BRAZOS COUNTY, TEXAS

Annual Comprehensive Financial Report

For The Year Ended September 30, 2021

Prepared by:

Katie Conner, C. P. A.
County Auditor

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS

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THE STATE OF TEXAS

COUNTY OF BRAZOS

INTRODUCTORY SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

Office of the Brazos County Auditor
Brazos County Administration Building
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March 15, 2022

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

Citizens, Honorable Judges and Commissioners of Brazos County, Texas:

In compliance with Section 114.025 of the Texas Local Government Code, the Annual Comprehensive Financial Report of Brazos County, Texas (the "County") for the fiscal year ended September 30, 2021, is hereby submitted.

This report consists of management's representation concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. The responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's basic financial statements have been audited by Ingram, Wallis & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County for the fiscal year ended September 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used, and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the basic financial statements of Brazos County was part of a broader, federal and state mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are contained in the section titled “Independent Auditors’ Reports on Compliance and on Internal Control over Financial Reporting”.

Generally accepted accounting principles require a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County’s organizational chart and a list of principal officials. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Brazos County’s MD&A can be found immediately following the report of the independent auditors. The financial section includes government-wide financial statements, fund financial statements, notes to the basic financial statements, required supplementary information and combining and individual fund financial statements and schedules in addition to the report of the independent auditors. The statistical section of this report includes selected financial and demographic information, which is generally presented on a multi-year basis.

PROFILE OF BRAZOS COUNTY

Geographic Information
Brazos County is located in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station. They have a combined population of approximately 204,000.

The County lies in what is often referred to as the “Post Oak Belt,” where fields, valleys and rolling green hills have an abundance of trees including post oak, live oak, red oak, elm and hickory. It comprises 588 square miles of rolling prairie and woodland with elevations that range from 200 to 350 feet above sea level.

County Structure and Services
The County is a public corporation and a political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners’ Court in accordance with Article 5 Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, with two members elected every two years. The County Judge is elected at large to serve a four-year term.

The Commissioners’ Court sets the tax rates, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners’ Court is also responsible for development of policies and procedures, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners’ Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor has responsibility for prescribing the systems and procedures for handling the finances of the County and “examining, auditing and approving” all disbursements from County funds prior to their submission to the Commissioners’ Court for approval. The County provides a full range of services as authorized by the Constitution and Statutes of the State of Texas. The primary functions include general government, justice system, law enforcement, juvenile services, public transportation, public health, human services, and debt service.

Budget Process

The annual budget serves as the foundation of the County's planning and control. Budget hearings are posted annually in July with the final budget approved by the Commissioners' Court in August or September. Appropriations for total budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor. This is a legal level of control for the County budget. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in compliance with budgeted appropriations. The final budget includes contingency and emergency reserves line items. Most appropriated budgets are prepared by fund, function, department and classification. Capital expenditures are approved on a line item basis. All budget transfers between departments must follow special approval processes. Budget to actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. Encumbrances are utilized to ensure effective budgetary control and accountability, and all outstanding encumbrances lapse at fiscal year-end.

Primary Government and Related Organizations

The Governmental Accounting Standards Board defines the reporting entity as the primary government and its component units. Brazos County is a primary governmental unit, and the financial statements include all funds, agencies, boards, commissions and authorities for which the elected officials of the County are financially accountable. The statements include all items that, by the nature and significance of the relationship between the entity and the County, are such that their exclusion from the financial reporting format would render the financial statements misleading or incomplete.

The Brazos County Juvenile Services functions under the umbrella and control of the Commissioners' Court, for which the Commissioners' Court has fiscal responsibility. It has an independent board that provides operational control. This entity is not legally separate from the County and is included in the operations and activities of the County's General Fund. The Commissioners' Court approves the operating budgets and the expenditures of this entity. Operational funding is derived from state, federal, and local funds.

The Brazos County Health Facilities Development Corporation, the Brazos County Industrial Development Corporation and the Brazos County Housing Finance Corporation are related organizations to the County. These corporations were created by resolutions of the Commissioners' Court to enable the various third party organizations the ability to issue tax-exempt bonds to provide low cost funding to promote and improve the health and welfare of the public. The tax-exempt bonds issued by these corporations do not constitute a debt or a pledge of faith or credit of the corporation or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Each corporation is governed by a Board of Directors made up of members of the Commissioners' Court. None of the corporations are reported in the County's financial statements.

The Brazos Valley Fair & Exposition (the "Fair") is another related organization to the County. This 501(c)3 organization was established for educational, scientific and charitable purposes in 2010 and is currently governed by a nine member Executive Committee of which seven members were appointed by the Brazos County Commissioners' Court. The Fair is not reported in the County's financial statements, but the County's financial support to the Fair is included in the operations and activities of the County's General Fund and the Hotel Occupancy Tax ("HOT") Fund.

During the 2019 State of Texas Legislative Session, Brazos County received authorization to create a Regional Mobility Authority (RMA). The purpose of the RMA is to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Contributions were received from the City of Bryan, City of College Station, Texas A&M University, the Twin City Endowment, the Brazos Valley Economic Development Corporation and Brazos County. The RMA is not reported in the County's financial statements.

FACTORS AFFECTING FINANCIAL CONDITION

The official census for 2020 established the population of the County at 233,849, which is up from 194,851 in 2010. The 17% increase is larger than the overall growth of Texas (14%) in the past decade.

In September 2021, Brazos County had an unemployment rate of 3.7% compared to a Texas statewide unemployment rate of 5.6% for the same month. The unemployment rate at September 2020 was 5.3%. As of September 2021, the labor force figures for the County, as established by the Texas Workforce Commission, are 117,238 of which 112,859 are currently employed. The following schedule is an estimate of the number of employees and the corresponding percentage per industry as of September 2021.

The employment base of the area by industry classification is as follows:

Employer Group	Number of Employees	Percentage
State, Local, Federal Government	87,400	50%
Trade, Transportation and Utilities	16,800	9%
Wholesale/Retail Trade	14,900	8%
Leisure and Hospitality	14,300	8%
Education and Health Services	12,200	7%
Professional and Business Services	10,700	6%
Mining, Logging and Construction	7,300	4%
Manufacturing	5,200	3%
Financial Activities	3,700	2%
Other Services	3,100	2%
Information	1,400	1%
TOTAL	177,000	100%

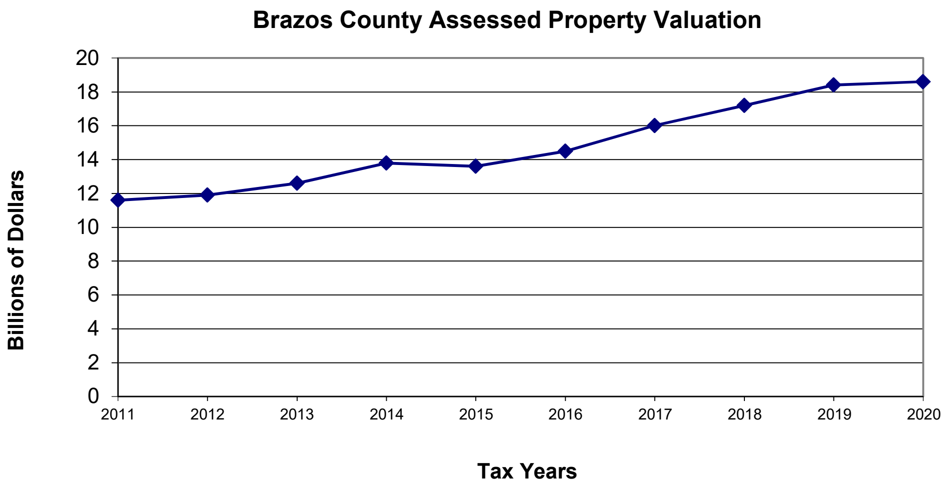
Source: Texas Workforce Commission

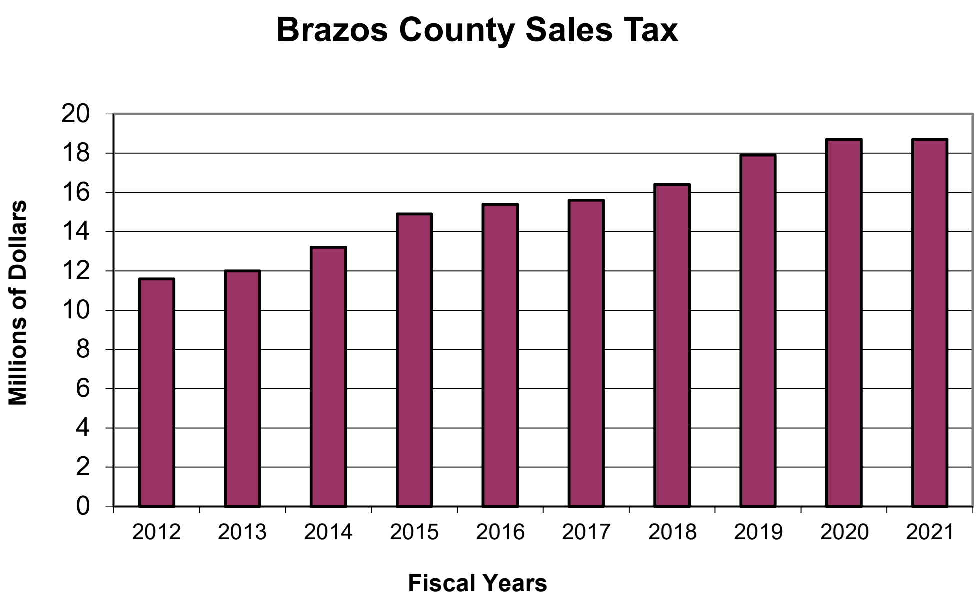
As of September 2021, the Texas Workforce Commission reflected an increase in non-farm and private sector jobs of 3,500. This could be due to the community coming back from the coronavirus pandemic.

According to the Real Estate Center at Texas A&M University, the real estate market in the Bryan-College Station area remained strong in 2021. The number of home sales increased by

19.7%, the average sales price increased by 11.89%, and the average month's inventory decreased by 2.5% in 2021 compared to 2020.

The County's assessed property valuation for tax year 2020 increased 0.9% compared to tax year 2019. Sales tax receipts for fiscal year 2021 increased 9% compared to fiscal year 2020. The following charts show the changes in the two categories:





Brazos County is the home of Texas A&M University which continues to rank as a top university in enrollment in the United States for 2021 with a 2.4% increase from the prior year. Opened in 1876 as Texas' first public institution of higher learning, Texas A&M University is a research-intensive flagship university with about 55,500 undergraduates and 15,000 graduate students studying in over 130 undergraduate and 270 graduate degree programs in 17 colleges and schools. Texas A&M University is the first university in Texas to reach the $4 billion mark in fundraising to support initiatives, scholarships, and professorships. The presence of Texas A&M has consistently provided incentive for residential development and growth and offered the area some insulation from adverse economic effects.

The University's main campus is one of the largest in America, spanning 5,200 acres and has the distinction of providing space for the George Bush Presidential Library Center and the George Bush School of International Study. The Library provides a tremendous research center. This facility, along with the 324-acre University Research Park, provides an attraction for both national and international visitors.

Founded in 2016, the 2,000-acre RELLIS Campus is one of the Texas A&M University System's private-public partnerships. Located in Bryan, the RELLIS Campus serves as an ecosystem that fosters cutting-edge research, technology development, higher education and workforce training. The Texas A&M Transportation Institute (TTI) and the Texas A&M Engineering Experiment Station (TEES), along with academic, corporate and private partners, conduct valuable research for world-changing technologies, processes and products with state-of-the-art research laboratories, testing and proving grounds. At the RELLIS campus, post-secondary degree education and training are offered with programs through Blinn College, multiple universities within the Texas A&M System and the Texas A&M Engineering Extension Service (TEEX). Academic courses began in fall 2018.

In addition to the four-year program Texas A&M offers, Blinn College offers a two-year program at four campuses: the main campus in Brenham, Bryan Campus, Schulenburg Campus, and Sealy Campus. All campuses offer various technical certificates and associates degrees in arts and sciences. The Bryan Campus offers the same programs and degrees as the main campus, but also takes part in a joint collaborative effort with Texas A&M University. About 17,956 students enrolled in Blinn's Bryan campus for the fall semester of 2020.

A comprehensive community college committed to educational excellence and to individual and community enhancement, Blinn College has served its 13-county Central Texas region since 1883. Blinn ranks among the nation's leaders in transferring students to leading four-year universities and has received national recognition for affordable educational excellence. Blinn College campuses provide an economic impact of $370.1 million, of which $164.1 million is added to the local economy according to a study conducted by Economic Modeling Specialists, Inc.

Brazos County is a member of the Brazos Valley Economic Development Corporation (http://brazosvalleyedc.org), a private, non-profit economic development corporation dedicated to promoting the seven county area surrounding Brazos County and the cities of Bryan and College Station. The Corporation focuses its efforts on creating jobs and new investments primarily in the industry sectors of technology transfer/research development, information technology, life sciences and biotechnology, corporate and regional headquarters operation, value-added agricultural processing, customer support, manufacturing and logistics.

One of the key factors in the progress of the Corporation has been its ability to utilize and market the large skilled workforce in the areas surrounding Texas A&M University which includes students, faculty, researchers and technological innovators and entrepreneurs. The development of the BioCorridor area has been a focus under the leadership of the Corporation. A unique vision has emerged for biotechnology, encompassing research, preclinical studies, clinical studies and manufacturing all in one corridor. The momentum and vision for the BioCorridor continues to grow.

Brazos County partnered with the City of Bryan to create the City of Bryan and Brazos County Economic Development Foundation, Inc. The County is looking forward to drawing quality businesses, encouraging and maintaining employment, and expanding both entities' tax base through Foundation activities. The industrial site, formed by the 1,000-acre tract of land and outfitted with infrastructure and utilities, is marketed as the Texas Triangle Park, named for its excellent geographic location. Currently, two companies, Axis Pipe and Tube and Kristen Distributing Company are in full operation in the park. A 60-acre tract was sold to Federal Express for the construction of a new facility.

CAPITAL IMPROVEMENT PROGRAM

In 2021, the Commissioners' Court of Brazos County continued the strategic planning program concerning capital improvements and expansion that began in 1996. This program focuses on meeting current and future needs of the County.

During 2021, the County continued the construction of County roads to connect major thoroughfares and continues to provide adequate funding to enable the road and bridge improvement program to upgrade and widen rural County roads. The program has been in place since 1996 and the Commissioners' Court appropriated a public transportation budget for fiscal year 2021 that included $12.8 million (includes personnel services, supplies and other charges, contingencies, repairs and maintenance, minor acquisitions, contract services, and professional services) for routine maintenance and $9.5 million for improvements and upgrades. The County expended approximately $9.5 million dollars in maintaining the roads, and upgraded and reconstructed roads at a cost of over $5.4 million dollars during the year.

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The County has adopted an investment policy as required by state law and in conformity with state investment statutes. The investment policy as adopted by the County employs the prudent person concept, in that priorities were established as to the investment vehicles the County would use. Safety was established as the first priority, followed by liquidity, low risk and diversification. The County Treasurer is responsible for administering the investment of idle funds in the County. At September 30, 2021, the County had cash and cash equivalents of $150.5 million in governmental and business-type activities, the majority of which was invested in the County's depository. At September 30, 2021, the County also had $39 million invested in two state wide investment pools and a money market account. During the fiscal year, the County earned approximately $1.4 million in interest.

Debt administration is monitored through the Debt Service Fund. The County has never defaulted on the payment of principal or interest on its bonds or certificates of obligation. At September 30, 2021, the County had been assigned a bond rating of AA by Standard & Poor's Rating Service. In compliance with the requirements of the bond order and certificates of obligation agreements, the County maintains separate accountability. The tax rate set each year is calculated to provide sufficient funding to meet current year obligations. At September 30, 2021, the County had $7.8 million reserved in the Debt Service Fund to meet future obligations.

The County is responsible for establishing its tax rate. For the fiscal year ended September 30, 2021, the tax rate to finance general governmental services was $0.4407 per $100 valuation and the tax rate for the payment of principal and interest on long-term debt was $0.0500 per $100 of valuation. For the fiscal year ended September 30, 2022, the tax rate to finance general government services is $0.4423 per $100 valuation and the tax rate for the payment of principal and interest on long-term debt is $0.0512 per $100 of valuation.

The County participates in one tax abatement with Axis Pipe and Tube. The abatement began in 2013. At that time, the real property had a value of approximately $1.3 million. The real and personal property in 2021 had a value of $262 million. This abatement facilitated the growth of this company in Brazos County.

In addition, the County also has the following financial policies:

- The Commissioners' Court of the County shall review and formally adopt the annual budget prepared by the Budget Officer.
- Expenditures are controlled to not exceed available resources. All elected officials and department heads are required to keep expenditures within allocated budgets.
- Balanced financial operations will be maintained. Adequate internal accounting controls are developed and maintained to safeguard assets and provide reasonable assurance of the proper recording of financial transactions.
- Technological solutions are used to improve operations.
- Delivery of service to the constituents.
- Take advantage of the low market price on construction work to satisfy the County's needs on capital improvements and expansion.
- Restrain the debt issuance to keep the tax rate low.
- Maintain full disclosure and open lines of communication with the rating agencies and seek to maintain a high debt rating with a stable outlook.

Significant budget initiatives in fiscal year 2021 included:

- The County completed the Juvenile Services building expansion during 2021. The projected cost of the expansion was over $20.0 million.
- The County continued the Jail Kitchen Expansion project during 2021. The projected cost of the expansion was over $4.7 million.
- The County began the Justice of the Peace and Constable Precinct 1 building project in 2021. This project has a projected cost of $5.1 million.

CERTIFICATE OF ACHIEVEMENT

This report has been prepared following the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The GFOA awards a certificate of achievement to those governments whose annual financial reports are judged to conform substantially to high standards of public financial reporting, including generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The County has been awarded the Certificate of Achievement for its annual financial report since 1988. The report has historically presented the financial information of the County in an easily readable and efficient manner. A Certificate of Achievement is valid for one year. This office believes that the current year report continues to meet the program standards, and it will be submitted to the GFOA to determine County eligibility for another certificate.

The GFOA's efforts to deal with COVID-19 and to ensure a successful implementation of the AMS have temporarily lengthened the turnaround time for the certificate award decisions. The current turnaround time is approximately nine months (from our submission date) which is the reason for a delayed receipt of our annual Certificate of Achievement for the 2020 annual financial report submitted.

We wish to express our thanks to the Commissioners' Court and the District Judges for their support and interest in planning and conducting the financial affairs of the County in a responsible and professional manner. This report could not have been completed in a timely manner without the dedicated efforts of all County elected officials, the Commissioners' Court, the County Auditor's staff, and the independent auditors, Ingram, Wallis & Company, P. C.

