Accounts payable ACH's issued | | | 1,190 | 2,333 | 3,628 |
| Human Resources: | | | | | |
| Pre-employment drug screens | 178 | 181 | 180 | 205 | 256 |
| Employee random drug screen | 89 | 164 | 190 | 168 | 115 |
| Payroll checks | 2,834 | 2,212 | 1,866 | 1,278 | 1,069 |
| Payroll advices | 34,853 | 35,853 | 36,799 | 37,820 | 39,474 |
| Purchasing: | | | | | |
| Number of purchase orders issued | 7,943 | 7,241 | 7,072 | 7,482 | 7,350 |
| Tax Assessor-Collector: | | | | | |
| Registered voters | 181,576 | 179,063 | 179,445 | 187,525 | 201,682 |
| Voting precincts | 66 | 68 | 65 | 63 | 63 |
| Elections: | | | | | |
| Computerized Voting Equipment: | | | | | |
| Judges booths | 135 | 135 | 135 | 135 | 135 |
| Regular voting machines | 623 | 623 | 623 | 623 | 679 |
| ADA compliant voting machine | 125 | 125 | 125 | 125 | 125 |

| Fiscal Year | | | | |
|-------------|---------|---------|---------|---------|
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 41,957 | 51,183 | 44,669 | 39,519 | 34,347 |
| 8,614 | 8,428 | 7,933 | 7,364 | 7,327 |
| 2,946 | 3,812 | 5,707 | 6,602 | 8,451 |
| 3,106 | 3,384 | 3,878 | 2,513 | 2,017 |
| 1,425 | 1,518 | 1,705 | 1,520 | 1,430 |
| 24,016 | 30,072 | 26,721 | 21,864 | 18,786 |
| 3,425 | 3,594 | 3,388 | 3,056 | 3,033 |
| 1,586 | 2,145 | 2,801 | 3,178 | 3,628 |
| 2,786 | 3,012 | 3,604 | 2,272 | 1,618 |
| 638 | 698 | 838 | 629 | 461 |
| 483 | 503 | 536 | 616 | 764 |
| 17,212 | 17,837 | 17,203 | 15,790 | 16,370 |
| 91 | 86 | 88 | 82 | 95 |
| 4,198 | 4,673 | 4,963 | 4,873 | 5,127 |
| 230 | 219 | 257 | 248 | 232 |
| 113 | 97 | 106 | 104 | 134 |
| 1,235 | 1,105 | 866 | 981 | 942 |
| 38,935 | 39,410 | 39,926 | 40,787 | 41,066 |
| 7,828 | 7,410 | 8,127 | 7,370 | 7,339 |
| 200,914 | 205,206 | 213,158 | 222,077 | 227,043 |
| 63 | 63 | 67 | 67 | 78 |
| 135 | 125 | 125 | 125 | 125 |
| 675 | 675 | 675 | 675 | 675 |
| 125 | 125 | 125 | 125 | 125 |

(continued)

BRAZORIA COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION - Continued

Last Ten Fiscal Years

| Function | Fiscal Year | | | | |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| 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 | 400 | 454 | 565 | 575 | 619 |
| Indigent Health Care: | | | | | |
| Indigent patients | 394 | 351 | 279 | 246 | 303 |
| Water Lab: | | | | | |
| Water test performed | 7,942 | 7,621 | 7,921 | 7,804 | 9,155 |
| Culture and Recreation: | | | | | |
| Library: | | | | | |
| Library locations | 12 | 12 | 12 | 12 | 12 |
| Collection inventory | 587,243 | 609,649 | 631,477 | 736,265 | 737,455 |
| Items checked out | 1,444,729 | 1,436,680 | 1,492,341 | 1,591,214 | 1,830,903 |
| Library program attendance | 45,978 | 55,458 | 68,577 | 49,845 | 64,461 |
| Internet usage | 270,668 | 250,548 | 248,388 | 229,613 | 217,959 |
| Parks and Recreation: | | | | | |
| Museum | 1 | 1 | 1 | 1 | 1 |
| Environmental Protection: | | | | | |
| Flood Plain Administrator: | | | | | |
| Construction permits issued | 538 | 623 | 836 | 926 | 1,292 |
| Estimated value of construction | 91,825,702 | 127,968,070 | 155,498,603 | 243,392,826 | 302,561,181 |
| Community Development: | | | | | |
| First time homebuyers | 19 | 17 | 10 | 9 | 7 |
| Reconstructions (home replacement) | 7 | 5 | - | 4 | 2 |
| Rehabilitation (home repair) | 2 | 1 | - | - | 2 |

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 | | | | |
|-------------|-------------|-------------|-------------|-------------|
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 209,962 | 209,962 | 209,962 | 209,962 | 209,962 |
| 1,073 | 1,073 | 1,073 | 1,073 | 698 |
| 96 | 96 | 96 | 96 | 205 |
| 52 | 52 | 52 | 52 | 52 |
| 24 | 24 | 24 | 24 | 26 |
| 689 | 830 | 868 | 904 | 959 |
| 297 | 282 | 276 | 209 | 125 |
| 11,215 | 9,972 | 8,514 | 8,165 | 8,140 |
| 12 | 12 | 12 | 12 | 12 |
| 645,114 | 526,636 | 588,835 | 445,810 | 413,378 |
| 1,787,335 | 1,580,421 | 1,663,210 | 1,099,828 | 1,257,972 |
| 61,312 | 57,329 | 76,175 | 41,103 | 28,718 |
| 247,563 | 66,459 | 97,112 | 59,834 | 46,631 |
| 1 | 1 | 1 | 1 | 1 |
| 1,099 | 1,216 | 1,016 | 1,291 | 1,485 |
| 302,484,639 | 367,733,505 | 241,183,117 | 345,615,231 | 416,088,619 |
| 3 | 6 | 2 | 3 | - |
| 2 | - | - | - | 4 |
| - | 2 | 8 | 1 | 2 |

BRAZORIA COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
 Last Ten Fiscal Years

Table 17

| Function/Program | Fiscal Year | | | | | | | | | |
|-------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 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 | 10 | 10 | 10 | 10 | 10 | 10 |
| Public Safety: | | | | | | | | | | |
| Sheriff Vehicles | 124 | 103 | 150 | 123 | 129 | 138 | 128 | 134 | 143 | 160 |
| Constable Vehicles | 27 | 28 | 35 | 40 | 40 | 40 | 46 | 49 | 56 | 63 |
| Public Transportation: | | | | | | | | | | |
| Roads - Paved (miles) | 1055.34 | 1057.75 | 1057.78 | 1058.29 | 1058.29 | 1072.46 | 1074.49 | 1079.36 | 1084.03 | 1093.85 |
| Roads - Unpaved (miles) | 168.82 | 168.82 | 168.82 | 168.82 | 168.82 | 168.82 | 168.82 | 168.32 | 168.82 | 168.82 |
| Bridges | 131 | 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 11, 2022.

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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979-543-6836

Angleton
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
March 11, 2022



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 the County's major federal and state programs for the year ended September 30, 2021. 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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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, 2021.

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
March 11, 2022

BRAZORIA COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2021

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:
 - 14.218 Community Development Block Grants/Entitlement Grants
 - 14.871 Section 8 Housing Choice Vouchers
 - 21.015 Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economics of the Gulf Coast States
 - 21.019 Coronavirus Relief Fund
 - 21.023 Emergency Rental Assistance Program
 - 97.039 Hazard Mitigation Grant
 - State:
 - TJJJD Cluster Programs
 - Hazard Mitigation Grant
8. Dollar threshold used to distinguish between Type A and Type B programs: Federal \$ 820,796; 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
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ANGLETON, TX 77515



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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, 2021