Respectfully submitted,

Katie Conner
County Auditor

BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2021

Commissioners' Court:

Duane Peters	County Judge
Steven Aldrich	Commissioner, Precinct 1
Russ Ford	Commissioner, Precinct 2
Nancy Berry	Commissioner, Precinct 3
Irma Cauley	Commissioner, Precinct 4

District Court:

Kyle Hawthorne	Judge, 85th Judicial District
John Brick	Judge, 272nd Judicial District
Steve Smith	Judge, 361st Judicial District

County Court-at-Law:

Amanda Matzke	Judge, County Court-at-Law No. 1
James Locke	Judge, County Court-at-Law No. 2

Law Enforcement and Correction:

Wayne Dicky	Sheriff
Earl Gray	County Attorney
Jarvis Parsons	District Attorney
Linda Ricketson *	Chief Juvenile Probation Officer
Jennifer Goerig *	Chief Adult Probation Officer

Financial Administration:

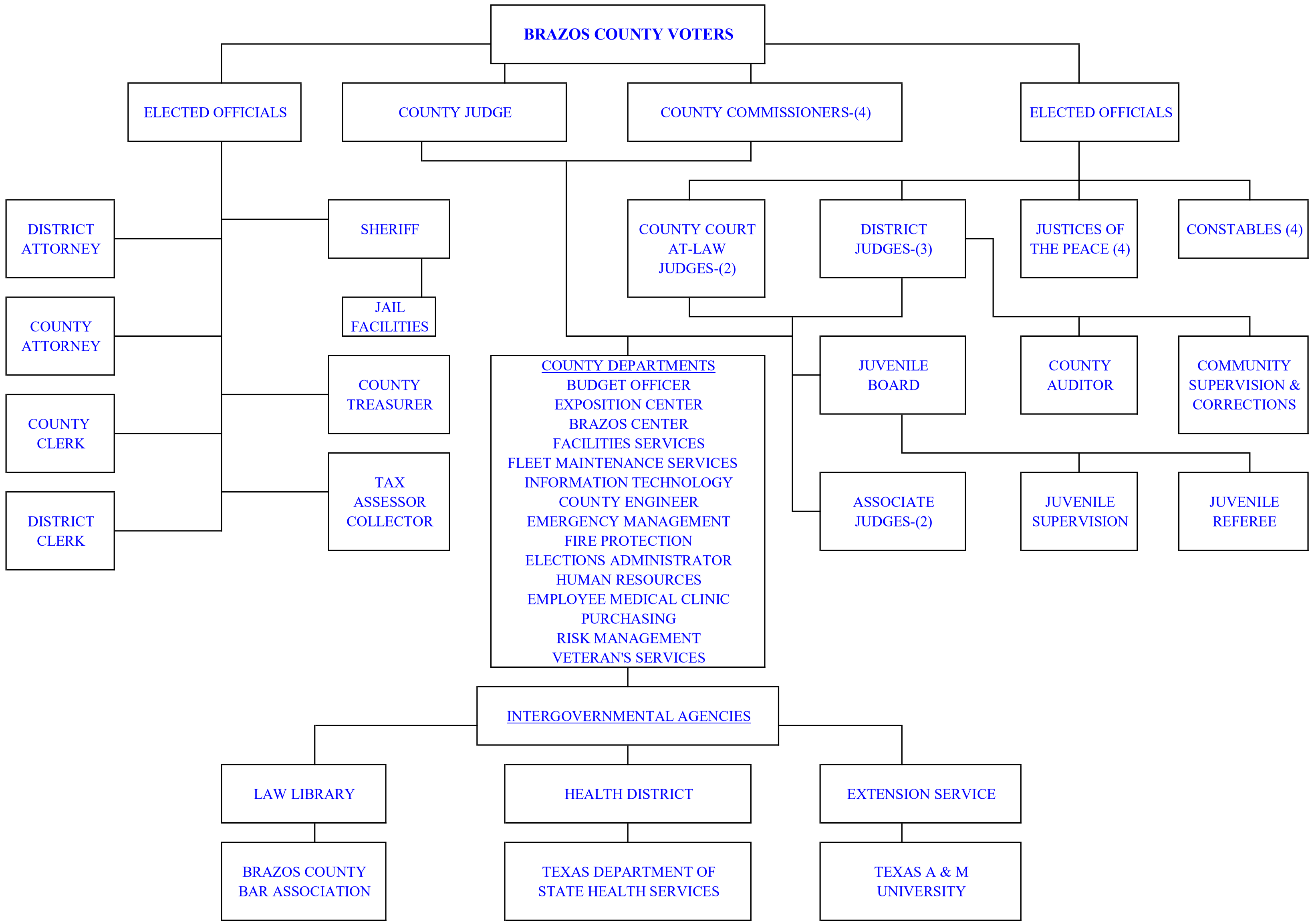
Laura Davis	Treasurer
Kristeen Roe	Tax Assessor-Collector
Katie Conner*	Auditor

Recording Offices:

Karen McQueen	County Clerk
Gabriel Garcia	District Clerk

* Designates appointed officials. All others listed are elected officials.

BRAZOS COUNTY ORGANIZATIONAL CHART



THE STATE OF TEXAS

COUNTY OF BRAZOS

FINANCIAL SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

Ingram, Wallis & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Duane Peters, County Judge
and the Honorable County Commissioners
of Brazos County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brazos 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.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, 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.

Change in Accounting Principle

As discussed in Note 1-E to the financial statements, the County adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* as of and for the year ended September 30, 2021. The requirements of this Statement have been reported as a restatement of beginning fiduciary net position. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension plan information, other post-employment benefits information, infrastructure condition data, and budgetary comparison information on pages 15 through 26 and 83 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, 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas *Uniform Grant Management Standards* (UGMS), which includes the State of

Texas *Single Audit Circular*, issued by the Office of the Governor of the State, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, 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, budgetary comparison schedules, 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 15, 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 the County's internal control over financial reporting and compliance.

Ingram, Wallis & Company, P.C.

Bryan, Texas
March 15, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ending September 30, 2021

This section of the Brazos County annual comprehensive financial report presents management's discussion and analysis ("MD&A") of the financial performance of the primary government during the fiscal year ended September 30, 2021. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- The total government-wide assets (and deferred outflows of resources) of the County exceeded the liabilities (and deferred inflows of resources) by $301,369,294 at September 30, 2021 and are reported as the total net position of the primary government. The total net position was $271,977,298 at September 30, 2020.

- The government-wide total net position increased $29,391,996 during the fiscal year ending September 30, 2021. The net position from the governmental activities increased $29,141,575 while the net position from business-type activities increased $250,421.

- Total net position of the primary government is comprised of the following:

Net Position by Category	September 30, 2021	September 30, 2020
Net Investment in Capital Assets	$ 245,438,566	$ 240,512,127
Restricted	35,680,114	36,543,941
Unrestricted	20,250,614	(5,078,770)
Total Net Position	$ 301,369,294	$ 271,977,298

Fund Financial Statements

- As of September 30, 2021, the County governmental funds reported combined fund balances of $152,726,102. This reflects an increase of $31,784,954 from the previous fiscal year, primarily related to the increase in debt issuance for Certificate of Obligation 2020. $93,524,241 or 61% of the combined fund balances at September 30, 2021, are available to meet the County's current and future needs (unassigned fund balances).

- At the end of the fiscal year, the unassigned fund balance of the County's General Fund was $93,524,241 or 94% of the General Fund's total expenditures and 72% of the revenues.

- The total fund balance for the nonmajor governmental funds was $38,076,875 at September 30, 2021. Of this amount, $8,271,547 is restricted by the legislature, $29,805,328 is assigned for the capital improvement projects.

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 basic financial statements. Required supplementary information is included in addition to the basic financial statements. The report also contains other supplementary information and statistical data.

Government-Wide Financial Statements – These are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business. They include a Statement of Net Position and a Statement of Activities. Both of these statements are presented using the accrual method of accounting; therefore, revenues and expenses are taken into account regardless of when cash is received or paid.

The statement of net position presents information on all County assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. However, other non-financial factors, such as changes in the County's property tax base and the condition of the County's roads, should be considered to assess the overall health of the County.

The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses reported in this statement may result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, justice system, law enforcement, juvenile services, public transportation, public health and human services. The business-type activities of the County include the business-type operations of the County Attorney and the Jail Commissary.

Fund Financial Statements – Funds are groupings of related accounts that are 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 finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of 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 the County's near-term financing requirements.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Because the focus of governmental funds is narrower than 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 funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 30 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General, Debt Service, and Local Provider Participation, which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules elsewhere in this report.

Proprietary Funds are maintained two ways. An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the county attorney administration of the returned check activities and the jail commissary activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its administration of the County's self-insurance programs for health services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. One trust fund and four agency funds are presented under this category. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. 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 own programs.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 42-82 of this report.

Required Supplementary Information is presented concerning the County's General Fund and Local Provider Participation Fund budgetary schedules. The schedules, which include the original and final amended budget and actual figures, have been provided to demonstrate compliance with these budgets. Also presented in this section are the pension related schedules required by GASB 68 and the OPEB related schedules required by GASB 74 and 75. The condition assessment information for county roads and bridges can also be found in this section. Required supplementary information can be found on pages 83-106 of this report.

Combining and Individual Fund Schedules provide information for nonmajor governmental funds, internal service funds and agency funds and are presented immediately following the required supplementary information. The combining/individual fund statements and schedules including budgetary comparisons can be found on pages 107-154 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time, net position may serve as a useful indicator of a government's financial position. The total net position of the County was $301,369,294 for fiscal year 2021 and $271,977,298 for fiscal year 2020.

Condensed Statement of Net Position
September 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 203,903,006	$ 1,682,692	$ 205,585,698
Capital assets, net	321,074,485	-	321,074,485
Total assets	524,977,491	1,682,692	526,660,183
Deferred outflows of resources	23,202,730	37,981	23,240,711
Total deferred outflows of resources	23,202,730	37,981	23,240,711
Current and other liabilities	39,036,369	152,360	39,188,729
Long-term liabilities	193,630,509	163,095	193,793,604
Total liabilities	232,666,878	315,455	232,982,333
Deferred inflows of resources	15,523,157	26,110	15,549,267
Total deferred inflows of resources	15,523,157	26,110	15,549,267
Net position:			
Net investment in capital assets	245,438,566	-	245,438,566
Restricted	35,680,114	-	35,680,114
Unrestricted	18,871,506	1,379,108	20,250,614
Total net position	$ 299,990,186	$ 1,379,108	$ 301,369,294

Condensed Statement of Net Position
September 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 147,972,500	$ 1,348,529	$ 149,321,029
Capital assets, net	307,205,090	1,401	307,206,491
Total assets	455,177,590	1,349,930	456,527,520
Deferred outflows of resources	10,094,579	13,138	10,107,717
Total deferred outflows of resources	10,094,579	13,138	10,107,717
Current and other liabilities	17,621,505	71,065	17,692,570
Long-term liabilities	162,846,399	141,305	162,987,704
Total liabilities	180,467,904	212,370	180,680,274
Deferred inflows of resources	13,955,654	22,011	13,977,665
Total deferred inflows of resources	13,955,654	22,011	13,977,665
Net position:			
Net investment in capital assets	240,510,726	1,401	240,512,127
Restricted	36,543,941	-	36,543,941
Unrestricted	(6,206,056)	1,127,286	(5,078,770)
Total net position	$ 270,848,611	$ 1,128,687	$ 271,977,298

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The largest portion of the County's current fiscal year net position reflects its investment of $245,438,566 capital assets (e.g., land, buildings, equipment, and infrastructure, net of accumulated depreciation), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services 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 liquidated for these liabilities.

The restricted net position of $35,680,114 represents resources that are subject to external restrictions on how they may be used. The remaining balance of the unrestricted net position, $20,250,614 (7%) may be used to meet the County's ongoing obligations to citizens and creditors. The County's net position increased by $29,391,966 a result of its fiscal year 2021 operations. It is primarily attributable to the issuance of debt in fall of 2020, as well as revenue recognition of funds received from the American Recovery Act.

The following table indicates changes in net position for governmental and business-type activities:

Condensed Statement of Activities
For the Year Ended September 30, 2021

	Governmental Activities	Business-Type Activities	Total
Revenues:			
Program revenues:			
Charges for services	$ 21,707,742	$ 1,316,050	$ 23,023,792
Operating grants and contributions	19,149,777	-	19,149,777
Capital grants and contributions	886,245	-	886,245
General revenues:			
Property taxes	99,006,741	-	99,006,741
Local health care provider assessments	12,557,045	-	12,557,045
Sales taxes	20,443,754	-	20,443,754
Motor vehicle taxes	1,505,657	-	1,505,657
Mixed drink taxes	914,545	-	914,545
Hotel occupancy taxes	2,261,435	-	2,261,435
Unrestricted investment earnings	1,491,226	11,444	1,502,670
Total revenues	179,924,167	1,327,494	181,251,661
Expenses:			
General Government	39,739,274	-	39,739,274
Justice System	22,758,014	698	22,758,712
Law Enforcement	27,022,685	1,076,375	28,099,060
Juvenile Services	7,536,082	-	7,536,082
Public Transportation	10,510,675	-	10,510,675
Public Health	29,743,911	-	29,743,911
Human Services	10,745,294	-	10,745,294
Interest and Other Fees	2,726,657	-	2,726,657
Total expenses	150,782,592	1,077,073	151,859,665
Change in net position	29,141,575	250,421	29,391,996
Net position - beginning	270,848,611	1,128,687	271,977,298
Net position - ending	$ 299,990,186	$ 1,379,108	$ 301,369,294

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities
For the Year Ended September 30, 2020

	Governmental Activities	Business-Type Activities	Total
Revenues:			
Program revenues:			
Charges for services	$ 23,344,008	$ 1,181,042	$ 24,525,050
Operating grants and contributions	3,844,271	-	3,844,271
Capital grants and contributions	420,372	-	420,372
General revenues:			
Property taxes	94,755,314	-	94,755,314
Local health care provider assessments	32,672,057	-	32,672,057
Sales taxes	18,747,703	-	18,747,703
Motor vehicle taxes	1,520,039	-	1,520,039
Mixed drink taxes	733,928	-	733,928
Hotel occupancy taxes	1,812,599	-	1,812,599
Unrestricted investment earnings	1,535,261	9,510	1,544,771
Total revenues	179,385,552	1,190,552	180,576,104
Expenses:			
General Government	32,539,892	-	32,539,892
Justice System	24,650,028	5,197	24,655,225
Law Enforcement	30,484,022	1,080,952	31,564,974
Juvenile Services	9,257,618	-	9,257,618
Public Transportation	12,040,411	-	12,040,411
Public Health	20,613,743	-	20,613,743
Human Services	8,575,728	-	8,575,728
Interest and Other Fees	2,521,867	-	2,521,867
Total expenses	140,683,309	1,086,149	141,769,458
Change in net position	38,702,243	104,403	38,806,646
Net position - beginning	232,146,368	1,024,284	233,170,652
Net position - ending	$ 270,848,611	$ 1,128,687	$ 271,977,298

Revenue Analysis

For fiscal year ended September 30, 2021, revenues for the primary government totaled $181,251,661 The revenues are categorized by activity type: governmental activities totaled $179,924,167 and business-type activities totaled $1,327,494.

Program revenues are derived from the program itself and thereby reduce the cost of the function to the County. Total program revenues were $43,059,814 and 24% of total revenues. Of that $41,743,764 is from governmental activities, which represents the fees collected by the tax collector, the clerks of the courts and other departments. The business-type charges for services were $1,316,050, which represents primarily commissary sales to the inmates held in County jails. The largest portions of program revenues are charges for service of $23,023,792 (13% of the total revenues) and operating grants and contributions of $19,149,777 (10.6% of total revenues). The other portions of program revenues are $886,245 in capital contributions from various federal, state and local agencies, which in total are .5% of the total revenues.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Revenue Analysis (Continued)

General revenues are revenues that do not qualify as program revenue. Property taxes of $99,006,741 were the largest revenue source for governmental activities and 55% of total revenues. Besides property taxes, the general revenues also consist of local health care provider assessments, sales taxes, motor vehicle taxes, mixed drink taxes, hotel occupancy taxes, and investment earnings, which in total are $39,185,106 or 22% of the total revenues.

	Year Ended September 30, 2021		Year Ended September 30, 2020	
Program Revenues				
Charges for services - governmental	$ 21,707,742	12.0%	$ 23,344,008	12.9%
Charges for services - business-type	1,316,050	0.7%	1,181,042	0.7%
Operating grants and contributions	19,149,777	10.6%	3,844,271	2.1%
Capital grants and contributions	886,245	0.5%	420,372	0.2%
General Revenues				
Property taxes	99,006,741	54.6%	94,755,314	52.5%
Local health care provider assessments	12,557,045	6.9%	32,672,057	18.1%
Sales taxes	20,443,754	11.3%	18,747,703	10.4%
Motor vehicle taxes	1,505,657	0.8%	1,520,039	0.8%
Mixed drink taxes	914,545	0.5%	733,928	0.4%
Hotel occupancy taxes	2,261,435	1.2%	1,812,599	1.0%
Unrestricted investment earnings	1,502,670	0.8%	1,544,771	0.9%
Total Revenues	$ 181,251,661	100.0%	$ 180,576,104	100.0%

In fiscal year 2021, the County's revenues increased by $675,557, or less than 1 percent as a net result of the changes in local health care provider assessments collected. The County received about $20.4 million in sales tax in 2021. Capital grants and contributions of $0.8 million were made to the County during 2021. The property tax revenue for fiscal year 2021 increased $4.2 million from fiscal year 2020.

Expense Analysis

For the year ended September 30, 2021, the function and program expenses for the primary government were $150,782,592 for the governmental activities and $1,077,073 for the business-type activities. A comparative overview of expenses for the County's primary government for the current and previous year is as follows:

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)
***Expense Analysis* (Continued)**

	Year Ended September 30, 2021			Year Ended September 30, 2020		
Function						
General Government	$	39,739,274	26.4%	$	32,539,892	23.1%
Justice System		22,758,014	15.1%		24,650,028	17.5%
Law Enforcement		27,022,685	17.9%		30,484,022	21.7%
Juvenile Services		7,536,082	5.0%		9,257,618	6.6%
Public Transportation		10,510,675	7.0%		12,040,411	8.6%
Public Health		29,743,911	19.7%		20,613,743	14.7%
Human Services		10,745,294	7.1%		8,575,728	6.1%
Interest and Other Fees		2,726,657	1.8%		2,521,867	1.7%
Total Governmental Activities	$	150,782,592	100.0%	$	140,683,309	100.0%
Business-Type Activities						
County Attorney Operating Fund	$	698	0.1%	$	5,197	0.5%
Jail Commissary Fund		1,076,375	99.9%		1,080,952	99.5%
Total Business-Type Activities	$	1,077,073	100.0%	$	1,086,149	100.0%

In fiscal year 2021, the County's expenses increased $10.1 million or 7 percent from the prior year. The key elements of the change are as follows:

- The local health care provider fees remitted to the State for Medicaid programs in fiscal year 2021 increased $8.2 million from fiscal year 2020.
- Employee benefits had a net decrease of $1.7 million due to salary base and contribution rate of health insurance, and a decrease in pension and OPEB expenses due to unfavorable investment returns.
- The discretionary expenses increased $6.4 million due to revenue recognition from the American Recovery Act.

FINANCIAL ANALYSIS OF MAJOR FUNDS

The County's major general governmental functions are contained in the General, Special Revenue, Debt Service, and Capital Project Funds. At September 30, 2021, the County's governmental funds reported combined fund balances of $152,726,102 an increase of $31,784,954 or 26% in comparison with the prior year. The change represents the reduction in remittance of local health care provider assessments. Of the combined fund balance, $2,604,430 (2%) were nonspendable for prepaids and inventory, $26,792,103 (18%) were restricted to various purposes by external restrictions imposed, $29,805,328 (19%) were assigned to the County's capital improvement plans and other programs as directed by the Commissioners' Court, and $93,524,241 (61%) constituted unassigned fund balance, which is available to meet the County's current and future needs without any restrictions.

FINANCIAL ANALYSIS OF MAJOR FUNDS (Continued)

General Fund

The General Fund is the chief operating fund of the County. At September 30, 2021, the General Fund reported a net fund balance of $103,282,373, an increase of $31,603,764 from fiscal year 2020. The fund experienced an excess of revenues over expenditures of $31,062,255.

Debt Service Fund

The Debt Service Fund is used to account for receipts and disbursements of funds relating to the County's long-term bonded debt obligations. At the end of fiscal year 2021, the fund balance increased $419,027, or 6% from fiscal year 2020.

For fiscal year 2022, the County's debt service requirements for the governmental activities are $8,155,000 in principal and $2,954,948 in interest. Additional information is available to the readers in Note 10 (Long-Term Debt) to the Financial Statements.

Local Provider Participation Fund

The Local Provider Participation Fund has been established to account for the mandatory assessments to local institutional health care providers in support of the State Medicaid program. By taking part in paying the State share of Medicaid expansion through the new provider assessments, the local health care providers will be able to benefit from the federal financial match. The fund reported a fund balance of $3,297,346 at September 30, 2021.

Grant Fund

The Grant Fund has been established to account for the revenues and expenditures related to grant activities. At September 30, 2021, the Grant Fund reported a net fund balance of $212,373, an increase of $1,636 from fiscal year 2020.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County adopts an annual budget for the General Fund. Budget amounts represent the original budget for 2021 as subsequently amended by the Commissioners' Court. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). Budget variances are not expected to impact future services or liquidity.

GENERAL FUND BUDGETARY HIGHLIGHTS (Continued)

The following table summarizes General Fund budgeted and actual amounts for fiscal year 2021:

Brazos County, Texas
FY 2021 General Fund Budget Vs. Actual Amounts - GAAP Basis

	Original Budget	Final Budget	Actual
Revenues and Other Financing Sources			
Taxes	$ 106,964,000	$ 106,964,000	$ 109,254,629
Charges for Services	10,387,377	10,387,377	12,187,206
Intergovernmental	968,500	968,500	7,470,805
Interest	1,050,600	1,050,600	859,361
Other	580,100	713,306	989,740
Transfers In	259,643	1,746,489	432,173
Sale of Capital Assets	20,000	20,000	198,536
Insurance Recoveries	50,000	50,000	1,320,841
Total	120,280,220	121,900,272	132,713,291
Expenditures and Other Financing Uses			
Expenditures	128,078,291	129,302,498	99,699,486
Transfers Out	3,614,336	4,010,181	1,410,041
Total	131,692,627	133,312,679	101,109,527
Net Change in Fund Balance	$ (11,412,407)	$ (11,412,407)	$ 31,603,764

Differences between the original budget and the final amended budget reflected an increase of $1,620,052 in available resources and the same amount of increase in appropriations.