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing 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-020-2021 | \$ 18,044 |
| School Breakfast Program (1) | 10.553 | TX-020-2022 | <u>2,169</u> |
| | | | <u>20,213</u> |
| National School Lunch Program (1) | 10.555 | TX-020-2021 | 37,648 |
| National School Lunch Program (1) | 10.555 | TX-020-2022 | <u>3,483</u> |
| | | | <u>41,131</u> |
| Passed Through Texas Department of State Health Services: | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 | HHS000801100001 | <u>1,428,441</u> |
| | | | <u>1,428,441</u> |
| TOTAL DEPARTMENT OF AGRICULTURE | | | <u>\$ 1,489,785</u> |
| U.S. Department of Commerce: | | | |
| Passed Through the Texas General Land Office | 11.419 | 19-055-000-B089 | <u>\$ 6,617</u> |
| TOTAL U.S. DEPARTMENT OF COMMERCE | | | <u>\$ 6,617</u> |
| U.S. Department of Housing and Urban Development: | | | |
| Direct Program: | | | |
| Community Development Block Grant | 14.218 | B-18-UC-48-0005 | \$ 360,496 |
| Community Development Block Grant | 14.218 | B-19-UC-48-0005 | 340,415 |
| Community Development Block Grant | 14.218 | B-20-UC-48-0005 | 789,248 |
| Community Development Block Grant | 14.218 | COVID-19 B-20-UW-48-0005 | 252,795 |
| Community Development Block Grant | 14.218 | COVID 19 B-21-UW-48-0005 | <u>1,237,432</u> |
| | | | <u>2,980,386</u> |
| Passed Through Texas General Land Office: | | | |
| Community Development Block Grant/State's Program | 14.228 | 18-544-000-B291 | 166,777 |
| Community Development Block Grant/State's Program | 14.228 | 19-076-003-B352 | <u>1,316,492</u> |
| | | | <u>1,483,269</u> |
| Direct Program: | | | |
| Emergency Solutions Grant Program | 14.231 | S-19-UC-48-0006 | 49,067 |
| Emergency Solutions Grant Program | 14.231 | S-20-UC-48-0006 | 150,440 |
| Emergency Solutions Grant Program | 14.231 | COVID-19 S-20-UW-48-0006 | 308,834 |
| Emergency Solutions Grant Program | 14.231 | COVID-19 S-20-UW-48-0006 | <u>145,624</u> |
| | | | <u>653,965</u> |

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing 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-UC-48-0230 | \$ 229,234 |
| Home Investment Partnership Program | 14.239 | M-19-UC-48-0230 | 298,272 |
| Home Investment Partnership Program | 14.239 | M-20-UC-48-0230 | <u>131,979</u> |
| | | | <u>659,485</u> |
| Direct Program: | | | |
| Section 8 Housing Voucher Program | 14.871 | TX484VO 0019 | 954,122 |
| Section 8 Housing Voucher Program | 14.871 | TX484VO 0020 | 140,065 |
| Section 8 Housing Voucher Program | 14.871 | TX484VO 0021 | 3,534,748 |
| Section 8 Housing Voucher Program | 14.871 | COVID-19 TX484VO 0017 | <u>31,050</u> |
| | | | <u>4,659,985</u> |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | \$ <u>10,437,090</u> |
| U.S. Department of the Interior: | | | |
| Direct Program: | | | |
| Payments in Lieu of Taxes | 15.226 | -- | \$ <u>62,284</u> |
| Direct Program: | | | |
| GoMESA | 15.435 | -- | <u>697,098</u> |
| Passed Through Minerals Management Service: | | | |
| Coastal Impace Assistance | 15.668 | F14AF00315 | <u>23,125</u> |
| TOTAL U.S. DEPARTMENT OF THE INTERIOR | | | \$ <u>782,507</u> |
| U.S. Department of Justice: | | | |
| Passed Through Office of the Governor - Criminal Justice Division: | | | |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | COVID-19 4160201 | \$ 587,900 |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | COVID-19 2020-VD-BX-1616 | <u>37,558</u> |
| | | | <u>625,458</u> |
| Passed Through Office of the Governor - Criminal Justice Division: | | | |
| Crime Victim Assistance | 16.575 | 1353518 | 131,965 |
| Crime Victim Assistance | 16.575 | 3808502 | <u>10,441</u> |
| | | | <u>142,406</u> |
| Passed Through Office of the Governor - Criminal Justice Division: | | | |
| Violence Against Women Formula Grants | 16.588 | 3123605 | 170,339 |
| Violence Against Women Formula Grants | 16.588 | 3123606 | <u>12,148</u> |
| | | | <u>182,487</u> |

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---------------------------------|--------------------------------|--|
| U.S. Department of Justice: Continued | | | |
| Passed Through the Bureau of Justice Assistance | | | |
| State Criminal Alien Assistance Program | 16.606 | 2016-AP-BX-0801 | \$ 15,499 |
| State Criminal Alien Assistance Program | 16.606 | 2019-AP-BX-0295 | <u>10,212</u> |
| | | | <u>25,711</u> |
| Direct Program: | | | |
| Bulletproof Vest Partnership Program | 16.607 | -- | <u>1,763</u> |
| Passed Through the Bureau of Justice Assistance | | | |
| Equitable Sharing Program | 16.922 | -- | <u>35,523</u> |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | <u>\$ 1,013,348</u> |
| U.S. Department of Transportation: | | | |
| Passed Through Texas Department of Transportation: | | | |
| Highway Planning and Construction Program | 20.205 | CSJ 0912-31-303 | \$ 995,875 |
| Highway Planning and Construction Program | 20.205 | CSJ 0912-31-304 | 836,550 |
| Highway Planning and Construction Program | 20.205 | CSJ 0912-31-305 | <u>1,129,691</u> |
| | | | <u>2,962,116</u> |
| Passed Through Texas Parks and Wildlife Department: | | | |
| Recreational Trails Program | 20.219 | 535658 | <u>141,429</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | <u>\$ 3,103,545</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>\$ 1,816,172</u> |
| Passed Through Texas Division of Emergency Management: | | | |
| Coronavirus Relief Fund | 21.019 | -- | <u>2,123,017</u> |
| Direct Program: | | | |
| Emergency Rental Assistance Program | 21.023 | -- | <u>2,125,623</u> |
| Direct Program: | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | -- | <u>156,725</u> |
| TOTAL U.S. DEPARTMENT OF TREASURY | | | <u>\$ 6,221,537</u> |
| Federal Communications Commission: | | | |
| Passed Through the Universal Service Administration Company: | | | |
| E-Rate Library Program | 32.001 | 44301996 | <u>\$ 197,551</u> |
| TOTAL FEDERAL COMMUNICATIONS COMMISSION | | | <u>\$ 197,551</u> |

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---------------------------------|--------------------------------|--|
| Election Assistance Commission: | | | |
| Passed Through the Office of the Texas Secretary of State: 2018 HAVA Election Security Grants | 90.404 | -- | \$ <u>157,245</u> |
| TOTAL ELECTION ASSISTANCE COMMISSION | | | \$ <u>157,245</u> |
| U.S. Department of Health and Human Services: | | | |
| Passed Through Texas Department of State Health Services: | | | |
| Public Health Emergency Preparedness | 93.069 | 537-18-0103-00001 | \$ 50,821 |
| Public Health Emergency Preparedness | 93.069 | 537-18-0182-00001 | <u>19,549</u> |
| | | | <u>70,370</u> |
| Passed Through Texas Department of State Health Services: | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | 93.074 | 537-18-0103-0001 | <u>183,496</u> |
| Passed Through Texas Department of State Health Services: | | | |
| Immunization Cooperative Agreements | 93.268 | HHS000097600001 | 81,498 |
| Immunization Cooperative Agreements | 93.268 | COVID-19 HHS001019500005 | <u>76,845</u> |
| | | | <u>158,343</u> |
| Passed Through Texas Department of State Health Services: | | | |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | COVID-19 HHS000812700005 | <u>73,704</u> |
| Passed Through Texas Department of State Health Services: | | | |
| Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response | 93.354 | HHS000371500001 | 8,015 |
| Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response | 93.354 | HHS000768100001 | 227,234 |
| Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response | 93.354 | HHS001075800001 | <u>62,367</u> |
| | | | <u>297,616</u> |
| Passed Through Texas Department of Family and Protective Services: | | | |
| Foster Care Title IV-E | 93.658 | HHS000285000021 | 40,438 |
| Foster Care Title IV-E | 93.658 | HHS000285100027 | <u>218,789</u> |
| | | | <u>259,227</u> |
| Passed Through Texas Department of Family and Protective Services: | | | |
| Preventative Health and Health Services Block Grant | 93.991 | HHS000485600032 | 15,294 |
| Preventative Health and Health Services Block Grant | 93.991 | HHS001017900001 | <u>2,691</u> |
| | | | <u>17,985</u> |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | \$ <u>1,060,741</u> |