Actual revenues and transfers increased by $10,813,019 (9%) over the final budget due to a increase in the intergovernmental funds due to revenue recognition from the American Recovery Act. Actual expenditures and transfers out were $32,203,152 (24%) under the final budget as a result of the restrained spending of the County.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the County are those assets (land, right-of-way, buildings, improvements, roads, bridges, machinery, and equipment) which are used by the County in performance of the County's functions. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2021, amounted to $321,074,485 (net of accumulated depreciation) and at September 30, 2020, it was $307,205,090. Depreciation on capital assets is recognized in the government-wide financial statements. Depreciation provided for the current fiscal period was $7,226,908 compared to $6,865,572 for the year ended September 30, 2020.

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

- The County completed the major construction project of the Juvenile Services building expansion. The total amount spent on the project in 2021 was $1.7 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Assets (Continued)

- The County acquired approximately $1.3 million and disposed of $948,546 in machinery and equipment in fiscal year 2021.
- The County spent $3.35 million during the year on the jail kitchen remodeling and it should be completed during FY 2022.
- The County Agriculture Extension building project was completed in fiscal year 2021. The County spent $2 million in the current fiscal year.
- The County has purchased land for the Justice of the Peace, Precinct 1 and Constable Precinct 1 building. The County spent $1.7 million during fiscal year 2021.
- The County completed configuration and implementation of the Oracle Corporation financial system in September 2021. The total implementation costs were $4.4 million including future subscription payments.

The County has elected to use the "Modified Approach" as defined by GASB 34 for reporting infrastructure assets, which include 479 miles of roads and 70 bridges. The County has adopted a minimum condition level of 80% for all County roads. In fiscal year 2021 approximately 92% of the County roads meet the targeted condition level. For the year ended September 30, 2021, the actual amounts of expense incurred for the annual maintenance and preservation of the roads and bridges at the targeted condition level was $9.4 million and the amount estimated to be necessary for the purpose was $11.6 million. The $2.2 million variance was mainly due to the Department's employee turnover and road projects being contracted out.

The following table provides a comparative overview of the County's capital assets for the current and previous year. For further information regarding capital assets, see Note 6 to the financial statements.

Governmental Activities:	Balance September 30, 2021	Balance September 30, 2020
Land	$ 39,374,368	$ 36,345,607
Construction in progress	9,111,732	24,182,628
Infrastructure	126,497,822	121,020,481
Buildings	158,891,813	136,929,737
Improvements other than buildings	31,898,180	31,873,212
Machinery and equipment	28,479,795	28,076,469
Intangible assets - computer software	12,018,902	7,537,728
	406,272,612	385,965,862
Less: Accumulated depreciation	(85,198,127)	(78,760,772)
Governmental activities capital assets, net	$ 321,074,485	$ 307,205,090
Business-type activities:		
Machinery and equipment	$ 93,836	$ 93,836
	93,836	93,836
Less: Accumulated depreciation	(93,836)	(92,435)
Business-type activities capital assets, net	$ -	$ 1,401

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Debt Administration

At September 30, 2021, the County had total long-term debt outstanding of $81,300,000 as compared to $64,855,000 in the prior year. $7,575,000 debt principal was paid during 2021.

Refer to Note 10 in the Notes to the Basic Financial Statements for a detailed breakdown of long-term debt owed by the County. County officials, citizens and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position. These are shown in the statistical section of this report.

ECONOMIC FACTORS

The Commissioners' Court adopted the fiscal year 2022 budget on September 7, 2021. The fiscal year 2022 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and building reserves. The budget was adopted based on anticipated resources and estimated uses in fiscal year 2022. The total resources of the County's General Fund are estimated to be $158,800,000 including the appropriated fund balance of $34,000,000.

The property tax rate for fiscal year 2022 is $0.4935 per $100 valuation compared to $0.4950 in fiscal year 2021. For the past four years, the County has been using an estimated collection rate of 98% on property taxes for budgeting purposes.

Brazos County anticipates receiving an additional $22 million from the Treasury Department as an allocation from the Federal American Recovery Plan. The economic impact of these funds is unknown at this time and Commissioner's Court is currently evaluating the community's needs.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in 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 County Auditor's Office, 200 S. Texas Avenue, Suite 218, Bryan, Texas, 77803.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BASIC FINANCIAL STATEMENTS

BRAZOS COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities	Business-Type Activities	TOTAL
ASSETS			
Cash and Cash Equivalents	$ 141,087,601	$ 1,495,690	$ 142,583,291
Investments	39,083,466	-	39,083,466
Prepaid Expenses	1,225,531	-	1,225,531
Receivables, net of allowance for uncollectible amounts of $16,548,579			
Taxes	2,764,487	-	2,764,487
Accounts and Other	4,621,818	1,089	4,622,907
Inventories	1,380,398	78,020	1,458,418
Internal Balances	233	107,893	108,126
Restricted Assets			
Cash and Cash Equivalents	7,837,947	-	7,837,947
Investments	5,055	-	5,055
Receivables, net of allowance for uncollectible amounts of $95,351			
Taxes	329,597	-	329,597
Accounts and Other	7,634	-	7,634
Joint Venture	5,559,239	-	5,559,239
Capital Assets (net of accumulated depreciation)			
Land	39,374,368	-	39,374,368
Buildings	106,172,047	-	106,172,047
Improvements Other than Buildings	20,896,871	-	20,896,871
Intangible Assets - Computer Software	6,064,970	-	6,064,970
Machinery and Equipment	12,956,675	-	12,956,675
Infrastructure	126,497,822	-	126,497,822
Construction in Progress	9,111,732	-	9,111,732
TOTAL ASSETS	524,977,491	1,682,692	526,660,183
DEFERRED OUTFLOWS OF RESOURCES			
Change in Pension Assumptions or Inputs	11,734,515	21,245	11,755,760
Change in Pension Allocated Share	539	9	548
Differences Between Expected and Actual Pension Experience	1,647,798	2,829	1,650,627
Pension Contributions After the Measurement Date	5,309,549	7,978	5,317,527
Change in OPEB Allocated Share	106,981	154	107,135
Difference Between Expected and Actual OPEB Experience	505,135	1,595	506,730
OPEB Contributions After the Measurement Date	2,794,973	4,171	2,799,144
Deferred Charges - Refunding	1,103,240	-	1,103,240
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 23,202,730	$ 37,981	$ 23,240,711

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

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

	Governmental Activities	Business-Type Activities	TOTAL
LIABILITIES			
Accounts Payable and Accrued Liabilities	$ 12,834,298	$ 149,792	$ 12,984,090
Accrued Salaries and Wages	1,936,516	-	1,936,516
Accrued Interest Payable	250,150	-	250,150
Unclaimed Funds	194,571	-	194,571
Unearned Revenue	21,868,821	-	21,868,821
Liabilities for Compensated Absences	1,952,013	2,568	1,954,581
Noncurrent Liabilities			
Due within one year	8,485,232	-	8,485,232
Due in more than one year	185,145,277	163,095	185,308,372
TOTAL LIABILITIES	232,666,878	315,455	232,982,333
DEFERRED INFLOWS OF RESOURCES			
Difference Between Projected and Actual Earnings on Pension Plan	7,446,933	13,539	7,460,472
Differences Between Expected and Actual Pension Experience	198,877	244	199,121
Change in Pension Allocated Shares	497	53	550
Difference Between Projected and Actual Earnings on OPEB Plan	559,039	800	559,839
Differences Between Expected and Actual OPEB Experience	6,262,763	9,945	6,272,708
Change in OPEB Assumptions or Inputs	1,055,048	1,529	1,056,577
TOTAL DEFERRED INFLOWS OF RESOURCES	15,523,157	26,110	15,549,267
NET POSITION			
Net Investment in Capital Assets	245,438,566	-	245,438,566
Restricted for:			
Debt Service	7,857,135	-	7,857,135
Capital Projects	15,263,201	-	15,263,201
Legislative	12,559,778	-	12,559,778
Unrestricted	18,871,506	1,379,108	20,250,614
TOTAL NET POSITION	$ 299,990,186	$ 1,379,108	$ 301,369,294

BRAZOS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

		Program Revenues	
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**
Governmental Activities:			
General Government	$ 39,739,274	$ 9,430,161	$ 13,048,719
Justice System	22,758,014	6,563,895	1,024,747
Law Enforcement	27,022,685	1,441,482	170,058
Juvenile Services	7,536,082	81,586	1,293,782
Public Transportation	10,510,675	2,680,527	344,161
Public Health	29,743,911	27,414	86,174
Human Services	10,745,294	1,482,677	3,182,136
Interest and Other Fees	2,726,657	-	-
Total Governmental Activities	150,782,592	21,707,742	19,149,777
Business-Type Activities:			
County Attorney Operating Fund	698	2,562	-
Jail Commissary Fund	1,076,375	1,313,488	-
Total Business-Type Activities	1,077,073	1,316,050	-
Total Government	$ 151,859,665	$ 23,023,792	$ 19,149,777

General revenues:
Taxes:
Property taxes
Local health care provider assessments
Sales taxes
Motor vehicle taxes
Mixed drink taxes
Hotel occupancy taxes
Unrestricted investment earnings
Total general revenues

Change in net position

Net position - beginning

Net position - ending

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

Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Business - Type Activities	Total
$ -	$ (17,260,394)	$ -	$ (17,260,394)
-	(15,169,372)	-	(15,169,372)
-	(25,411,145)	-	(25,411,145)
-	(6,160,714)	-	(6,160,714)
886,245	(6,599,742)	-	(6,599,742)
-	(29,630,323)	-	(29,630,323)
-	(6,080,481)	-	(6,080,481)
-	(2,726,657)	-	(2,726,657)
886,245	(109,038,828)	-	(109,038,828)
-	-	1,864	1,864
-	-	237,113	237,113
-	-	238,977	238,977
$ 886,245	(109,038,828)	238,977	(108,799,851)
	99,006,741	-	99,006,741
	12,557,045	-	12,557,045
	20,443,754	-	20,443,754
	1,505,657	-	1,505,657
	914,545	-	914,545
	2,261,435	-	2,261,435
	1,491,226	11,444	1,502,670
	138,180,403	11,444	138,191,847
	29,141,575	250,421	29,391,996
	270,848,611	1,128,687	271,977,298
	$ 299,990,186	$ 1,379,108	$ 301,369,294

BRAZOS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2021

	Major Funds	
	General	**Debt Service**
ASSETS		
Cash and Cash Equivalents	$ 85,667,611	$ 7,837,946
Investments	23,403,729	5,055
Prepaid Expenditures	1,212,257	-
Receivables		
Taxes, net	2,432,862	329,597
Officials	144,832	1,924
Interest	80,358	5,710
Accounts, net	1,446,822	-
State	2,206,871	-
Due from Other Funds	-	-
Inventories	1,380,398	-
TOTAL ASSETS	$ 117,975,740	$ 8,180,232
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
Liabilities		
Accounts Payable	$ 8,331,017	$ -
Accrued Expenditures Payable	121,164	-
Accrued Salaries and Wages	1,850,042	-
Unclaimed Funds	-	-
Due To Other Funds	233	-
Unearned Revenues	1,490,812	-
Total Liabilities	11,793,268	-
Deferred Inflows of Resources		
Unavailable Revenues	2,900,099	323,097
Total Deferred Inflows of Resources	2,900,099	323,097
Fund Balances		
Nonspendable	2,592,655	-
Restricted	7,165,477	7,857,135
Assigned	-	-
Unassigned	93,524,241	-
Total Fund Balances	103,282,373	7,857,135
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 117,975,740	$ 8,180,232

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

Local Provider Participation	Grants	Other Governmental Funds	Total Governmental Funds
$ 3,127,132	$ 4,776,902	$ 40,351,642	$ 141,761,233
-	15,679,737	-	39,088,521
-	11,775	-	1,224,032
-	-	331,626	3,094,085
-	-	-	146,756
8,216	-	19,698	113,982
161,998	-	1,953	1,610,773
-	195,917	-	2,402,788
-	233	-	233
-	-	-	1,380,398
$ 3,297,346	$ 20,664,564	$ 40,704,919	$ 190,822,801
$ -	$ 30,867	$ 2,030,725	$ 10,392,609
-	-	372,350	493,514
-	46,248	30,399	1,926,689
-	-	194,570	194,570
-	-	-	233
-	20,375,076	-	21,865,888
-	20,452,191	2,628,044	34,873,503
-	-	-	3,223,196
-	-	-	3,223,196
-	11,775	-	2,604,430
3,297,346	200,598	8,271,547	26,792,103
-	-	29,805,328	29,805,328
-	-	-	93,524,241
3,297,346	212,373	38,076,875	152,726,102
$ 3,297,346	$ 20,664,564	$ 40,704,919	$ 190,822,801

BRAZOS COUNTY, TEXAS
RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2021

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

Total fund balances - governmental funds		**$**	**152,726,102**
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.			321,074,485
Deferred outflows of resources represent a consumption of net position that applies to future periods and therefore will not be recognized as an outflow of resources until then. Deferred outflows of resources are not reported in the governmental funds:			
Change in Pension Assumptions or Inputs	11,702,182		
Change in Pension Allocated Share	539		
Differences Between Expected and Actual Pension Experience	1,636,637		
Pension Contributions After the Measurement Date	5,292,867		
Change in OPEB Allocated Share	106,498		
Difference Between Expected and Actual OPEB Experience	500,031		
OPEB Contributions After the Measurement Date	2,783,084		
Deferred Charges - Refunding	1,103,240		
			23,125,078
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the funds.			3,222,846
Internal service funds are used by the County's management for self insurance. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the funds are included in governmental activities in the Statement of Net Position but are not included at the fund level.			5,204,506
The County's equity interest in a joint venture is included in the Statement of Net Position but is not included at the fund level.			5,559,239
Liabilities for compensated absences are considered current but are not reported as liabilities in the funds.			(1,940,572)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds:			
Bonds Payable	(89,602,813)		
Accrued Interest Payable	(250,150)		
Subscription Based Information Technology Liability	(879,499)		
Net OPEB Liability	(74,061,515)		
Net Pension Liability	(28,761,506)		
			(193,555,483)
Deferred inflows of resources represent an acquisition of net position that applies to future periods and therefore will not be recognized as an inflow of resources until then. Deferred inflows of resources are not reported in the governmental funds:			
Differences Between Expected and Actual Pension Experience	(198,877)		
Difference Between Projected and Actual Earnings on Pension Plan	(7,389,526)		
Difference Between Projected and Actual Earnings on OPEB Plan	(556,518)		
Differences Between Expected and Actual OPEB Experience	(6,230,940)		
Change in OPEB Assumptions or Inputs	(1,050,154)		
			(15,426,015)
Total net position - governmental activities		**$**	**299,990,186**

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2021

	Major Funds	
	General	**Debt Service**
REVENUES		
Taxes	$ 109,254,629	$ 11,054,561
Charges for Services	12,187,206	-
Intergovernmental	7,470,805	-
Interest	859,361	113,026
Other Revenue	989,740	-
TOTAL REVENUES	130,761,741	11,167,587
EXPENDITURES		
Current		
General Government	27,257,512	-
Justice System	20,478,549	-
Law Enforcement	24,663,954	-
Juvenile Services	6,316,720	-
Public Transportation	9,479,803	-
Public Health	1,816,758	-
Human Services	4,333,934	-
Capital Outlay	5,352,256	-
Debt Service		
Principal Retirement	-	7,575,000
Interest and Other Fees	-	3,171,860
Bond Issuance Costs	-	700
Agent Fees	-	1,000
TOTAL EXPENDITURES	99,699,486	10,748,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,062,255	419,027
OTHER FINANCING SOURCES (USES)		
Premium on Debt Issuance	-	-
Debt Issuance	-	-
Subscription-Based Information Technology Arrangement	-	-
Transfers In	432,173	-
Transfers Out	(1,410,041)	-
Sale of Capital Assets	198,536	-
Insurance Recoveries	1,320,841	-
TOTAL OTHER FINANCING SOURCES (USES)	541,509	-
Net Change in Fund Balances	31,603,764	419,027
FUND BALANCES, OCTOBER 1	71,678,609	7,438,108
FUND BALANCES, SEPTEMBER 30	$ 103,282,373	$ 7,857,135

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

Local Provider Participation	Grants	Other Governmental Funds	Total Governmental Funds
$ 12,557,045	$ -	$ 2,264,026	$ 135,130,261
-	-	1,380,093	13,567,299
-	12,513,025	49,552	20,033,382
138,097	1,392	321,594	1,433,470
-	2,639	6,393	998,772
12,695,142	12,517,056	4,021,658	171,163,184
-	4,534,082	258,585	32,050,179
-	526,043	937,488	21,942,080
-	46,153	642,651	25,352,758
-	1,228,862	-	7,545,582
-	344,162	-	9,823,965
27,192,927	2,198,561	-	31,208,246
-	3,042,619	962,989	8,339,542
-	1,084,853	13,903,241	20,340,350
-	-	-	7,575,000
-	-	-	3,171,860
-	-	126,034	126,734
-	-	-	1,000
27,192,927	13,005,335	16,830,988	167,477,296
(14,497,785)	(488,279)	(12,809,330)	3,685,888
-	-	1,780,928	1,780,928
-	-	24,020,000	24,020,000
-	-	778,761	778,761
-	489,915	12,743,409	13,665,497
(20,000)	-	(12,235,456)	(13,665,497)
-	-	-	198,536
-	-	-	1,320,841
(20,000)	489,915	27,087,642	28,099,066
(14,517,785)	1,636	14,278,312	31,784,954
17,815,131	210,737	23,798,563	120,941,148
$ 3,297,346	$ 212,373	$ 38,076,875	$ 152,726,102

BRAZOS COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

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

Net change in fund balances - total governmental funds		**$**	**31,784,954**
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount that expenditures for capital outlay exceeded depreciation expense.			
Capital outlay	20,340,350		
Depreciation expense	(7,226,908)		
			13,113,442
Revenues and contributed assets in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			(577,366)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, road annexations, and donations) is to affect net position.			763,539
The County's investment in a joint venture is reported at the government-wide level but not at the fund level. This amount represents the current year change.			747,724
The liabilities for compensated absences are accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities.			(61,622)
The net OPEB liability per GASB 75 is accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities.			(661,700)
The net pension liability per GASB 68 is accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities.			(49,952)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premium, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.			(17,779,024)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.			1,861,580
Change in net position of governmental activities		**$**	**29,141,575**

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

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

	Business - Type Activities - Enterprise Funds			Governmental Activities
	County Attorney Operating	Jail Commissary	Totals	Internal Service Fund
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 64,131	$ 1,431,559	$ 1,495,690	$ 7,164,312
Prepaid Expenses	-	-	-	1,500
Accounts Receivable	-	1,089	1,089	355,505
Inventories	-	78,020	78,020	-
Due from Other Funds	-	107,893	107,893	-
Total Current Assets	64,131	1,618,561	1,682,692	7,521,317
Noncurrent Assets				
Property, Plant and Equipment	-	93,837	93,837	-
Less: Accumulated Depreciation	-	(93,837)	(93,837)	-
Total Noncurrent Assets	-	-	-	-
TOTAL ASSETS	64,131	1,618,561	1,682,692	7,521,317
DEFERRED OUTFLOWS OF RESOURCES				
Change in Pension Assumptions or Inputs	209	21,036	21,245	37,677
Change in Pension Allocated Share	9	-	9	-
Difference Between Projected and Actual Earnings on Pension Plan	643	-	643	-
Differences Between Expected and Actual Pension Experience	72	2,757	2,829	11,161
Pension Contributions After the Measurement Date	441	7,537	7,978	16,682
Change in OPEB Allocated Share	-	154	154	485
Differences Between Expected and Actual OPEB Experience	-	1,595	1,595	5,104
OPEB Contributions After the Measurement Date	-	4,171	4,171	11,889
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,374	37,250	38,624	82,998
LIABILITIES				
Current Liabilities				
Accounts Payable	-	149,792	149,792	1,947,942
Accrued Salaries and Wages	-	-	-	9,827
Compensated Absences	-	2,568	2,568	11,442
Unearned Revenues	-	-	-	2,934
Total Current Liabilities	-	152,360	152,360	1,972,145
Noncurrent Liabilities				
Due in more than one year	4,067	159,028	163,095	325,176
Total Noncurrent Liabilities	4,067	159,028	163,095	325,176
TOTAL LIABILITIES	4,067	311,388	315,455	2,297,321
DEFERRED INFLOWS OF RESOURCES				
Difference Between Projected and Actual Earnings on Pension Plan	-	14,182	14,182	57,407
Change in Pension Allocated Share	-	53	53	497
Change in Pension Assumptions or Inputs	-	-	-	5,344
Differences Between Expected and Actual Pension Experience	100	144	244	-
Difference Between Projected and Actual Earnings on OPEB Plan	-	800	800	2,521
Change in OPEB Allocated Share	-	-	-	2
Change in OPEB Assumptions or Inputs	-	1,529	1,529	4,894
Differences Between Expected and Actual OPEB Experience	-	9,945	9,945	31,823
TOTAL DEFERRED INFLOWS OF RESOURCES	100	26,653	26,753	102,488
NET POSITION				
Net Investment in Capital Assets	-	-	-	-
Unrestricted	61,338	1,317,770	1,379,108	5,204,506
TOTAL NET POSITION	$ 61,338	$ 1,317,770	$ 1,379,108	$ 5,204,506