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Number | Contract/ Program Number | Expenditures Indirect Costs or Award Amount |
|---|---------------------------------|--------------------------------|--|
| U.S. Department of Homeland Security: | | | |
| Passed Through the Texas Department of Public Safety: | | | |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4332-PW-03242(0) | \$ 58,679 |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4332-PW-06088(0) | (76,362) |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4332-PW-06464(0) | (17,574) |
| Disaster Grants - Public Assistance | 97.036 | PA-06-TX-4332-PW-06865(0) | 5,804 |
| Disaster Grants - Public Assistance | 97.036 | EM-3540-TX | <u>24,320</u> |
| | | | <u>(5,133)</u> |
| Passed Through Texas Department of Public Safety's Division of Emergency Management: | | | |
| Hazard Mitigation Grant Program | 97.039 | 4332-0053-TX | 2,331,709 |
| Hazard Mitigation Grant Program | 97.039 | 4332-0054-TX | <u>308,510</u> |
| | | | <u>2,640,219</u> |
| Passed Through Texas Department of Public Safety's Division of Emergency Management: | | | |
| Emergency Management Performance Grant | 97.042 | EMT-2021-EP-00004 | <u>46,100</u> |
| Passed Through the Department of Public Safety's Division of Homeland Security Grants: | | | |
| Homeland Security Grant Program | 97.067 | 2970804 | 78,815 |
| Homeland Security Grant Program | 97.067 | 2970805 | 120,609 |
| Homeland Security Grant Program | 97.067 | 2985904 | 5,562 |
| Homeland Security Grant Program | 97.067 | 2985905 | <u>3,731</u> |
| | | | <u>208,717</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | \$ <u>2,889,903</u> |
| TOTAL FEDERAL ASSISTANCE | | | \$ <u>27,359,869</u> |
| TOTAL MAJOR PROGRAMS | | | \$ <u>16,345,402</u> |
| TYPE A PROGRAM | | | \$ <u>820,796</u> |

(1) Child Nutrition Cluster Program



BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2021

| 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>24,762</u> |
| Direct Programs: | | |
| Infectious Disease Control Unit - Food Borne Associated Infestations | HHS000436300006 | <u>73,869</u> |
| Direct Programs: | | |
| RLSS/LPHS Community & Rural Health Program | HHS000485600032 | 19,337 |
| RLSS/LPHS Community & Rural Health Program | HHS000107900001 | <u>600</u> |
| | | <u>19,937</u> |
| TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES | | \$ <u>118,568</u> |
| Texas Juvenile Justice Department: | | |
| Direct Programs: | | |
| State Aid Program (1) | TJJD-A-21-020 | \$ 1,374,835 |
| State Aid Program (1) | TJJD-A-22-020 | 72,172 |
| Juvenile Justice Alternative Education Program (Boot Camp) (1) | TJJD-P-21-020 | 73,255 |
| Regional Diversion Alternative (RDA) (1) | TJJD-R-21-020 | <u>60,056</u> |
| TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT | | \$ <u>1,580,318</u> |
| Texas Commission on Environmental Quality: | | |
| Direct Program: | | |
| Brazos River Flooding Debris Removal - Hurricane Harvey | TCEQ-4332-PW-02821(0) | \$ 5,021 |
| Brazos River Flooding Debris Removal - Hurricane Harvey | TCEQ-4332-PW-03352(0) | 469 |
| Brazos River Flooding Debris Removal - Hurricane Harvey | TCEQ-4332-PW-06291(0) | 25,365 |
| Brazos River Flooding Debris Removal - Hurricane Harvey | TCEQ-4332-PW-06511(0) | 4,414 |
| Brazos River Flooding Debris Removal - Hurricane Harvey | TCEQ-4332-PW-06572(0) | <u>989</u> |
| | | <u>36,258</u> |
| Direct Program: | | |
| Tire Collection and Recycle Event | 20-00848 | <u>30,625</u> |
| TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY | | \$ <u>66,883</u> |
| Texas Department of Transportation: | | |
| Direct Program: | | |
| Routine Airport Maintenance | M2012ANGLE-FY20RAMP | \$ 39,833 |
| Airport Layout Plan Update | 19MPANGLE | 87,584 |
| 2020 County Transportation Infrastructure Fund (CTIF) | CTIF-02-020 | <u>100,908</u> |
| TOTAL TEXAS DEPARTMENT OF TRANSPORTATION | | \$ <u>228,325</u> |

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2021

| State Grantor/ Pass-Through Grantor/ Program Title | Contract/ Program Number | Expenditures or Award Amount |
|---|--------------------------------|------------------------------------|
| Office of Attorney General: | | |
| Direct Program: | | |
| Victim Coordinator Liaison Grant (VCLG) | 2106821 | \$ 38,166 |
| Victim Coordinator Liaison Grant (VCLG) | 2214849 | <u>3,840</u> |
| | | <u>42,006</u> |
| Direct Program: | | |
| Texas Victim Information and Notification Everyday (VINE) | 2002848 | <u>30,123</u> |
| TOTAL OFFICE OF ATTORNEY GENERAL | | <u>\$ 72,129</u> |
| Texas Task Force on Indigent Defense: | | |
| Direct Program: | | |
| Indigent Defense Services | 212-21-020 | <u>\$ 209,301</u> |
| TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE | | <u>\$ 209,301</u> |
| General Land Office: | | |
| Direct Program: | | |
| Beach Cleaning and Maintenance Assistance | 16-124-001 | <u>\$ 40,849</u> |
| TOTAL GENERAL LAND OFFICE | | <u>\$ 40,849</u> |
| Department of Public Safety: | | |
| Passed Through Division of Emergency Management: | | |
| Hazard Mitigation Grant | 4332-0053-TX | \$ 588,492 |
| Hazard Mitigation Grant | 4332-0054-TX | <u>77,864</u> |
| TOTAL DEPARTMENT OF PUBLIC SAFETY | | <u>\$ 666,356</u> |
| Office of the Governor (Criminal Justice Division): | | |
| Direct: | | |
| Drug Court Program | 2052713 | <u>\$ 111,703</u> |
| DWI Court Program | 2808007 | <u>82,347</u> |
| Veterans Court Program | 3106205 | <u>22,680</u> |
| Passed Through Houston-Galveston Area Council: | | |
| Regional Mental Health Services | SF 421 #26067-21 | <u>800</u> |
| TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION) | | <u>\$ 217,530</u> |

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2021

| 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-VTC20-009 | \$ 132,386 |
| Brazoria County Veterans Court Program | GT-VTC21-014 | <u>20,414</u> |
| TOTAL TEXAS VETERANS COMMISSION | | \$ <u>152,800</u> |
| Texas Parks and Wildlife: | | |
| Direct Program: | | |
| Hanson Riverside County Park | 50-000501 | \$ 66,100 |
| Construction of Parking Areas Along CR 257 | -- | <u>15,158</u> |
| TOTAL TEXAS PARKS AND WILDLIFE | | \$ <u>81,258</u> |
| TOTAL STATE ASSISTANCE | | \$ <u>3,434,317</u> |
| TOTAL MAJOR PROGRAMS | | \$ <u>2,246,674</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, 2021

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

Year Ended September 30, 2021

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, 2021:

| <u>Program Title</u> | <u>CFDA Number</u> | <u>Amount</u> |
|---|--------------------|-------------------|
| Women, Infants and Children (WIC) | 10.557 | \$ 143,807 |
| CPS-Cities Readiness Initiative | 93.069 | 1,927 |
| HPP and PHEP Aligned Cooperative Agreements | 93.074 | 1,822 |
| Immunization Cooperative Agreements | 93.268 | 1,837 |
| PHER: Cooperative Agreement | 93.354 | 8,616 |
| Foster Care Title IV-E | 93.658 | <u>13,119</u> |
| Total | | <u>\$ 171,128</u> |

5. 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.