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

BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION
PROPRIETARY FUNDS
For The Year Ended September 30, 2021

	Business - Type Activities - Enterprise Funds			Governmental Activities
	County Attorney Operating	Jail Commissary	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for Services	$ 2,562	$ -	$ 2,562	$ -
Commissary Sales	-	1,310,488	1,310,488	-
Employee Dependents	-	-	-	2,666,680
Self Pays	-	-	-	13,955
Excess Risk Benefits	-	-	-	2,880,118
Participant Payments	-	-	-	42,628
Brazos County	-	-	-	14,915,623
Retirees	-	-	-	610,766
Other Revenue	-	3,000	3,000	371,372
TOTAL OPERATING REVENUES	2,562	1,313,488	1,316,050	21,501,142
OPERATING EXPENSES				
Personnel Services	698	120,663	121,361	252,429
Supplies and Other Charges	-	113,691	113,691	54,080
Cost of Goods Sold	-	765,350	765,350	-
Repairs and Maintenance	-	4,859	4,859	93
Life Insurance	-	-	-	37,235
Stop Loss Premiums	-	-	-	2,816,668
Benefit Claims	-	-	-	15,718,479
Administrative Fees	-	-	-	628,914
Contract Services	-	-	-	1,985
Professional Services	-	70,410	70,410	187,434
Depreciation	-	1,402	1,402	-
TOTAL OPERATING EXPENSES	698	1,076,375	1,077,073	19,697,317
OPERATING INCOME	1,864	237,113	238,977	1,803,825
NONOPERATING REVENUES				
Interest	-	11,444	11,444	57,755
TOTAL NONOPERATING REVENUES	-	11,444	11,444	57,755
CHANGE IN NET POSITION	1,864	248,557	250,421	1,861,580
TOTAL NET POSITION - OCTOBER 1	59,474	1,069,213	1,128,687	3,342,926
TOTAL NET POSITION - SEPTEMBER 30	$ 61,338	$ 1,317,770	$ 1,379,108	$ 5,204,506

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

BRAZOS COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended September 30, 2021

	Business - Type Activities - Enterprise Funds			Governmental Activities
	County Attorney Operating	Jail Commissary	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 2,773	$ 1,326,704	$ 1,329,477	$ 3,333,826
Receipts from interfund services provided	-	-	-	14,915,623
Payments to contractors and vendors	-	(906,141)	(906,141)	(3,331,851)
Claims paid	-	-	-	(13,538,554)
Payments to employees for services	(842)	(126,316)	(127,158)	(245,861)
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,931	294,247	296,178	1,133,183
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	-	11,189	11,189	56,782
NET CASH PROVIDED BY INVESTING ACTIVITIES	-	11,189	11,189	56,782
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,931	305,436	307,367	1,189,965
CASH AND CASH EQUIVALENTS, OCTOBER 1	62,200	1,126,123	1,188,323	5,974,347
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	$ 64,131	$ 1,431,559	$ 1,495,690	$ 7,164,312
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	$ 1,864	$ 237,113	$ 238,977	$ 1,803,825
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	-	1,402	1,402	-
Change in accounts receivable	210	-	210	(32,779)
Change in prepaid expenses	-	-	-	44,908
Change in due from other funds	-	13,217	13,217	-
Change in inventory	-	(39,968)	(39,968)	-
Change in pension/OPEB related deferred outflows of resources	(139)	(24,299)	(24,438)	(47,946)
Change in accounts payable	-	88,137	88,137	(689,339)
Change in accrued salaries and compensated absences	(143)	(6,699)	(6,842)	3,350
Change in unearned revenues	-	-	-	-
Change in noncurrent liabilities	141	21,648	21,789	43,959
Change in pension/OPEB related deferred inflows of resources	(2)	3,696	3,694	7,205
Total adjustments	67	57,134	57,201	(670,642)
Net cash provided by operating activities	$ 1,931	$ 294,247	$ 296,178	$ 1,133,183

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

BRAZOS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2021

	OPEB Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	$ 24,747	$ 8,436,803
Accounts Receivable	-	302
Investments		
Fixed Income	2,460,659	-
Domestic Equities	4,499,876	-
TOTAL ASSETS	6,985,282	8,437,105
LIABILITIES		
Accounts Payable	-	1,324
Due to Other Funds	-	107,893
TOTAL LIABILITIES	-	109,217
NET POSITION		
Restricted for:		
OPEB	6,985,282	-
Individuals, Organizations and Other Governments	-	8,327,888
TOTAL NET POSITION	$ 6,985,282	$ 8,327,888

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

BRAZOS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2021

	OPEB Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Employer	$ 500,000	$ -
Members	-	6,909,230
Investment Earnings:		
Interest and Dividends	139,383	25,378
Net Appreciation in the Fair Value of Investments	915,390	-
Total Additions	1,554,773	6,934,608
DEDUCTIONS		
Payments to Individuals or Organizations	-	5,458,575
Administrative Expenses	32,318	24,851
Total Deductions	32,318	5,483,426
NET INCREASE IN FIDUCIARY NET POSITION	1,522,455	1,451,182
NET POSITION - OCTOBER 1, as restated	5,462,827	6,876,706
NET POSITION - SEPTEMBER 30	$ 6,985,282	$ 8,327,888

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Brazos County, Texas ("County") have been developed to be in conformity with accounting principles generally accepted in the United States of America ("GAAP") for local government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The Brazos County Government (the "County") was created in 1841. The County is a public corporation and a political subdivision of the State of Texas. It performs governmental functions as required or authorized by the Texas Constitution and the Laws of the State. A Commissioners' Court composed of an elected County Judge and four elected Commissioners governs the County. The combined financial statements include all departments, funds or accounts for the County, the primary government.

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The financial statements should allow users to distinguish between the primary government (the County) and its component units. GASB Statement 14, as amended by GASB Statement 61, defines the reporting entity as the primary government and its component units. Brazos County is the primary governmental unit. The financial statements include all funds, agencies, boards, commissions, and authorities for which the elected officials of the County are financially accountable. The financial statements include those entities for which the nature and significance of the relationship between the entity and the County are such that to exclude the entity from the financial reporting entity would render the financial statements misleading or incomplete.

B. Related Organizations

Related organizations provide services within the County that are administered by separate boards or commissions, but the County is not financially accountable, and such organizations are therefore not component units of the County, even though the Commissioners' Court may appoint a voting majority of an organization's board. Consequently, financial information for the following entities is not included within the scope of these financial statements.

Brazos County Health Facilities Development Corporation

The Brazos County Health Facilities Development Corporation ("BCHFDC") is a Texas public, non-profit corporation created in accordance with the Texas Health Facilities Development Act of 1981. The BCHFDC's purpose is to acquire, construct, provide, improve, finance and refinance health facilities to assist in the maintenance of the public health. The tax-exempt bonds issued by the BCHFDC do not constitute a debt or a pledge of faith or credit of the BCHFDC 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Related Organizations (Continued)

The BCHFDC is governed by a five-member Board of Directors which is comprised of the members of the Brazos County Commissioners' Court.

Brazos County Industrial Development Corporation

The Brazos County Industrial Development Corporation ("BCIDC") is a Texas public, non-profit corporation created in accordance with the Texas Development Corporation Act of 1979. The BCIDC's purpose is to issue bonds on behalf of the Corporation, to promote and develop industrial and manufacturing enterprises, to promote and encourage employment and the public welfare, and to finance projects as defined by the Act. The tax-exempt bonds issued by the BCIDC do not constitute a debt or a 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 three-member Board of Directors which is comprised of three members of the Brazos County Commissioners' Court.

Brazos County Housing Finance Corporation

The Brazos County Housing Finance Corporation ("BCHFC") is a Texas public, non-profit corporation created in accordance with the Texas Housing Finance Corporations Act in 1980. This Act authorizes the BCHFC to finance residential housing by issuing tax-exempt revenue bonds to acquire mortgage loans made to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or Brazos 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 BCHFC is governed by a five-member Board of Directors, three of which are members of the Brazos County Commissioners' Court.

Brazos Valley Fair & Exposition

The Brazos Valley Fair & Exposition (the "Fair") is a non-profit, 501(c)3 corporation that was organized in 2010 for educational, scientific and charitable purposes to encourage, promote and maintain agricultural science, research, and education. It is a mid-major or regional fair whose reach or scope encompasses the entire state of Texas and surrounding states. Initially, the Executive Committee of the Fair consisted of seven members, all of which were appointed by the Brazos County Commissioners' Court. Currently, the Executive Committee consists of nine members, the last two added by the Committee in 2015. Future additions and replacements to the Board of Directors will be determined by the Executive Committee at the time the changes are made.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Related Organizations (Continued)

The start-up funding for the Fair came from the Hotel Occupancy Tax ("HOT") Fund, a special revenue fund of the County. The amount of annual funding is approved first by the HOT Committee and subsequently by the Brazos County Commissioners' Court. The HOT Fund has funded the Fair $590,000 from fiscal year 2011 to fiscal year 2021. The fair resumed in 2021 after the cancellation in 2020. In addition, the County pays the salaries and wages of the three primary employees of the Fair and provides various resources to the Fair at no charge, such as office space, utilities, telephone services, internet services, periodic use of a County vehicle, etc.

The annual fair generated enough revenue to pay all its direct expenses and the facility rental fees for the Exposition Complex. It is the general policy of the Fair that the majority of the excess of its revenue over expenses will be used for the furtherance of its exempt purpose, including the granting of scholarships and the funding of related capital additions and improvements at the Brazos County Exposition Center.

Brazos County Regional Mobility Authority

During the 2019 State of Texas Legislative Session, Brazos County received authorization to create a Regional Mobility Authority (RMA). The purpose of the RMA is to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. The Board of Directors consists of 6 members. The Chairman is appointed by the Governor of the State of Texas and the other 5 members are appointed by the Commissioners Court of Brazos County.

Texas House Bill 1698, authorizing an optional county fee on vehicle registration in certain counties to be used for transportation projects was passed during the legislative session. This fee will be used to fund the RMA. It will be up to the Brazos County voters to determine if a $10.00 fee will be added to vehicle registration. The date of the election has been tentatively set for November 2022.

C. Government-Wide Financial Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units, if any. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of 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.

The statement of activities demonstrates the degree to which the expenses of a given function are offset by program revenues. Expenses are those that are clearly identifiable with a specific

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide Financial Statements (Continued)

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

D. Fund Level Financial Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. If accrued revenue is not yet available, the related receivable is matched by a deferred inflow of resources for unavailable revenue and revenue recognition occurs only when the revenue eventually does become available. Debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property tax revenues, the County's primary revenue source, are susceptible to accrual and are considered available to the extent of delinquent taxes collected within sixty (60) days of the fiscal year end. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year and all outstanding encumbrances lapse at the end of each fiscal year.

The fund level financial statements are reported using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

For proprietary funds, all revenues and expenses are classified as operating revenues and expenses except for taxes, investment income and interest expense, which are classified as non-operating revenues and expenses.

All proprietary funds, including the enterprise funds and internal service fund, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using the economic resources measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' statement of net position.

The fiduciary funds are used to account for assets held by a governmental entity for other parties (either as a trustee or as a custodian) and cannot be used to finance the governmental

D. Fund Level Financial Statements (Continued)

entity's own operating programs. They are accounted for using the accrual basis of accounting. These funds are not included in the government-wide financial statements.

The County's accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses.

Funds are classified into three categories: Governmental, Proprietary and Fiduciary. The major funds of the County are noted within each category.

Governmental Funds

Governmental funds are used to account for all or most of a government's general activity. The County has reported four major funds under this category for the year ended September 30, 2021:

General Fund - The General Fund is the principal operating fund of the County. It is used to account for all financial resources 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 fund accumulates reserves for future capital improvements and unforeseen catastrophic events.

Debt Service Fund – The Debt Service Fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for the payment of principal and interest on long-term debt paid primarily from taxes levied by the County. Financial resources that are being accumulated for principal and interest in future years are also reported in the Debt Service Fund.

Local Provider Participation Fund – The Local Provider Participation Fund was established to account for the mandatory assessments collected from institutional health care providers located in the County that may be used to fund intergovernmental transfers, indigent programs, or other activities as allowed by State statute.

Grant Fund – A fund established to account for the revenues and expenditures related to grant activities.

The County reports the following nonmajor governmental funds:

Special Revenue Funds – Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The phrase "proceeds of specific revenue sources", establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Level Financial Statements (Continued)

Governmental Funds (Continued)

Capital Improvement Fund – The Capital Improvement Fund is used to account for expenditures for new construction and acquisition of capital assets to support the County's various functions.

2017 Certificates of Obligation – This fund is used to account for expenditures for the Juvenile Services building expansion. The expenditures are financed through the issuance of $11,650,000 of Certificates of Obligation, Series 2017.

2020 Certificates of Obligation – This fund is used to account for various building construction projects throughout the County including the Jail Kitchen, Ag Extension building, and the Justice of the Peace and Constable Precinct 1 building and land. The expenditures are financed through the issuance of $24,020,000 of Certificates of Obligation, Series 2020 in October 2020.

Proprietary Funds

Proprietary funds are used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration. The County reports one internal service fund and two enterprise funds. The internal service fund is used to account for the provision of health, dental and life insurance to the departments of the County as well as to outside entities that have contracted with the County for this service. Both enterprise funds are classified as major funds. They are used to account for the business-type operations of the County Attorney and Jail Commissary.

Fiduciary Funds

The County reports one Other Postemployment Benefit (OPEB) trust fund and five custodial funds as nonmajor fiduciary funds. The OPEB trust fund is used to account for resources held in trust for employees and their beneficiaries based on other postemployment benefit arrangements. Custodial funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Assets have been held in these funds on behalf of individuals involving certain legal processes, bail bondsmen, and other governmental units.

E. Implementation of New Standards

In fiscal year 2021, the County evaluated and/or implemented the following new standards:

GASB Statement No. 84, "Fiduciary Activities", requires a government to identify and report activities qualifying in a fiduciary fund in the basic financial statements. The Inmate Trust Fund has previously been reported as part of the general fund. The County has identified the

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Implementation of New Standards (Continued)

Inmate Trust Fund as a qualifying fiduciary fund for the fiscal year ending September 30, 2021 and is reported as a custodial fund in the basic financial statements and as reported on pages 40-41 and pages 153-154. GASB Statement No. 84 also requires liabilities that were previously reported in agency funds as funds held for others to be reported as net position restricted for individuals, organizations, and other governments in custodial funds.

A summary of restatements driven by the implementation of GASB Statement No. 84 as of September 30, 2020 follows:

	Liabilities	Fiduciary Net Position
Funds Held for Others:		
As previously presented:		
Agency Funds	$ 6,703,169	$ -
Inmate Trust Fund	173,537	-
Total	6,876,706	-
Restatements to Implement GASB Statements No. 84:		
Agency Funds - reclassified to custodial funds	(6,703,169)	6,703,169
Inmate Trust Fund - reclassified to a custodial fund	(173,537)	173,537
As Restated	$ -	$ 6,876,706

The effect of implementing GASB Statement No. 84 also resulted in an increase in fiduciary net position of $1,451,182 for custodial funds for the year ended September 30, 2021.

GASB issued Statement No. 98, “The Annual Comprehensive Financial Report” which addresses references in authoritative literature to the term comprehensive annual financial report replacing it with annual comprehensive financial report.

F. Cash, Cash Equivalents and Investments

The County defines all cash, money market accounts, and certificates of deposit that have an original maturity date of ninety days or less as cash or cash equivalents. Cash and cash equivalents related to restricted assets are also included. Cash and cash equivalents are short term, highly liquid investments, which may be converted to cash (see Note 3). The County maintains a cash and investment pool that is available for use by all funds. Equity in cash and cash equivalents and interest income from the cash pool is allocated to the participating funds on a monthly basis. The amount of the allocation is determined by calculating a ratio of each fund’s equity in the pool to the total pool.

All County funds must be on deposit with the County depository unless the Commissioners’ Court directs the County Treasurer to invest funds as otherwise provided by law. State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper,

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents and Investments (Continued)

corporate bonds, and repurchase agreements. Investments are stated at fair value or amortized cost (see Note 3B).

G. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1 of a given year. Taxes levied on October 1 are payable by January 31 of the following year, and by statute become delinquent on February 1, at which time they begin accruing penalty and interest. The enforceable legal claim date for property taxes is the assessment date and therefore the County did not record a receivable for taxes assessed after September 30. Accordingly, there are no current taxes receivable reported. On July 1, unpaid taxes are subject to additional penalties and collection expenses.

Taxes have been reported in the government-wide financial statements net of the allowance for uncollectible taxes. At the governmental fund level, taxes are recognized as revenue when they become available and the amount not yet available (not collectible within sixty days) has been reported as unavailable revenue. For the year ended September 30, 2021, the tax rate to finance general governmental services was $0.4407 per $100.00 valuation. The tax rate for the payment of principal and interest on long-term debt was $0.0543 per $100.00 valuation. Under provisions adopted by the State, the maximum rate that can be set to service governmental services is $0.80 per $100 of assessed value.

The Brazos County Appraisal District is responsible for the appraisal and recording of property for all taxing units in the County. The Appraisal District is required to assess property at 100% of its appraised value. Real property is subject to reappraisal on a four-year cycle.

The County's Tax Assessor-Collector acts as agent in the billing and collecting of taxes for the City of Bryan, the City of College Station, the City of Kurten, the City of Navasota, the Bryan Independent School District, the College Station Independent School District, the Navasota Independent School District, and Brazos County Emergency Services Districts 1, 2, 3, and 4. These transactions are recorded in the general property checking account of the Tax Assessor-Collector and transferred to the appropriate entity.

H. Interfund Transactions

The County has many transactions between funds during its normal course of operations. The accompanying fund level financial statements reflect such transactions as transfers, interfund receivables and payables. The effect of interfund activity has been eliminated in the government-wide financial statements, except for transactions between governmental and business-type activities, which are presented as internal balances.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Inventory

Inventory is valued at cost using the first-in, first-out method and is accounted for under the consumption method. Inventories of paper, pellets and shavings, and road maintenance materials are maintained within the General Fund. Inventories of consumable food and personal items are maintained within the Jail Commissary Enterprise Fund.

J. Prepaids

Certain payments to vendors for services that will benefit future accounting periods are reported as prepaid items in both the government-wide and fund level financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

K. Restricted Assets

The Debt Service Fund's current assets are classified as restricted assets because their use is completely restricted for debt service on bonds in accordance with applicable bond covenants.

L. Investment in Joint Venture

The County's investment in a joint venture, the City of Bryan and Brazos County Economic Development Foundation, Inc., is reported in the government-wide financial statements using the equity method of accounting. Required disclosures concerning the joint venture are presented in Note 11.

M. Capital Assets

Capital assets include land, land improvements, right-of-way land, infrastructure, buildings, building improvements, site improvements, leasehold improvements, vehicles, machinery, furniture, equipment, other systems, works of art and intangible assets that are used in operations and benefit more than a single fiscal period. Infrastructure assets are long-lived assets that normally are stationary in nature and typically can be preserved for a significantly greater number of years than most capital assets, such as roads, bridges, and sewer systems.

The County defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. Buildings and building improvements with an estimated cost to exceed $25,000 are capitalized while infrastructure assets with an estimated cost to exceed $50,000 are capitalized.

When capital assets are purchased, they are recorded as expenditures of the current period in the governmental fund financial statements. Capital assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated capital assets are reported at acquisition value. Capital assets are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements.

Improvements to capital assets that materially extend the life of the asset or add to the value are capitalized. Other repairs and normal maintenance are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Capital Assets (Continued)

Capital assets, except for land and infrastructure, are depreciated over the useful lives of the assets or classes of assets on a straight-line basis as follows:

Buildings and improvements	20 - 40 years
Machinery and equipment	3 - 10 years
Intangible assets – computer software	2.5 - 5 years

The County uses the modified approach to report its infrastructure assets in the government-wide statement of net position. Infrastructure assets are listed at historical costs but they are not depreciated. Rather, under the modified approach allowed by GASB Statement No. 34, the County reports annual expenses for maintaining roads and bridges and the estimated costs for preserving them at 80% condition level out of a 100% scale.

N. Deferred Inflows/Outflows of Resources

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

- Change in pension assumptions about future economic or demographic factors or of other inputs – This difference is deferred and amortized over a closed 5 year period.
- Change in pension allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 5 year period.
- Difference between expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Pension contributions after the measurement date – These contributions are deferred and recognized in the following fiscal year.
- Change in OPEB allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 8.0593 year period.
- Difference between expected and actual OPEB experience – This difference is deferred and recognized over a closed 8.0593 year period.
- OPEB contributions after the measurement date – These contributions are deferred and recognized in the following fiscal year.
- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Deferred Inflows/Outflows of Resources (Continued)

- Unavailable revenues – The unavailable revenues which arise only under the modified accrual basis of accounting qualify for reporting in this category in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and court-assessed fines and costs.
- Difference between projected and actual earnings on pension plan – This difference is deferred and amortized over a closed 5 year period.
- Difference between expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Change in pension allocated share – This change results from the disaggregation of the aggregated County results. It is deferred and recognized over a closed 5 year period.
- Difference between projected and actual earnings on OPEB benefit plan – This difference is deferred and amortized over a closed 5 year period.
- Difference between expected and actual OPEB experience – This difference is deferred and recognized over a closed 8.0593 year period.
- Change in OPEB assumptions or inputs – Changes of assumptions reflects updates to the health care trend and participation. This difference results from the change in service lives of all active employees at a varying rate.

O. Compensated Absences

All non-exempt employees except temporary employees may earn compensatory time based on Fair Labor Standards Act regulations. Compensatory time earned during the year must be used by the last pay period in December of each calendar. At termination, all compensatory time is paid at the wage rate in place at termination.

All employees except temporary employees of the County are granted vacation benefits in varying annual amounts up to a maximum allowable accumulation of 240 hours per year. Sick leave benefits are earned by all employees except temporary employees at a rate up to twelve days per year and may be accumulated without limit. Sick leave benefits are recognized as they are used by the employees. In the event of termination, an employee is entitled to receive accumulated vacation pay but not the accumulated sick leave pay.

The County's policy provides that only half of the vacation hours earned from the previous year can be carried over but must be used first in the current year. The liability of the County's vacation pay is calculated at the end of each fiscal year and reported as "Liabilities for Compensated Absences", a current liability item in the County's government-wide statements due to the fact that the accumulated vacation pay has an average maturity of less than one year.

P. Debt Related to Governmental Activities

In the government-wide financial statements, long-term debt is reported as noncurrent liabilities. Bonds payable are reported net of the applicable bond premium or discount. On new bond issues, bond premiums and discounts are amortized on a straight-line basis over the life of the bonds. On refunding bond issues, the difference between the reacquisition price

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Debt Related to Governmental Activities (Continued)

and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense on a straight-line basis over the remaining life of the old debt or the life of the new debt, whichever is shorter.

Q. Pensions

For purposes of measuring 1) the net pension liability, 2) pension related deferred inflows/outflows of resources, and 3) pension expense, County specific information about its fiduciary net position in the Texas County and District Retirement System ("TCDRS") and additions to/deductions from the County's fiduciary net position have been determined on the same basis as they are reported by TCDRS, administrator of the statewide agent multiple-employer pension plan system. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. 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. Information regarding the County's total pension liability can be obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with Governmental Accounting Standards Board (GASB) Statement No. 67, Accounting and Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25. The General Fund has been used to liquidate the pension liabilities in prior years.

R. 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 Brazos County Retiree Health Care Plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan 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.

Information regarding the County's net OPEB liability can be obtained from GRS Retirement Consulting Company, who prepared a report in compliance with Governmental Accounting Standards Board (GASB) Statement No. 74 and Statement No. 75. The address is 5605 North MacArthur Boulevard, Suite 870, Irving, Texas 75038-2631 and the telephone number is (469)524-0000. The Internal Service Fund has been used to liquidate the OPEB liabilities in prior years.

S. Fund Balances and Net Position

Fund Balance Classifications

The County's Commissioners' Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive

S. Fund Balances and Net Position (Continued)

to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services.

Under GASB 54, fund balances are required to be reported according to the following classifications in descending order, from most constraining to least constraining:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, long-term receivables, the principal of an endowment or a revolving loan fund, etc.

Restricted Fund Balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed Fund Balance – Amounts that can only be used for specific purposes imposed by a formal resolution approved by Commissioner's Court, the government's highest level of decision-making authority. The constraints imposed by the resolution of the Commissioners' Court remain binding unless removed or changed in the same manner employed to previously commit those resources.

Assigned Fund Balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. According to the County's policy, the Commissioners' Court, which is the governing body of the County, authorizes the County Judge, who is the County's budget officer by Texas Statute, to assign amounts for particular purposes during the budget process or throughout the year in the normal course of business.

Unassigned Fund Balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification as a result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

For the classification of fund balance in the governmental funds, the County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The County's unassigned fund balances are maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

Net Position Classifications

The government-wide and business-type activities financial statements utilize a net position

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Fund Balances and Net Position (Continued)

presentation. Net position represents the difference between all other elements in a statement of financial position and should be displayed by its components: net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This component represents capital assets, net of accumulated depreciation, adjusted by the capital-related deferred outflows of resources and deferred inflows of resources, and reduced by outstanding balances for bonds and other debt that is attributed to the acquisition, construction, or improvement of those assets.

Restricted - The restricted net position represents the difference between (1) non-capital assets whose use is restricted and (2) related liabilities and deferred inflows of resources. The use of noncapital assets is considered to be restricted only if the limitation is externally enforceable. Externally enforceable limitations result from constraints imposed by:

- Parties outside the government (grantors, donors, other governments);
- Constitutional provisions; or
- Enabling legislation (legislation that raises resources from external parties subject to a legally enforceable requirement that those resources "be used only for the specific purpose stipulated in the legislation").

The amount that represents the County's net position restricted by enabling legislation was $12,559,778 as reported in the Statement of Net Position.

Unrestricted - Any portion of net position not already classified as either net investment in capital assets or restricted is automatically classified as unrestricted.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Policy and Procedures

Annual budgets are legally adopted for general, special revenue, debt service, and capital project funds. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). The County employs an encumbrance accounting system as a method of accomplishing budgetary control. At year-end, open encumbrances are closed. The department is required to re-appropriate the funds within the following year's budget.

The County Judge is recognized by State statutes as the budget officer for the County and responsible for the preparation of the proposed budget. The proposed expenditures may not exceed the revenue estimates prepared by the County Auditor. The County, in the preparation of the budget, adheres to the following procedures:

- Departmental annual budget requests are submitted by the department head to the budget officer during the third quarter of the current fiscal year for the fiscal year beginning October 1.

Budgetary Policy and Procedures (Continued)

- The County Auditor prepares an estimate of available resources for the coming fiscal year and presents the estimates to the budget officer by July 25 each year.
- Departmental hearings are held with the budget officer.
- The budget officer prepares the proposed annual operating budget to be presented to the Commissioners' Court for consideration. The budget represents the financial plan for the new fiscal year.
- Formal public hearings are held on the proposed budget.
- The adopted budget must be balanced; i.e., available resources must be sufficient to support annual appropriations. The adopted budget must be approved by a majority of the Commissioners' Court on or before November 1 each year.
- The budget is adopted using classifications within each department.
- The budget may not be increased through the use of supplemental appropriations each year unless the County Auditor certifies to the Commissioners' Court that supplemental receipts have been realized and are available to support disbursements that were not included in the budget for the fiscal year.
- Transfer of appropriations between departments requires the expressed permission of the Commissioners' Court, and all appropriations lapse at year-end.

Appropriations for total budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor. This is a legal level of control for the County budget. Expenditures may not exceed budgeted appropriations at the fund level except for the General Fund, which is appropriated at the classification level. Administrative control is maintained through the establishment of more detailed line-item budgets.

Amendments increasing budget appropriations are restricted to those for "emergency expenditures, in case of grave public necessity, to meet unusual and unforeseen conditions that could not, by reasonably diligent thought and attention, have been included in the original budget." The Commissioners' Court must approve the original budget appropriations and subsequent amendments. The County Auditor is required to monitor the expenditures of all the funds in comparison to that which has been appropriated. The following schedule of changes in the original budget appropriations includes those funds for which the Commissioners' Court has legally adopted a budget, as well as funds with managerial budgets:

	Original Budgeted Expenditures and Other Financing Uses	Supplemental Appropriations	Original As Amended
General Fund	$ 131,692,627	$ 1,620,052	$ 133,312,679
Special Revenue	43,999,261	(162,282)	43,836,979
Grants	3,622,416	30,449,490	34,071,906
Debt Service	11,396,500	52,060	11,448,560
Capital Projects	52,911,598	2,368,328	55,279,926
Totals	$ 243,622,402	$ 34,327,648	$ 277,950,050

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

A. Cash and Cash Equivalents

Chapter 2257 of the Texas Government Code, also known as the Public Funds Collateral Act, provides guidelines for the amount of collateral that is required to secure the deposit of public funds. It requires that the deposit of public funds be collateralized in an amount not less than the total deposit, reduced by the amount of Federal Depository insurance (FDIC) available. At September 30, 2021, the carrying amounts of the County's deposits were $150,421,235 reported as "Cash and Cash Equivalents" on the balance sheet of the governmental funds and the statement of net position of the proprietary funds. The County had $160,549,443 on deposit with BBVA Compass Bank at September 30, 2021. The County's depository agreement with BBVA Compass Bank requires collateralization with a fair value of at least 102 percent up to 110 percent of County funds in excess of the FDIC coverage of $250,000. The collateralized fair value of the County's deposits at September 30, 2021, was $208,887,806. The collateral includes pledged securities issued by BBVA Compass Bank in favor of Brazos County.

B. Investments

The County is authorized to invest its funds in accordance with the Texas Public Funds Act, Government Code Chapter 2256 and its subsequent amendments. The County's investment policy is strictly based on the State law. During the year ended September 30, 2021, the County's investments consisted of $11,271,072 in TexPool valued at amortized cost, $27,812,394 in Texas Cooperative Liquid Assets Securities System (Texas CLASS) valued at net asset value, and $5,055 in a Dreyfus Money Market Account.

Interest-Rate Risk

TexPool is a local government investment pool under the oversight of the State Comptroller of Public Accounts of Texas. TexPool's portfolio has low interest rate risk due to restrictions on weighted average maturity and maximum maturity of any one investment. It maintains the weighted average maturity at sixty (60) days or less and no security will exceed thirteen (13) months in maturity.

Texas CLASS is a local government investment pool that emphasizes safety, liquidity, convenience, and competitive yield and invests only in securities allowed by the Texas Public Funds Investment Act. It is subject to the general supervision of the Board of Trustees and its Advisory Board, both of which are elected by the participants. The portfolio's weighted average maturity to reset (WAM(R)) is kept under 60 days to enhance liquidity and limit market price exposure.

The investment pools do not have any limitations or restrictions on withdrawals and do not impose any liquidity fees or redemption gates.

In accordance with its investment policy, the County manages its exposure to interest rate risk by limiting maturities of individual securities to two years maximum and maintaining a weighted average maturity of 180 days or less. The County also follows a policy of holding investments to maturity, thereby avoiding the need to sell on the secondary market.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

B. Investments (Continued)

Custodial Credit Risk

Investments are exposed to custodial risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty.

Credit Risk

State law limits investment in the investment pool to at least an AAA or AAAm rating or an equivalent rating by at least one nationally recognized rating service. Both TexPool and Texas CLASS are rated AAAm by Standard & Poor's, the highest rating a local government investment pool can achieve. The pools seek to maintain a $1.00 value per share as required by the Texas Public Funds Investment Act.

C. Investments of Other Postemployment Benefits Trust Fund

At the end of fiscal year 2016, the County Commissioners' Court approved the establishment of its Other Postemployment Benefits Trust Fund to partially fund the County's OPEB plan. A board of trustees comprised of the current members of the Brazos County's Commissioners' Court was created. The County also appointed an OPEB Investment Plan Committee to oversee certain policies and procedures related to the operation and administration of the Trust. All Other Postemployment Benefits Trust investments are held by its trustee, US Bank. The trustee is contracted to manage the portfolio in accordance with the trust documents as approved by the Commissioners' Court. The investment policy mandates a diversified portfolio in growth assets and income assets.

NOTE 4 – TAXES AND OTHER RECEIVABLES

Below is the detail of receivables for the major and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible amounts:

	General	Debt Service	Local Provider Participation	Grants	Nonmajor	Total
Property Taxes	$ 1,960,459	$ 261,122	$ -	$ -	$ -	$ 2,221,581
Property Tax Penalties & Interest	1,176,512	163,826	-	-	-	1,340,338
Hotel & Motel Taxes	-	-	-	-	331,626	331,626
Sales Taxes	-	-	-	-	-	-
Officials	144,832	1,924	-	-	-	146,756
Interest	80,358	5,710	8,216	-	19,698	113,982
Court Fines	16,756,516	-	-	-	-	16,756,516
Accounts	534,776	-	161,998	-	1,953	698,727
State	2,206,871	-	-	195,917	-	2,402,788
Gross Receivables	22,860,324	432,582	170,214	195,917	353,277	24,012,314
Less: Allowance for Uncollectibles	(16,548,579)	(95,351)	-	-	-	(16,643,930)
Net Receivables	$ 6,311,745	$ 337,231	$ 170,214	$ 195,917	$ 353,277	$ 7,368,384

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. The following is a summary of amounts due from and due to other funds as of September 30, 2021:

	Interfund Receivables	Interfund Payables
General Fund	$ -	$ 233
Inmate Trust Fund	-	107,893
Grant Funds	233	-
Jail Commissary Enterprise Fund	107,893	-
Total	$ 108,126	$ 108,126

The summary of the County's transfers for the year ended September 30, 2021, is as follows:

Transfer Out:	General Fund	Nonmajor Governmental Funds	Grant Fund	Total
General Fund	$ -	$ 920,126	$ 489,915	$ 1,410,041
Local Provider Participation Fund	20,000	-	-	20,000
Nonmajor Governmental Funds	412,173	11,823,283	-	12,235,456
	$ 432,173	$ 12,743,409	$ 489,915	$ 13,665,497

The General Fund transferred out $920,126 to the nonmajor governmental funds and $489,915 to grant fund for anticipated expenditures in various capital improvements, grant matching, healthcare costs and other requirements. The Local Provider Participation Fund transferred $20,000 to the General Fund for the program support cost incurred. The nonmajor governmental funds transferred $412,173 back to the General Fund and $11,823,283 to other nonmajor governmental funds in anticipation of capital improvement needs.

NOTE 6 – CAPITAL ASSETS

Depreciation expense for fiscal year 2021 was charged to functions as follows:

Governmental Activities:	
General Government	$ 1,446,713
Justice System	1,255,493
Law Enforcement	2,604,647
Juvenile Services	236,382
Public Transportation	572,226
Public Health	3,496
Human Services	1,107,951
Total depreciation expense - governmental activities	$ 7,226,908

NOTE 6 – CAPITAL ASSETS (Continued)

Capital Asset activity for the year ended September 30, 2021, was as follows:

	Balance at September 30, 2020	Additions	Deletions & Adjustments	Balance at September 30, 2021
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 36,345,607	$ 3,055,550	$ (26,789)	$ 39,374,368
Construction in progress	24,182,628	6,132,537	(21,203,433)	9,111,732
Infrastructure	121,020,481	5,549,722	(72,381)	126,497,822
Total capital assets, not being depreciated	181,548,716	14,737,809	(21,302,603)	174,983,922
Capital assets, being depreciated:				
Buildings	136,929,737	21,962,076	-	158,891,813
Improvements other than buildings	31,873,212	24,968	-	31,898,180
Machinery and equipment	28,076,469	1,351,872	(948,546)	28,479,795
Intangible assets - computer software	7,537,728	4,481,174	-	12,018,902
Total capital assets, being depreciated	204,417,146	27,820,090	(948,546)	231,288,690
Less accumulated depreciation for:				
Buildings	(49,288,462)	(3,431,304)	-	(52,719,766)
Improvements other than buildings	(9,536,863)	(1,464,446)	-	(11,001,309)
Machinery and equipment	(14,701,250)	(1,611,423)	789,553	(15,523,120)
Intangible assets - computer software	(5,234,197)	(719,735)	-	(5,953,932)
Total accumulated depreciation	(78,760,772)	(7,226,908)	789,553	(85,198,127)
Total capital assets, being depreciated, net	125,656,374	20,593,182	(158,993)	146,090,563
Governmental activities capital assets, net	$ 307,205,090	$ 35,330,991	$ (21,461,596)	$ 321,074,485
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 93,836	$ -	$ -	$ 93,836
Total capital assets, being depreciated	93,836	-	-	93,836
Less accumulated depreciation for:				
Machinery and equipment	(92,435)	(1,401)	-	(93,836)
Total accumulated depreciation	(92,435)	(1,401)	-	(93,836)
Total capital assets, being depreciated, net	1,401	(1,401)	-	-
Business-type activities capital assets, net	$ 1,401	$ (1,401)	$ -	$ -

NOTE 7 – OPERATING LEASES

The County has entered into operating leases as both lessee and lessor. The County currently has facility leases in force that provide for cancellation at various terms. The total facility lease expenditure incurred in fiscal year 2021 was $140,275. At September 30, 2021, the County had entered into two lease arrangements with outside non-profit entities to provide space within the Brazos Center, a public facility owned by the County. The County's lease arrangement with the Brazos Valley Museum of Natural History provides the Museum with space at $1,248 annually. The lease is a 50-year lease expiring in 2040 and the County will receive $24,960 through the remainder of the lease term. The County provided office space for the Junior League of Bryan/College Station through a lease agreement at $12,000 per year, however the lease was terminated on June 1, 2021. The County collected $8,000 for fiscal year 2021. The County has also purchased property with an existing lease renewable yearly, allowing Lamar Companies to maintain a billboard on the County's property at $1,200 per year.

NOTE 8 – COMPENSATED ABSENCES

The cost of the County's liability for compensated absences is calculated at the end of the fiscal year based on the employee's pay rate and the accumulated vacation hours earned but not taken. It is reported as a current liability in the County's government-wide financial statements due to the fact that the average maturity of the liability is less than one year. The general fund and some special revenue funds have been used in prior years to liquidate the liability for compensated absences in governmental funds.

The amount of compensated absences due within one year of the date of the Statement of Net Position of fiscal year 2021 is $2,411,829. Changes in compensated absences for the year were as follows:

	Balance Outstanding October 1, 2020	Earned	Taken/ Paid	Balance Outstanding September 30, 2021
Governmental Activities	$ 1,887,504	$ 4,495,950	$ (3,974,732)	$ 2,408,722
Business-type Activities	3,124	4,267	(4,284)	3,107
Total	$ 1,890,628	$ 4,500,217	$ (3,979,016)	$ 2,411,829

NOTE 9 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County entered into two three-year contracts for "cloud" or subscription-based integrated software with an optional 2-year renewal for County wide financial resource management and reporting in 2019. The implementation of this project was completed in September 2021. The final initial investment for both, including licensing, configuration and implementation totaled $3,657,360. The County is obligated to pay $163,220 in fiscal year 2022 for the remainder of the original contracts and expects to renew for an additional 2 years with an estimated cost of $317,212 per year. In accordance with GASB Statement 96 "Subscription-Based Information Technology Arrangements", the County has added the initial cost of the software plus expected future payments of $778,761 as a capital asset and recorded a liability for the future principal payments on the government-wide statements. Accumulated amortization was $147,871 as of September 30, 2021.

The table below includes expected payment and amortization of the electronic medical records contract completed in September 2020 and the integrated financial resource management contracts completed in September 2021.

Below is the expected payment and amortization schedule for the term of the contracts.

Year Ended September 30,	Scheduled Payment	Principal	Interest
2022	$ 343,492	$ 330,232	$ 13,260
2023	343,492	335,811	7,681
2024	189,501	186,982	2,519
2025	26,280	25,389	891
Total	$ 902,765	$ 878,414	$ 24,351

NOTE 10 – LONG-TERM DEBT

A. Bonded Debt

Bonded debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at an election. Certifications of Obligation are issued by the vote of the Commissioners' Court as allowed under the Certificates of Obligation Act. Debt service is primarily paid from ad valorem taxes. The following are debt issues with activity or outstanding balances at September 30, 2021:

Description	Original Amount	Interest Rates (%)	Year of Issue	Year of Maturity	Outstanding at 9/30/21
Certificates of Obligation					
Series 2012 - Various	$ 9,700,000	2.0 - 5.0	2012	2032	$ 6,550,000
Series 2017 - Juvenile Expansion	11,650,000	2.0 - 4.0	2017	2037	9,910,000
Series 2020 - Various	24,020,000	1.375 -4.00	2020	2040	24,020,000
Limited Tax Refunding Bonds					
Series 2009 - Debt Refunding	7,365,000	3.0 - 4.0	2009	2021	-
Series 2012 - Debt Refunding	14,640,000	2.0 - 5.0	2012	2025	5,665,000
Series 2017 - Debt Refunding	39,895,000	2.25 - 5.0	2017	2034	30,915,000
Notes from Direct Placements					
Certificates of Obligation, Series 2015 - Courthouse Renovation & Expo Expansion	9,100,000	1.92	2015	2025	4,240,000
Total					$ 81,300,000

NOTE 10 – LONG-TERM DEBT (Continued)

A. Bonded Debt (Continued)

Activity for long-term debt of the County for the year ended September 30, 2021, was as follows:

Description	Balance Outstanding 10/1/2020	Additions	Reductions	Balance Outstanding 9/30/2021	Amount Due Within One Year
Certificates of Obligation					
Series 2012 - Various	$ 7,030,000	$ -	$ 480,000	$ 6,550,000	$ 500,000
Series 2017 - Juvenile Expansion	10,365,000	-	455,000	9,910,000	470,000
Series 2020 - Various	-	24,020,000	-	24,020,000	925,000
Limited Tax Refunding Bonds					
Series 2009 - Debt Refunding	650,000	-	650,000	-	-
Series 2012 - Debt Refunding	7,360,000	-	1,695,000	5,665,000	1,785,000
Series 2017 - Debt Refunding	34,200,000	-	3,285,000	30,915,000	3,445,000
Notes from Direct Placements					
Certificates of Obligation, Series 2015 - Courthouse Renovation & Expo Expansion	5,250,000	-	1,010,000	4,240,000	1,030,000
Premium	7,212,685	1,780,928	690,800	8,302,813	-
Total	$ 72,067,685	$ 25,800,928	$ 8,265,800	$ 89,602,813	$ 8,155,000

Annual debt service requirements as of September 30, 2021, are as follows:

	Governmental Activities				
	Bonds		Notes from Direct Placements		
Fiscal Year	Principal	Interest	Principal	Interest	Total
2022	7,125,000	2,873,540	1,030,000	81,408	11,109,948
2023	7,435,000	2,535,940	1,050,000	61,632	11,082,572
2024	6,980,000	2,226,640	1,070,000	41,472	10,318,112
2025	6,790,000	1,930,969	1,090,000	20,928	9,831,897
2026	6,270,000	1,634,520	-	-	7,904,520
2027-2031	22,765,000	4,307,630	-	-	27,072,630
2032-2036	12,910,000	1,579,365	-	-	14,489,365
2037-2040	6,785,000	340,181	-	-	7,125,181
Totals	$ 77,060,000	$ 17,428,785	$ 4,240,000	$ 205,440	$ 98,934,225

The County's outstanding notes from direct placements related to governmental activities of $4,240,000 contain a provision that in the event of default, outstanding amounts will bear interest at the default rate which is the base rate plus 4.00% per annum.

NOTE 10 – LONG-TERM DEBT (Continued)

B. Arbitrage Rebate Liability

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has not incurred such a liability in the fiscal year 2021.

NOTE 11 – INVESTMENT IN JOINT VENTURE

The City of Bryan and Brazos County Economic Development Foundation, Inc. (the "Foundation") is a Texas Transportation Code local government corporation formed by the City of Bryan, Texas (the "City"), and Brazos County, Texas (the "County"), to promote, develop, encourage and maintain employment, commerce, and economic development in the City and the County.

The Foundation was formed pursuant to the provisions of Subchapter D, Chapter 431 of the Texas Transportation Code, as amended. The funding sources of the Foundation have come from contributions from Brazos County and the City of Bryan, a grant from the Twin Cities Endowment, Inc., cash contributions from Research Valley Partnership (RVP) and cash from the sale of land acquired by the Foundation. The affairs of the Foundation are managed by a Board of Directors which is composed of nine persons including the County Judge of Brazos County and three other persons appointed by the Commissioners' Court of Brazos County, the Mayor of the City of Bryan and three other persons appointed by the City Council of the City of Bryan, and one individual appointed by the Board of Directors of Twin Cities Endowment, Inc. However, the director appointed by the Board of Directors of Twin Cities Endowment, Inc. has no voting rights except in the case of a deadlock in votes by the other directors.

The Foundation is reported as a joint venture in the County's government-wide financial statements, as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, GASB Statement No. 39 and GASB Statement No. 61.

NOTE 11 – INVESTMENT IN JOINT VENTURE (Continued)

The Foundation's statement of net position and statement of activities for fiscal year 2021 are presented as follows:

CITY OF BRYAN AND BRAZOS COUNTY
ECONOMIC DEVELOPMENT FOUNDATION, INC.
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Assets		
Cash and cash equivalents	$	3,833,607
Prepaid expenses		16,526
Capital assets		
Land		6,146,763
Total Assets		9,996,896
Liabilities		
Accounts payable and accrued expenses		18,851
Unearned revenue		1,238
Total Liabilities		20,089
Net Position		
Net investment in capital assets		6,146,763
Unrestricted		3,830,044
Total Net Position	$	9,976,807

CITY OF BRYAN AND BRAZOS COUNTY
ECONOMIC DEVELOPMENT FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021

		Program Revenues			Net (Expenses) Revenue and Changes in Net Position
Program Activities	**Expenses**	**Fees, Fines and Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**
Governmental activities					
General government and administration	$ 105,994	$ -	$ -	$ -	$ (105,994)
Total primary government	$ 105,994	$ -	$ -	$ -	(105,994)
General Revenues					
Unrestricted investment earnings					1,337
Lease revenue					4,950
Gain on disposition of capital assets					1,595,155
Total general revenues					1,601,442
Change in net position					1,495,448
Net position - beginning of year					8,481,359
Net position - end of year					$ 9,976,807

Besides the entity's investment in the Foundation, each entity also reports a 50% ownership in the residual net position of the Foundation. The County reports $5,559,239 as its share of the Foundation's net position for fiscal year 2021. A copy of the Foundation's financial statements may be obtained from the Foundation at 200 S. Texas Avenue, Suite 332, Bryan, TX 77803.

NOTE 12 – RISK MANAGEMENT

The County participates in a workers' compensation pool administered by the Texas Association of Counties. The Texas Association of Counties handles claims adjusting and related administrative services for the program. Premiums are evaluated annually by position class code at actuarially determined rates. The County workers' compensation program provides medical and indemnity payments as required by law for on-the-job related injuries and is accounted for by the use of departmental expenditures based on a percentage of payroll.

The pool that the County participates in has provided for reinsurance coverage for excess workers' compensation and employer's liability. The County does not recognize any liability for outstanding losses for incurred but not reported claims. The Texas Association of Counties assumes this responsibility.

The County currently provides medical insurance for its employees with basic prescription and life benefits attached. The group insurance plan is self-insured. The plan pays the full cost of the claims for its members.

The County has established a Health and Life Insurance Internal Service Fund to account for the costs associated with various health-related insurance programs. The Internal Service Fund collects the premium payments from the County, the employees, and the retirees. All funds are available to pay claims and administrative fees and have been reserved for such purposes. The County has purchased reinsurance that provides a $175,000 per individual specific stop loss deductible and an additional aggregating specific annual deductible of $60,000. After the $175,000 per individual deductible and the annual $60,000 aggregating specific deductible have been met, the County is reimbursed by the reinsurer for claims over the deductibles. There is also aggregate protection included in the policy which means if the County exceeds the aggregate attachment point, the County will be reimbursed up to a maximum of $1,000,000. The minimum aggregate attachment point is $18,222,644. The County experienced claims of $13,538,554 and $11,974,656 for fiscal year 2021 and 2020 respectively. At September 30, 2021, the County had accrued $1,264,823 for anticipated claims that had not been filed at year-end. The estimated amount is based on prior claims paid. This amount is classified as a current liability in the Statement of Net Position of the Internal Service Fund and is due within one year of September 30, 2021.

Changes in the balance of unpaid medical claims during fiscal years 2020 and 2021 were as follows:

	Beginning of Fiscal Year Liability	Current Year Claims and Estimated Changes	Claims Paid	Balance at Fiscal Year End	Amount Due Within One Year
2020	1,222,302	11,974,656	(11,268,077)	1,928,881	1,928,881
2021	1,928,881	12,874,496	(13,538,554)	1,264,823	1,264,823

The Commissioners' Court of Brazos County is aware that the County has risk of loss exposure to liability and accidental loss of real and personal property as well as human resources. County operations involve a variety of high-risk activities including, but not limited to, cash collections, road and bridge maintenance, law enforcement, and construction.

NOTE 12 – RISK MANAGEMENT (Continued)

The Commissioners' Court has created the office of Risk Management, whose responsibility is to identify, evaluate, and manage risk in an effort to reduce the liability and accidental loss of property and human services. In the management process, the Risk Manager is assigned the responsibility of ensuring that all County employees are properly trained in safety. Brazos County employs risk-financing activities to include the purchase of insurance for general liability, vehicle liability, and liability from property damage claims. In addition, the County purchases property insurance, errors and omission coverage, professional liability insurance, as well as crime and fidelity coverage. Any liability that arises from the operation of motorized equipment will be considered to fall within the confines of the Texas Tort Claims Act, and thereby limit the County's exposure. At September 30, 2021, all claims against the County had been paid or accrued for payment, or the County's underwriter had accepted responsibility for the claim.

The County has not made any significant reductions in insurance coverage from coverage in the previous fiscal year. No settlements exceeded insurance coverage for the past three fiscal years.

NOTE 13 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the Texas County and District Retirement System ("TCDRS" or "System"). The Board of Trustees of the System is responsible for the administration of the statewide agent multiple-employer system consisting of over 500 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. To obtain a copy send a written request for the ACFR to the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

Benefits Provided

The Commissioners' Court of Brazos County adopts the plan provisions within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or 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 eight years of service, but accumulated contributions must be left in the plan. Retirement benefits are based on the members' final account balance and employer matching. Current employer matching is 225%. Members who withdraw their personal contributions in a lump sum are not entitled to any employer matching. Disability retirement benefits are determined in the same manner as retirement benefits. Death benefits are available to the beneficiaries of the members with four or more years of service. Cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date are at the discretion of the County Commissioners' Court.

NOTE 13 - PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and County-financed monetary credits. The governing body of Brazos County, within the actuarial constraints imposed by the TCDRS Act, adopts the level of these monetary credits. Therefore, the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability the benefit is calculated by converting the sum of the employee's accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS.

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	451
Inactive employees entitled to but not yet receiving benefits	642
Active employees	816
	1,909

Contributions

Brazos County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Brazos County's contribution rate was 15.75% for calendar year 2021 and is 16.75% for calendar year 2022. The employee's member contribution rate remained at 7% for 2021 and will remain the same for 2022. Contributions to the pension plan from the County were $6,977,184 for the year ended September 30, 2021.

B. Net Pension Liability

The County's net pension liability was measured as of December 31, 2020, and the total pension liability 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, applied to all periods included in the measurement:

NOTE 13 - PENSION PLAN (Continued)

B. Net Pension Liability (Continued)

Inflation	2.50 percent
Payroll growth	3.00 percent, including inflation
Investment rate of return	7.60 percent

The mortality assumptions in the 2020 actuarial valuation are 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.

All other actuarial assumptions used in the December 31, 2020, valuation were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions.

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 building-block method allows the development of the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) 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 and by adding expected inflation. The target allocation and best estimate of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Geometric Real Rate of Return (Expected - Inflation) (2)
US Equities	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.55%
International Equities - Developed Markets	5.00%	4.25%
International Equities - Emerging Markets	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-0.70%
	100.00%	

(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 2.0 %, per Cliffwater's 2021 capital market assumptions.

NOTE 13 - PENSION PLAN (Continued)

B. Net Pension Liability (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability / (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2019	$226,267,878	$207,455,329	$18,812,549
Changes for the year:			
Service cost	6,285,745	-	6,285,745
Interest on total pension liability	18,592,028	-	18,592,028
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	1,588,690	-	1,588,690
Effect of assumptions changes or inputs	15,550,836	-	15,550,836
Refund of contributions	(235,958)	(235,958)	-
Benefit payments	(9,523,925)	(9,523,925)	-
Administrative expenses	-	(169,356)	169,356
Member contributions	-	3,304,274	(3,304,274)
Net investment income	-	21,615,125	(21,615,125)
Employer contributions	-	7,199,215	(7,199,215)
Other	-	41,736	(41,736)
Net Changes	32,257,416	22,231,111	10,026,305
Balances as of December 31, 2020	$258,525,294	$229,686,440	$28,838,854

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.60 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
County's net pension liability	$ 64,886,457	$28,838,854	$ (1,152,700)

NOTE 13 - PENSION PLAN (Continued)

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

For the year ended September 30, 2021, the County recognized pension expense of $7,108,669. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions or inputs	$ 11,755,760	$ -
Change in pension allocated share	548	550
Differences between expected and actual pension experience	1,650,627	199,121
Difference between projected and actual earnings on pension plan	-	7,460,472
Pension contributions made after the measurement date	5,317,527	-
Total	$ 18,724,462	$ 7,660,143

Deferred outflows of resources related to pensions resulting from pension contributions made after the measurement date of $5,317,527 will be recognized as a reduction of the net pension liability in the County's financial statements for the fiscal year ending September 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding pension contributions made after the measurement date, will be recognized in pension expense as follows:

Year ended September 30,	
2022	$ 2,069,736
2023	4,082,068
2024	523,792
2025	(928,804)
Thereafter	-

D. Payable to the Pension Plan

As of September 30, 2021, the County reported a short-term payable of $573,227 for the outstanding pension contributions to TCDRS. The amount represents the legally required contributions outstanding from the employer as of the September 30, 2021, which was due by October 15, 2021.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. COBRA

The County provides health care benefits as required by the Federal government under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"). COBRA requires employers that sponsor group health plans to provide continuation of group coverage to terminated employees and their dependents in circumstances where coverage would normally end. The election to be covered is at the request of the employee. The employee is then required to pay the premium costs for themselves and their dependents. Expenditures are recognized as claims are submitted. The benefit levels of the COBRA participants are the same as those afforded to active employees. The County uses the Health and Life Insurance Internal Service fund to liquidate the benefit obligation for COBRA participants. At September 30, 2021, the County had been fully reimbursed for costs related to COBRA participants.

B. Post-Retirement Benefits

General Information about the OPEB Plan

Plan Description

Texas Local Government Code Section 157.101 assigns the authority to establish and amend group health benefit provisions to the Commissioners' Court. Brazos County has elected to offer post-retirement healthcare benefits to certain retirees through the Brazos County Retiree Health Care Plan. County policy allows full-time employees to become eligible for post-retirement healthcare benefits after meeting the service and retirement age requirements of the TCDRS retirement plan. The County's post-retirement benefit plan is a single employer defined benefit plan. It includes medical, dental and drug care benefits, all of which are provided through the County's self-insured healthcare plan. The benefit levels are the same as those afforded to active employees. The County's post-retirement benefit plan does not issue a stand-alone financial report. The plan is administered through an OPEB trust. See pages 40 and 41 for the OPEB trust financial statements as of and for the year ended September 30, 2021.

As of December 31, 2020, the membership of the County's self-insured plan consists of:

Inactive Employees or Beneficiaries Currently Receiving OPEB Benefit Payments	205
Inactive Employees Entitled to but not yet Receiving OPEB Benefit Payments	-
Active Employees	813
Total	1,018

Funding Policy

The County uses the Health and Life Insurance Internal Service fund to liquidate the OPEB liabilities. The County evaluates and establishes the plan premium amounts, which includes the employee portion and the County's subsidy, under Texas Local Government Code Section 157.102 on an annual basis. The eligible retirees who retired prior to January 1, 2000 may pay a fixed premium amount to maintain coverage through the County's healthcare plan. Eligible retirees who were hired before August 30, 2011, and with eight or more years of cumulative services with Brazos County upon retirement are entitled to the County's subsidy and may

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

pay the employee portion of the premium only to maintain coverage. Eligible retirees who were hired before August 30, 2011 but have less than eight years of cumulative service with Brazos County at retirement must pay the full premium to maintain coverage. Employees hired on or after August 30, 2011, must pay the full premiums to maintain coverage regardless of the years of service. Upon a retiree reaching 65 years of age, the County's healthcare plan becomes secondary to Medicare automatically.

The County established an OPEB Trust Fund to partially fund its OPEB Plan in 2016. The County contributed $3,679,907 in total toward its OPEB obligation for the year ended September 30, 2021, including $500,000 to the OPEB Trust.

Net OPEB Liability

The County's net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020.

Actuarial Methods and Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	2.50 percent
Salary Increases	0.50 to 5.00 percent, not including wage inflation of 3.25 percent
Investment Rate of Return	6.50 percent
Healthcare Cost Trend Rate	initial rate of 7.00 percent decling to ultimate rates of 4.15 percent after 15 years.

For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.

For disabled retirees, the gender-distinct RP-2014 Disabled Retiree Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 115%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.

For active employees, the gender-distinct RP-2014 Employee Mortality Tables are used for males and females multiplied by 90%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.

The demographic assumptions were based on the assumptions that were developed for the defined benefit plan in which the County participates. The assumptions 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 (TCDRS).

B. Post-Retirement Benefits (Continued)

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) and 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 and 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:

Asset Classes	Target Allocation	Long-Term Expected Real Rate of Return
Growth Assets		
Domestic Equity	39%	5.39%
International Equity	21%	5.20%
Income Assets		
Fixed Income	40%	1.98%
Total	100%	

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 2.75% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rate is 6.50%. The County's current funding policy is to pay the benefits using its own assets and to contribute $500,000 per year into the OPEB trust. Based on this funding policy, the plan's projected assets are never depleted in the projection required to determine the single discount rate. Under this policy, the County does not calculate an actuarially determined contribution. In addition, the contribution requirements are not established statutorily or contractually.

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the year ended December 31, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 16.93%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

Changes in the Net OPEB Liability

Changes in Net OPEB Liability / (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability / (Asset) (a) – (b)
Balances as of December 31, 2019	$77,057,659	$5,050,928	$72,006,731
Changes for the year:			
Service cost	1,449,609	-	1,449,609
Interest on total OPEB liability	4,955,442	-	4,955,442
Changes of benefit terms	-	-	-
Difference between expected and actual experience	493,124	-	493,124
Changes of assumptions	-	-	-
Benefit payments	(3,089,792)	(3,089,792)	-
Administrative expenses	-	(26,335)	26,335
Employer contributions	-	3,588,992	(3,588,992)
Net investment income	-	869,814	(869,814)
Net Changes	3,808,383	1,342,679	2,465,704
Balances as of December 31, 2020	$80,866,042	$6,393,607	$74,472,435

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County, calculated using the discount rate of 6.50 percent, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower (5.50 percent) or 1-percent higher (7.50 percent) than the current rate:

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
County's net OPEB liability	$ 86,061,545	$ 74,472,435	$ 64,941,957

The following presents the net OPEB liability of the County, calculated using the assumed trend rates as well as what the County's net OPEB liability would be if it were calculated using a trend rate that is 1-percent lower or 1-percent higher than the current rates:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
County's net OPEB liability	$ 63,325,492	$ 74,472,435	$ 88,368,720

B. Post-Retirement Benefits (Continued)

Additional Disclosure

Texas Local Government Code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County ("Continuation Coverage") by permitting covered employees to purchase continued health benefits coverage in retirement. Texas law does not require counties to fund all or any portion of such coverage.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB as long as the County follows the constitutional requirement that it has sufficient taxing authority available at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Brazos County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same.

GAAP requires governmental organizations to recognize an actuarially calculated net liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits. Information and amounts presented in the County's Annual Comprehensive Financial Report relative to OPEB expenses, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 75) and does not constitute or imply that the County is legally obligated to provide OPEB benefits.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the County recognized OPEB expense of $4,820,470. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in OPEB plan allocated share	$ 107,135	$ -
Difference between projected and actual earnings on OPEB plan	-	559,839
Differences between expected and actual OPEB experience	506,730	6,272,708
Changes in Assumptions	-	1,056,577
OPEB contributions made after the measurement date	2,799,144	-
Total	$ 3,413,009	$ 7,889,124

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Post-Retirement Benefits (Continued)

Deferred outflows of resources related to OPEB resulting from OPEB contributions made after the measurement date of $2,799,144 will be recognized as a reduction of the net OPEB liability in the County's financial statements for the fiscal year ending September 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB, excluding OPEB contributions made after the measurement date, will be recognized in OPEB expense as follows:

Year ended September 30,		
2022	$	(1,160,107)
2023		(1,255,796)
2024		(1,331,761)
2025		(1,238,624)
2026		(1,133,654)
Thereafter		(1,155,317)

C. Deferred Compensation

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, as amended, is available to all employees, and permits them to defer a portion of their salary until future years. The plan funds are not available to employees until termination, retirement, death, or emergency. Brazos County is not the plan administrator nor the trustee, therefore the assets of the plan are not a reportable fund within the County's financial statements.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

A. Construction Contracts

The County has budgeted $14.9 million for various contracts in connection with the construction and renovation of County facilities, buildings and the rehabilitation of County roads for fiscal year 2022. They are allocated as follows:

- $2.6 million for the rehabilitation of County roads.
- $3.25 million for the land acquisition to construct the new building for the Justice of the Peace and Constable of precinct 1.
- $6.5 million for hail and roof repairs to county buildings.
- $1.6 million for the kitchen upgrade of the County Jail.
- $135,000 for the facilities services building.
- $860,000 for Road & Bridge heavy equipment.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

B. Tax Increment Financing Zones (TIFZ's)

As of September 30, 2021, the County had entered into several inter-local agreements with the City of Bryan for the creation of Tax Increment Financing Zones as allowed by Chapter 311 of the Texas Tax Code.

Tax Increment Financing Zones (TIFZ) are statutory tools available to municipalities in Texas to promote development or redevelopment in an area that would not occur in the foreseeable future solely through private investment. TIFZ are also means to allow a community, both city and county, to enhance their ability to attract economic development or to allow businesses currently located within their area to expand.

Once a city has designated a TIFZ, the Commissioners' Court must decide whether the County will participate in the TIFZ and to what extent. After the County has elected to participate, a base value for the property located within the TIFZ is established. At the date of creation, the appraised value is normally accepted as the base value. As the property within the TIFZ develops, the County collects taxes based on the appreciated appraised values at the rate established annually by the Commissioners' Court. Once the taxes have been paid each year the County remits the amount of taxes attributable to the increase in the appraised values (captured value) to the TIFZ to be used to fund the project plan. Project plans normally include the creation of infrastructure such as roads, street improvements, light systems, sewer systems, landscaping, parks, etc. A TIFZ can be terminated either on the date designated in the ordinance creating the zone, or the date on which all project costs, tax increment bonds, and interest on the bonds have been paid.

Brazos County has entered into two inter-local agreements with the City of Bryan to create Reinvestment Zone Number Ten – "Traditions" and Reinvestment Zone Number Twenty-Two – "Bryan Towne Center". The Traditions zone is approximately 790 acres on the west side of the City of Bryan and was originally scheduled for 15 years of County participation. It was extended to 24 years ending May 2025. The Bryan Towne Center on the east side of the City is scheduled for 20 years of County participation ending April 2027. During fiscal year 2021 (for the tax year ended 12/31/2020), the County reimbursed $1,560,402 to the City of Bryan on the TIFZ's.

C. Tax Rebates

As of September 30, 2021, the County had entered into seven inter-local agreements with various entities to stimulate business and commercial activity in the County as allowed by Chapter 381 of the Texas Local Government Code. The entities are entitled to the ad valorem tax rebates under different terms. During fiscal year 2021 (for the tax year ended 12/31/2020), the County rebated $336,048 to a local business entity.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

D. Tax Abatements

Chapter 312 of the Texas Tax Code authorizes the County to provide property tax abatements for limited time periods to encourage development or expansion of property. The terms of each agreement are limited by the guidelines and criteria established by the Commissioners' Court. The County may recapture the abated taxes in case the property owner is in default of the agreement.

For the fiscal year ended September 30, 2021, the County abated property taxes totaling $616,975 through a tax abatement agreement with Axis Pipe and Tube Inc. According to the agreement, an 80 percent property tax abatement is given on increased value of the facility of Axis Pipe and Tube Inc. for expanding their facility, increasing investment valuation, and increasing employment. The tax abatement percentage will gradually decrease through the ten-year term of the agreement.

E. Contingent Liabilities

The County is a defendant in various lawsuits. All are matters that are pending and have arisen in the normal course of the County's operations. Although the outcome of these lawsuits is not presently determinable, the County's various legal counsels are of the opinion that the settlement of these claims and pending litigation will not have a material effect on the County's financial statements. Consequently, there has been no current provision to reserve funds for such claims.

The County receives various grant monies that are subject to audit and adjustment by the grantor agencies. Any disallowed expenditure will become a liability of the County. The amount cannot be determined at this time, but the County expects such amounts, if any, to be immaterial.

NOTE 16 – FUND BALANCES

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note 1-S. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2021:

	General Fund	Debt Service Fund	Local Provider Participation Fund	Grant Fund	Nonmajor Funds	Total
Fund Balances:						
Nonspendable:						
Prepaids	$ 1,212,257	$ -	$ -	$ 11,775	$ -	$ 1,224,032
Inventories	1,380,398	-	-	-	-	1,380,398
Total Nonspendable	2,592,655	-	-	11,775	-	2,604,430
Restricted for:						
Debt Service	-	7,857,135	-	-	-	7,857,135
Juvenile Services	31,028	-	-	-	-	31,028
Election Services	-	-	-	-	56,668	56,668
Human Services	89,115	-	-	-	3,159,257	3,248,372
State Lateral Road Fund	-	-	-	-	155,422	155,422
Unclaimed Property	-	-	-	-	64,848	64,848
Administration of Justice	625,513	-	-	-	327,380	952,893
Health Care Provider Part.	-	-	3,297,346	-	-	3,297,346
Revenue Replacement	6,419,821	-	-	-	-	6,419,821
Records Management	-	-	-	-	3,344,995	3,344,995
Special Forfeitures	-	-	-	-	29,648	29,648
Law Enforcement	-	-	-	-	362,327	362,327
DA Hot Check Collection	-	-	-	-	4,647	4,647
Bail Bond Board Fees	-	-	-	-	101,596	101,596
Admin. of Tax Office	-	-	-	-	310,335	310,335
SO Crime Fund	-	-	-	-	126,061	126,061
DA Crime Fund	-	-	-	-	228,363	228,363
Grant Fund	-	-	-	200,598	-	200,598
Total Restricted	7,165,477	7,857,135	3,297,346	200,598	8,271,547	26,792,103
Assigned to:						
Capital Improvements	-	-	-	-	29,805,328	29,805,328
Total Assigned	-	-	-	-	29,805,328	29,805,328
Unassigned	93,524,241	-	-	-	-	93,524,241
Total Fund Balances	$ 103,282,373	$7,857,135	$ 3,297,346	$ 212,373	$ 38,076,875	$ 152,726,102

NOTE 17 – SUBSEQUENT EVENTS

Based on the U.S Department of Treasury policy issued, Brazos County expects an additional distribution of $22 million as part of the Coronavirus State and Local Fiscal Recovery Funds in May 2022. Commissioner's Court is currently prioritizing projects and needs for these funds.

NOTE 18 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standard Board (GASB) has issued the following Statements which are not yet effective:

The GASB issued Statement No. 87, "Leases", in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021.

NOTE 18 - NEW ACCOUNTING PRONOUNCEMENTS (Continued)

The GASB issued Statement No. 91, "Conduit Debt Obligations" in May 2019. This Statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a debt conduit debt obligation is not a liability of the issuer; establishing standards of accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

The GASB issued Statement No. 92, "Omnibus 2020" in January 2020. This Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases for interim financial reports. The requirement of this Statement is effective upon issuance.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan. This requirement is effective for fiscal years beginning after June 15, 2021.
  The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits. The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for reporting periods beginning after June 15, 2021.
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements. This Statement is effective for fiscal years beginning after June 15, 2021.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition. This measurement is effective for fiscal years beginning after June 15, 2021.
- Reporting by public entity risk pools for amount that are recoverable from reinsurers or excess insurers. This reporting is effective upon issuance.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. This is effective for reporting periods beginning after June 15, 2021.
- Terminology used to refer to derivative instruments. This is effective upon issuance.

NOTE 18 - NEW ACCOUNTING PRONOUNCEMENTS (Continued)

The GASB issued Statement No. 93, "Replacement of Interbank Offered Rates" in March 2020. This Statement is regarding the governments that enter into agreements in which variable payments made or received depend on an interbank offered rate (IBOR). As a result of global reference rate reform, the London Interbank Offered Rate (LIBOR) is expected to cease to exist at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. This Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The removal of LIBOR is effective December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020.

The GASB issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangement" in March 2020. This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for service that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for fiscal years beginning after June 15, 2022.

The GASB issued Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" in June 2020. This Statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employer benefit plans) as fiduciary component units in fiduciary fund financial statements; (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

Management has not determined the effects these new GASB Statements may have on prospective financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes				
Current Ad Valorem Taxes	$ 87,434,000	$ 87,434,000	$ 86,991,815	$ (442,185)
Delinquent Ad Valorem Taxes	400,000	400,000	391,067	(8,933)
Penalties & Interest - Taxes	275,000	275,000	513,448	238,448
Mixed Drink Taxes	800,000	800,000	914,545	114,545
County Sales Taxes	18,055,000	18,055,000	20,443,754	2,388,754
Total Taxes	106,964,000	106,964,000	109,254,629	2,290,629
Charges For Services				
Contracted Detention Services	20,000	20,000	20,000	-
JJAEP Service Fee	55,000	55,000	25,655	(29,345)
Contracted Jail Services	139,000	139,000	97,925	(41,075)
Arrest/Warrant Fees	127,100	127,100	155,960	28,860
Brazos Center	75,000	75,000	101,295	26,295
Exposition Center	700,000	700,000	1,378,678	678,678
Bond Service/Forfeitures	139,000	139,000	147,150	8,150
County Clerk	940,000	940,000	1,453,234	513,234
Vital Statistics Preservation	6,000	6,000	7,156	1,156
County Attorney	26,000	26,000	30,712	4,712
Hot Check Fees	2,400	2,400	3,475	1,075
Collections	28,000	28,000	26,960	(1,040)
Constables	151,000	151,000	127,761	(23,239)
Court Reporter	31,000	31,000	42,667	11,667
Magistrate	-	-	625	625
Specialty Court Fees	32,000	32,000	38,725	6,725
District Clerk	338,100	338,100	259,624	(78,476)
District Attorney	65,000	65,000	20,429	(44,571)
Family Protection	24,500	24,500	38,611	14,111
Election Services	70,500	70,500	226,026	155,526
Motor Carrier Weight	25,000	25,000	27,048	2,048
Inmate Medical Fees	25,000	25,000	13,478	(11,522)
Jail Record Services	500	500	1,428	928
Justice of the Peace	1,333,300	1,333,300	1,388,983	55,683
Juvenile Probation Fees	5,000	5,000	5,020	20
License and Weights	1,000	1,000	150	(850)
Omnibus Crime Control Fees	83,300	83,300	96,044	12,744
Judicial Support Fees	850	850	317	(533)
Optional License Fees	1,475,000	1,475,000	1,607,890	132,890
Probate Fees	3,400	3,400	5,685	2,285
Road & Bridge Fees	38,000	38,000	81,093	43,093
School Crossing Fees	46,000	46,000	27,512	(18,488)
Sheriff	736,427	736,427	724,319	(12,108)
Solid Waste Fees	35,000	35,000	27,414	(7,586)
Tax Assessor-Collector	500,000	500,000	978,970	478,970
Vehicle Registration Fees	500,000	500,000	-	(500,000)
Motor Vehicle Sales Taxes	1,400,000	1,400,000	1,503,067	103,067
Licenses and Permits	70,000	70,000	87,104	17,104
Pretrial Bond Supervision	100,000	100,000	213,333	113,333
Court Fines	1,040,000	1,040,000	1,195,683	155,683
Total Charges For Services	$ 10,387,377	$ 10,387,377	$ 12,187,206	$ 1,799,829

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES (continued)				
Intergovernmental - Federal				
Department of Justice	$ 40,000	$ 40,000	$ 65,000	$ 25,000
Department of Agriculture	53,500	53,500	65,472	11,972
Department of Health & Human Services	72,000	72,000	35,323	(36,677)
Emergency Management Agency	20,000	20,000	44,739	24,739
Total Intergovernmental - Federal	185,500	185,500	210,534	25,034
Intergovernmental - State & Local				
Attorney General	90,000	90,000	62,319	(27,681)
Department of Criminal Justice	339,500	339,500	345,206	5,706
D. A. Salary Supplement	22,500	22,500	16,875	(5,625)
Office of the Court Administrator	180,000	180,000	167,307	(12,693)
Texas Juvenile Justice Department	31,000	31,000	115,615	84,615
Juror Reimbursement	50,000	50,000	46,954	(3,046)
Tobacco Settlement	70,000	70,000	86,174	16,174
Revenue Replacement Funds	-	-	6,419,821	6,419,821
Total Intergovernmental - State	783,000	783,000	7,260,271	6,477,271
Total Intergovernmental	968,500	968,500	7,470,805	6,502,305
Interest	1,050,600	1,050,600	859,361	(191,239)
Other Revenue				
Donations	25,000	111,093	105,593	(5,500)
State Traffic Fee	8,000	8,000	9,159	1,159
Reimbursements	314,000	314,000	362,159	48,159
Leases and Rentals	12,400	12,400	11,673	(727)
Other	66,500	113,613	247,106	133,493
Jail Workcrew	20,000	20,000	7,420	(12,580)
Inmate Phone/Video Visitation System	109,000	109,000	196,456	87,456
Oil and Gas Lease	20,200	20,200	46,086	25,886
Informal Adjudication Probation	5,000	5,000	4,088	(912)
Total Other Revenue	580,100	713,306	989,740	276,434
TOTAL REVENUES	$ 119,950,577	$ 120,083,783	$ 130,761,741	$ 10,677,958

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
EXPENDITURES				
General Government				
County Judge				
Personnel Services	$ 1,346,468	$ 1,346,468	$ 1,032,630	$ 313,838
Supplies and Other Charges	24,570	175,595	40,371	135,224
Repairs and Maintenance	400	1,913	1,891	22
Contract Services	4,000	203,864	-	203,864
	1,375,438	1,727,840	1,074,892	652,948
Budget Office				
Personnel Services	270,061	270,061	266,484	3,577
Supplies and Other Charges	6,492	6,492	4,917	1,575
Repairs and Maintenance	-	759	759	-
Contract Services	-	9,000	6,338	2,662
	276,553	286,312	278,498	7,814
Commissioners' Court				
Personnel Services	3,646,137	3,996,137	3,955,503	40,634
Supplies and Other Charges	40,950	41,950	28,464	13,486
Repairs and Maintenance	1,163	11,763	11,707	56
	3,688,250	4,049,850	3,995,674	54,176
Non-Departmental				
Personnel Services	500,000	500,000	484,075	15,925
Supplies and Other Charges	1,941,460	1,707,009	1,396,134	310,875
Repairs and Maintenance	335,040	1,440	(758)	2,198
Contract Services	1,196,525	1,400,776	33,562	1,367,214
Professional Services	808,400	808,400	196,862	611,538
	4,781,425	4,417,625	2,109,875	2,307,750
Community Support				
Community Support	3,687,937	3,784,010	3,409,084	374,926
	3,687,937	3,784,010	3,409,084	374,926
Fleet Maintenance				
Personnel Services	520,628	520,628	495,388	25,240
Supplies and Other Charges	13,650	17,801	13,210	4,591
Repairs and Maintenance	174,153	170,653	126,242	44,411
Contract Services	2,520	2,520	1,281	1,239
	$ 710,951	$ 711,602	$ 636,121	$ 75,481

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
General Government (continued)				
Elections				
Personnel Services	$ 578,514	$ 593,964	$ 583,291	$ 10,673
Outside Labor Costs	125,000	125,000	118,536	6,464
Supplies and Other Charges	59,200	117,056	39,011	78,045
Repairs and Maintenance	7,000	944,447	3,733	940,714
Contract Services	146,100	159,275	157,185	2,090
Professional Services	200	-	-	-
	916,014	1,939,742	901,756	1,037,986
County Treasurer				
Personnel Services	601,878	601,878	571,449	30,429
Discretionary Funding	-	479	-	479
Supplies and Other Charges	14,630	21,015	16,564	4,451
Repairs and Maintenance	520	5,822	5,497	325
	617,028	629,194	593,510	35,684
Risk Management				
Personnel Services	252,921	252,921	172,698	80,223
Discretionary Funding	-	538	-	538
Supplies and Other Charges	19,395	44,054	31,162	12,892
Repairs and Maintenance	75,104	350,874	301,132	49,742
Contract Services	31,500	21,500	8,110	13,390
	378,920	669,887	513,102	156,785
Tax Assessor-Collector				
Personnel Services	2,449,078	2,449,078	2,134,361	314,717
Supplies and Other Charges	84,026	89,184	79,115	10,069
Repairs and Maintenance	1,100	18,880	18,772	108
Contract Services	10,070	25,692	23,079	2,613
	2,544,274	2,582,834	2,255,327	327,507
Information Technology				
Personnel Services	3,167,530	3,167,530	3,016,432	151,098
Supplies and Other Charges	922,239	577,640	165,758	411,882
Repairs and Maintenance	185,551	206,353	163,977	42,376
Contract Services	2,114,222	2,282,032	2,059,044	222,988
Professional Fees	75,000	78,002	72,362	5,640
Community Support	98,744	4,473	2,752	1,721
	6,563,286	6,316,030	5,480,325	835,705
Human Resources				
Personnel Services	645,597	645,597	576,403	69,194
Discretionary Funding	-	848	-	848
Supplies and Other Charges	94,646	103,811	60,576	43,235
Repairs and Maintenance	800	4,636	4,630	6
Contract Services	-	22,000	22,000	-
Professional Services	25,000	25,000	-	25,000
	$ 766,043	$ 801,892	$ 663,609	$ 138,283

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
General Government (continued)				
County Auditor				
Personnel Services	$ 1,226,524	$ 1,226,524	$ 1,118,390	$ 108,134
Supplies and Other Charges	221,935	200,585	12,110	188,475
Repairs and Maintenance	367	7,941	7,941	-
Minor Acquisitions	-	-	(700)	700
	1,448,826	1,435,050	1,137,741	297,309
Purchasing				
Personnel Services	680,508	680,508	537,843	142,665
Discretionary Funding	-	283	-	283
Supplies and Other Charges	23,200	67,933	60,858	7,075
Repairs and Maintenance	1,700	10,583	4,664	5,919
Contract Services	14,950	19,700	19,331	369
	720,358	779,007	622,696	156,311
Facilities Services				
Personnel Services	2,385,356	2,385,356	2,307,269	78,087
Discretionary Funding	-	11,157	-	11,157
Supplies and Other Charges	167,200	168,654	115,274	53,380
Repairs and Maintenance	1,130,400	1,065,817	363,735	702,082
Contract Services	257,300	482,866	323,095	159,771
Professional Services	-	7,000	-	7,000
	3,940,256	4,120,850	3,109,373	1,011,477
Landscaping				
Personnel Services	453,239	453,239	408,145	45,094
Supplies and Other Charges	6,400	6,400	2,017	4,383
Repairs and Maintenance	74,600	74,600	35,377	39,223
Contract Services	47,000	47,000	30,390	16,610
	581,239	581,239	475,929	105,310
Total General Government	32,996,798	34,832,964	27,257,512	7,575,452
Justice System				
Pre-Trial Bond Supervision				
Personnel Services	112,633	112,633	101,300	11,333
Supplies and Other Charges	1,000	1,000	-	1,000
	113,633	113,633	101,300	12,333
County Attorney				
Personnel Services	3,250,105	3,250,105	3,007,309	242,796
Discretionary Funding	-	41	-	41
Supplies and Other Charges	121,650	135,375	80,182	55,193
Repairs and Maintenance	7,500	7,500	5,262	2,238
Contract Services	850	850	554	296
Community Support	-	2,236	2,236	-
	$ 3,380,105	$ 3,396,107	$ 3,095,543	$ 300,564

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
Justice System (continued)				
District Attorney				
Personnel Services	$ 4,373,169	$ 4,373,169	$ 3,859,544	$ 513,625
Supplies and Other Charges	166,968	170,433	96,293	74,140
Repairs and Maintenance	7,020	7,042	7,041	1
Community Support	-	688	688	-
	4,547,157	4,551,332	3,963,566	587,766
D.A. - Child Protective Services				
Personnel Services	217,690	217,690	185,128	32,562
Supplies and Other Charges	8,900	8,900	7,613	1,287
	226,590	226,590	192,741	33,849
District Clerk				
Personnel Services	1,335,231	1,335,231	1,179,555	155,676
Supplies and Other Charges	47,475	53,432	23,475	29,957
Repairs and Maintenance	3,100	3,100	2,632	468
Contract Services	-	2,850	-	2,850
	1,385,806	1,394,613	1,205,662	188,951
Court and Jury Services				
Personnel Services	149,062	149,062	142,491	6,571
Discretionary Funding	-	9,190	-	9,190
Supplies and Other Charges	167,150	167,150	109,119	58,031
Repairs and Maintenance	110	110	85	25
Contract Services	12,700	12,700	8,317	4,383
	329,022	338,212	260,012	78,200
Collections				
Personnel Services	457,909	457,909	439,946	17,963
Supplies and Other Charges	15,275	18,759	11,216	7,543
Repairs and Maintenance	400	400	325	75
	473,584	477,068	451,487	25,581
County Clerk				
Personnel Services	1,062,119	1,062,119	1,047,041	15,078
Discretionary Funding	-	9,729	-	9,729
Supplies and Other Charges	26,880	35,126	30,260	4,866
Repairs and Maintenance	1,500	1,500	1,129	371
Contract Services	83,216	92,416	87,025	5,391
	1,173,715	1,200,890	1,165,455	35,435
Vital Statistics Preservation				
Supplies and Other Charges	11,500	11,500	946	10,554
	$ 11,500	$ 11,500	$ 946	$ 10,554

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Justice System (continued)				
85th District Court				
Personnel Services	$ 419,027	$ 419,027	$ 396,053	$ 22,974
Discretionary Funding	-	679	-	679
Supplies and Other Charges	28,425	30,354	13,889	16,465
Repairs and Maintenance	1,200	1,200	665	535
	448,652	451,260	410,607	40,653
272nd District Court				
Personnel Services	421,079	421,079	406,129	14,950
Discretionary Funding	-	467	-	467
Supplies and Other Charges	17,157	111,028	90,147	20,881
Repairs and Maintenance	1,080	1,080	282	798
Professional Services	-	34,240	-	34,240
	439,316	567,894	496,558	71,336
361st District Court				
Personnel Services	412,877	412,877	405,067	7,810
Discretionary Funding	-	6,354	-	6,354
Supplies and Other Charges	35,580	145,651	105,368	40,283
Repairs and Maintenance	1,225	1,225	125	1,100
Professional Services	-	37,215	-	37,215
	449,682	603,322	510,560	92,762
Juvenile Court Referee				
Personnel Services	193,987	193,987	190,571	3,416
Discretionary Funding	-	1,195	-	1,195
Supplies and Other Charges	4,120	4,120	1,712	2,408
	198,107	199,302	192,283	7,019
Associate Judge #1				
Personnel Services	346,209	346,209	341,727	4,482
Supplies and Other Charges	7,682	13,189	8,622	4,567
Repairs and Maintenance	767	767	420	347
Contracts Services	420	420	-	420
	355,078	360,585	350,769	9,816
Specialty Court Program				
Personnel Services	29,186	29,186	19,829	9,357
Supplies and Other Charges	60,180	60,680	15,661	45,019
	89,366	89,866	35,490	54,376
Associate Judge #2				
Personnel Services	448,218	448,218	420,118	28,100
Supplies and Other Charges	9,750	9,750	3,317	6,433
Repairs and Maintenance	314	314	98	216
	$ 458,282	$ 458,282	$ 423,533	$ 34,749

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Justice System (continued)				
County Court At Law #1				
Personnel Services	$ 748,941	$ 748,941	$ 731,099	$ 17,842
Discretionary Funding	-	13,681	-	13,681
Supplies and Other Charges	17,510	8,938	7,531	1,407
Repairs and Maintenance	447	447	73	374
	766,898	772,007	738,703	33,304
County Court At Law #2				
Personnel Services	628,368	628,368	617,771	10,597
Discretionary Funding	-	1,196	-	1,196
Supplies and Other Charges	18,790	19,428	4,942	14,486
Repairs and Maintenance	131	131	44	87
Contract Services	86,400	86,400	29,394	57,006
	733,689	735,523	652,151	83,372
Justice of the Peace Precinct 1				
Personnel Services	389,918	389,918	363,207	26,711
Discretionary Funding	-	19,356	-	19,356
Supplies and Other Charges	24,900	26,011	23,822	2,189
Repairs and Maintenance	841	730	173	557
Contract Services	32,022	32,022	30,161	1,861
	447,681	468,037	417,363	50,674
Justice of the Peace Precinct 2				
Personnel Services	375,728	375,728	353,558	22,170
Supplies and Other Charges	12,089	12,089	6,556	5,533
Repairs and Maintenance	375	3,406	3,266	140
Contract Services	421	421	-	421
Professional Services	150	150	-	150
	388,763	391,794	363,380	28,414
Justice of the Peace Precinct 3				
Personnel Services	455,823	455,823	417,565	38,258
Supplies and Other Charges	15,800	16,450	13,146	3,304
Repairs and Maintenance	650	198,705	192,242	6,463
Contract Services	2,500	2,500	2,248	252
	474,773	673,478	625,201	48,277
Justice of the Peace Precinct 4				
Personnel Services	312,300	312,300	271,468	40,832
Supplies and Other Charges	9,356	9,356	6,684	2,672
Repairs and Maintenance	240	260	244	16
	$ 321,896	$ 321,916	$ 278,396	$ 43,520

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Justice System (continued)				
Community Supervision Support				
Supplies and Other Charges	$ 74,400	$ 89,249	$ 77,140	$ 12,109
Repairs and Maintenance	2,898	8,315	1,573	6,742
Community Support	-	688	688	-
	77,298	98,252	79,401	18,851
Judicial Court Support				
Personnel Services	6,519	6,519	24	6,495
Supplies and Other Charges	549,720	786,220	700,951	85,269
Contract Services	1,165,000	1,270,000	903,158	366,842
Professional Services	4,403,500	4,403,500	2,863,309	1,540,191
	6,124,739	6,466,239	4,467,442	1,998,797
Total Justice System	23,415,332	24,367,702	20,478,549	3,889,153
Law Enforcement				
Sheriff Administration				
Personnel Services	6,600,511	6,613,122	6,054,421	558,701
Supplies and Other Charges	267,493	435,016	394,462	40,554
Repairs and Maintenance	141,959	161,208	161,207	1
Contract Services	6,440	6,440	3,252	3,188
Professional Services	3,400	3,400	500	2,900
Community Support	-	29,073	29,073	-
	7,019,803	7,248,259	6,642,915	605,344
Sheriff Jail Administration				
Personnel Services	12,780,543	12,794,335	11,697,368	1,096,967
Supplies and Other Charges	1,423,900	1,480,551	1,341,227	139,324
Repairs and Maintenance	80,730	117,971	104,502	13,469
Contract Services	1,560	1,560	1,560	-
Professional Services	31,350	31,350	28,884	2,466
Community Support	-	9,461	9,461	-
	14,318,083	14,435,228	13,183,002	1,252,226
Jail Medical Services				
Personnel Services	1,085,138	1,085,138	1,061,419	23,719
Supplies and Other Charges	49,950	49,950	24,455	25,495
Repairs and Maintenance	624	624	-	624
Contract Services	3,280	3,280	2,599	681
Professional Services	30,375	90,375	80,670	9,705
	1,169,367	1,229,367	1,169,143	60,224
SO-CSISD School Security				
Personnel Services	635,568	639,260	618,677	20,583
Supplies and Other Charges	48,039	48,727	13,479	35,248
Repairs and Maintenance	2,300	2,300	-	2,300
Professional Services	520	520	-	520
Community Support	-	7,397	7,397	-
	$ 686,427	$ 698,204	$ 639,553	$ 58,651

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Law Enforcement (continued)				
Constable Precinct 1				
Personnel Services	$ 567,151	$ 568,650	$ 546,645	$ 22,005
Supplies and Other Charges	26,815	37,565	35,187	2,378
Repairs and Maintenance	12,715	12,715	9,799	2,916
Contract Services	24,380	24,380	23,626	754
Community Support	-	2,408	2,408	-
	631,061	645,718	617,665	28,053
Constable Precinct 2				
Personnel Services	838,515	840,739	812,881	27,858
Supplies and Other Charges	30,354	55,073	45,191	9,882
Repairs and Maintenance	21,818	27,116	26,917	199
Community Support	-	3,096	3,096	-
	890,687	926,024	888,085	37,939
Constable Precinct 3				
Personnel Services	556,636	558,779	539,377	19,402
Supplies and Other Charges	28,775	44,063	30,942	13,121
Repairs and Maintenance	7,240	85,039	79,212	5,827
Contract Services	2,700	2,700	1,503	1,197
Community Support	-	1,892	1,892	-
	595,351	692,473	652,926	39,547
Constable Precinct 4				
Personnel Services	846,680	846,680	812,799	33,881
Supplies and Other Charges	25,266	39,936	30,715	9,221
Repairs and Maintenance	19,964	21,884	21,883	1
Contract Services	2,342	2,342	2,172	170
Community Support	-	3,096	3,096	-
	894,252	913,938	870,665	43,273
Total Law Enforcement	26,205,031	26,789,211	24,663,954	2,125,257
Juvenile Services				
Juvenile Services				
Personnel Services	6,271,064	6,271,064	5,134,950	1,136,114
Discretionary Funding	-	3,074	-	3,074
Supplies and Other Charges	420,039	433,600	349,065	84,535
Repairs and Maintenance	16,721	328,394	302,441	25,953
Contract Services	2,800	9,685	5,093	4,592
Professional Services	51,040	71,040	53,616	17,424
	$ 6,761,664	$ 7,116,857	$ 5,845,165	$ 1,271,692

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
Juvenile Services (continued)				
TYC - Parole				
Personnel Services	$ 214,049	$ 214,049	$ 178,850	$ 35,199
Supplies and Other Charges	1,375	341	341	-
Repairs and Maintenance	2,000	200	200	-
Contract Services	44,588	38,429	33,249	5,180
Minor Acquisitions	-	-	(4,184)	4,184
	262,012	253,019	208,456	44,563
Juvenile Justice Alternative Education				
Personnel Services	280,470	280,470	259,826	20,644
Supplies and Other Charges	810	810	-	810
	281,280	281,280	259,826	21,454
TDHS - Commodities				
Supplies and Other Charges	3,500	3,500	3,273	227
	3,500	3,500	3,273	227
Total Juvenile Services	7,308,456	7,654,656	6,316,720	1,337,936
Public Transportation				
Road and Bridge Administration				
Personnel Services	6,210,352	6,210,352	5,035,316	1,175,036
Supplies and Other Charges	1,345,195	117,717	79,752	37,965
Repairs and Maintenance	5,679,241	3,030,729	2,156,849	873,880
Contract Services	199,000	2,191,747	2,087,886	103,861
Professional Services	130,000	130,000	120,000	10,000
Total Public Transportation	13,563,788	11,680,545	9,479,803	2,200,742
Public Health				
Environmental Protection				
Supplies and Other Charges	10,491	13,071	10,714	2,357
Repairs and Maintenance	1,000	380	-	380
Contract Services	303,331	320,431	309,119	11,312
	314,822	333,882	319,833	14,049
Indigent Health Care				
Supplies and Other Charges	1,700,000	1,700,000	629,416	1,070,584
Professional Services	4,400,000	4,418,901	622,298	3,796,603
Community Support	964,200	964,200	96,700	867,500
	7,064,200	7,083,101	1,348,414	5,734,687
Community Public Health				
Community Support	886,600	886,600	-	886,600
	$ 886,600	$ 886,600	$ -	$ 886,600

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Public Health (Continued)				
Health Department Support				
Supplies and Other Charges	$ 54,675	$ 54,675	$ 46,903	$ 7,772
Repairs and Maintenance	-	92,408	92,408	-
Professional Services	18,000	18,000	9,200	8,800
	72,675	165,083	148,511	16,572
Total Public Health	8,338,297	8,468,666	1,816,758	6,651,908
Human Services				
Veteran Services				
Personnel Services	80,478	80,478	59,936	20,542
Supplies and Other Charges	1,350	1,350	590	760
Repairs and Maintenance	400	400	285	115
	82,228	82,228	60,811	21,417
County Fire Protection				
Community Support	703,470	718,160	718,157	3
	703,470	718,160	718,157	3
County Welfare				
Supplies and Other Charges	5,000	5,000	3,900	1,100
	5,000	5,000	3,900	1,100
Emergency Management				
Personnel Services	218,765	218,765	216,774	1,991
Supplies and Other Charges	8,625	6,214	2,787	3,427
Repairs and Maintenance	4,950	4,184	4,184	-
Contract Services	102,903	106,602	103,230	3,372
Community Support	-	34,233	34,233	-
	335,243	369,998	361,208	8,790
Brazos Center				
Personnel Services	628,464	628,464	476,077	152,387
Supplies and Other Charges	158,062	159,842	128,756	31,086
Repairs and Maintenance	105,666	105,666	65,419	40,247
Contract Services	1,820	1,820	-	1,820
	894,012	895,792	670,252	225,540
Exposition Center				
Personnel Services	1,638,946	1,625,946	1,461,737	164,209
Supplies and Other Charges	494,150	500,443	455,546	44,897
Repairs and Maintenance	51,850	147,824	115,959	31,865
Contract Services	44,500	56,154	54,302	1,852
	$ 2,229,446	$ 2,330,367	$ 2,087,544	$ 242,823

BRAZOS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Continued)
For The Year Ended September 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Human Services (continued)				
Agricultural Extension				
Personnel Services	$ 356,177	$ 356,177	$ 324,559	$ 31,618
Discretionary Funding	-	75	-	75
Supplies and Other Charges	51,700	51,700	29,241	22,459
Repairs and Maintenance	6,000	6,000	5,106	894
Contract Services	35,570	35,570	25,161	10,409
	449,447	449,522	384,067	65,455
Boonville Heritage Park				
Repairs and Maintenance	4,600	17,150	6,101	11,049
Contract Services	5,000	5,000	750	4,250
	9,600	22,150	6,851	15,299
Child Protective Services				
Supplies and Other Charges	50,000	51,320	36,144	15,176
	50,000	51,320	36,144	15,176
Family Protection Services				
Community Support	5,000	5,000	5,000	-
	5,000	5,000	5,000	-
Total Human Services	4,763,446	4,929,537	4,333,934	595,603
Contingency	3,733,143	1,110,005	-	1,110,005
Capital Outlay	7,754,000	9,469,212	5,352,256	4,116,956
TOTAL EXPENDITURES	128,078,291	129,302,498	99,699,486	29,603,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,127,714)	(9,218,715)	31,062,255	40,280,970
OTHER FINANCING SOURCES (USES)				
Transfers In	259,643	1,746,489	432,173	(1,314,316)
Transfers Out	(3,614,336)	(4,010,181)	(1,410,041)	2,600,140
Sale of Capital Assets	20,000	20,000	198,536	178,536
Insurance Recoveries	50,000	50,000	1,320,841	1,270,841
TOTAL OTHER FINANCING SOURCES (USES)	(3,284,693)	(2,193,692)	541,509	2,735,201
Net Change in Fund Balances	(11,412,407)	(11,412,407)	31,603,764	43,016,171
FUND BALANCE, OCTOBER 1	71,678,609	71,678,609	71,678,609	-
FUND BALANCE, SEPTEMBER 30	$ 60,266,202	$ 60,266,202	$ 103,282,373	$ 43,016,171

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LOCAL PROVIDER PARTICIPATION
For the Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	$ 31,600,000	$ 12,557,045	$ (19,042,955)
Interest	35,000	138,097	103,097
TOTAL REVENUES	31,635,000	12,695,142	(18,939,858)
EXPENDITURES			
Public Health			
Community Support	36,215,000	27,192,927	9,022,073
TOTAL EXPENDITURES	36,215,000	27,192,927	9,022,073
Deficiency of Revenues Under Expenditures	(4,580,000)	(14,497,785)	(9,917,785)
OTHER FINANCING USES			
Transfers Out	(20,000)	(20,000)	-
TOTAL OTHER FINANCING USES	(20,000)	(20,000)	-
Net Change in Fund Balance	(4,600,000)	(14,517,785)	(9,917,785)
FUND BALANCE, OCTOBER 1	17,815,131	17,815,131	-
FUND BALANCE, SEPTEMBER 30	$ 13,215,131	$ 3,297,346	$ (9,917,785)

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GRANT FUND
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Intergovernmental - Federal			
Department of Justice	$ 202,745	$ 209,010	$ 248,952
Department of Homeland Security	20,512	136,643	116,131
Department of Treasury	1,093,571	30,280,210	9,583,184
Department of Transportation	374,315	374,315	344,161
Federal Election Assistance Commission	200,756	200,756	41,708
Total Intergovernmental - Federal	1,891,899	31,200,934	10,334,136
Intergovernmental - State			
Texas Juvenile Justice Department	1,093,703	1,093,703	1,078,463
Texas Office of the Governor	139,861	231,899	197,250
Texas Office of the Attorney General	30,123	30,123	30,123
Texas Department of Transportation	-	855,679	855,679
Total Intergovernmental - State	1,263,687	2,211,404	2,161,515
Intergovernmental - Other			
Texas Education Agency	-	8,856	8,856
National Rifle Association	2,725	14,417	8,518
Total Intergovernmental - Other	2,725	23,273	17,374
Interest	-	-	1,392
Other Revenue			
Other	-	-	2,639
Total Other Revenue	-	-	2,639
TOTAL REVENUES	3,158,311	33,435,611	12,517,056
EXPENDITURES			
General Government			
Personnel Services	-	16,750	16,662
Supplies and Other Charges	247,756	5,214,981	4,512,621
Repairs and Maintenance	-	3,000	2,399
Contract Services	-	3,000	2,400
	247,756	5,237,731	4,534,082
Justice System			
Personnel Services	482,841	532,841	526,043
	482,841	532,841	526,043
Law Enforcement			
Supplies and Other Charges	4,204	28,427	16,030
Minor Acquisitions	6,266	-	-
Contract Services	30,123	30,123	30,123
	$ 40,593	$ 58,550	$ 46,153

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GRANT FUND
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	Final	Actual
EXPENDITURES (Continued)			
Juvenile Services			
Personnel Services	$ 1,341,242	$ 1,341,242	$ 1,203,182
Supplies and Other Charges	739	9,630	9,033
Contract Services	20,847	20,847	16,647
	1,362,828	1,371,719	1,228,862
Public Transportation			
Personnel Services	313,425	313,425	301,172
Supplies and Other Charges	14,235	7,275,010	4,321
Repairs and Maintenance	1,820	1,820	600
Contract Services	44,835	44,835	38,069
	374,315	7,635,090	344,162
Human Services			
Personnel Services	350,400	350,400	300,675
Supplies and Other Charges	614,648	6,719,686	283,729
Repairs and Maintenance	-	5,000	-
Contract Services	149,035	5,958,886	2,458,215
	1,114,083	13,033,972	3,042,619
Public Health			
Personnel Services	-	44,983	44,983
Supplies and Other Charges	-	5,007,078	2,011,430
Repairs & Maintenance	-	463	463
Contract Serives	-	63,607	141,685
	-	5,116,131	2,198,561
Capital Outlay	-	1,084,853	1,084,853
TOTAL EXPENDITURES	3,622,416	34,070,887	13,005,335
Excess (Deficiency) of Revenues Over (Under) Expenditures	(464,105)	(635,276)	(488,279)
OTHER FINANCING SOURCES (USES)			
Transfers In	417,105	589,295	489,915
Transfers Out	-	(1,019)	-
TOTAL OTHER FINANCING SOURCES (USES)	417,105	588,276	489,915
Net Change in Fund Balance	(47,000)	(47,000)	1,636
FUND BALANCE, OCTOBER 1	210,737	210,737	210,737
FUND BALANCE, SEPTEMBER 30	$ 163,737	$ 163,737	$ 212,373

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS

Required Supplementary Information

Schedule of Changes in the County's Net Pension Liability and Related Ratios

September 30, 2021

	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018
Total pension liability			
Service cost	$ 6,285,745	$ 5,876,104	$ 5,790,537
Interest on total pension liability	18,592,028	17,376,903	16,311,051
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	1,588,690	756,777	(381,713)
Effect of assumptions changes or inputs	15,550,836	-	-
Benefit payments/refunds of contributions	(9,759,883)	(9,088,943)	(8,221,490)
Net change in total pension liability	32,257,416	14,920,841	13,498,385
Total pension liability - beginning	226,267,878	211,347,037	197,848,652
Total pension liability - ending (a)	$ 258,525,294	$ 226,267,878	$ 211,347,037
Plan fiduciary net position			
Contributions - employer	$ 7,199,215	$ 6,428,974	$ 5,955,352
Contributions - employee	3,304,274	3,103,640	2,925,433
Net investment income	21,615,125	29,464,650	(3,388,097)
Benefit payments/refunds of contributions	(9,759,883)	(9,088,943)	(8,221,490)
Administrative expenses	(169,356)	(159,432)	(144,115)
Effect of change in proportion	-	-	-
Other	41,736	44,335	37,950
Net change in plan fiduciary net position	22,231,111	29,793,224	(2,834,967)
Plan fiduciary net position - beginning	207,455,329	177,662,105	180,497,072
Plan fiduciary net position - ending (b)	$ 229,686,440	$ 207,455,329	$ 177,662,105
County's net pension liability - ending (a) - (b)	$ 28,838,854	$ 18,812,549	$ 33,684,932
Plan fiduciary net position as a percentage of the total pension liability	88.84%	91.69%	84.06%
Covered payroll	$ 47,203,911	$ 44,337,703	$ 41,791,912
County's net pension liability as a percentage of covered payroll	61.09%	42.43%	80.60%

NOTE: The schedule represents only the years for which the new GASB statements have been implemented.

Year Ended December 31, 2017	Year Ended December 31, 2016	Year Ended December 31, 2015	Year Ended December 31, 2014
$ 5,538,125	$ 5,458,140	$ 4,924,972	$ 4,799,043
15,239,878	13,990,940	13,101,037	12,180,043
-	-	(994,692)	-
(206,958)	435,824	(1,634,734)	(509,172)
463,166	-	1,777,888	-
(7,909,136)	(6,769,254)	(6,136,013)	(5,502,073)
13,125,075	13,115,650	11,038,458	10,967,841
184,723,577	171,607,927	160,569,469	149,601,628
$ 197,848,652	$ 184,723,577	$ 171,607,927	$ 160,569,469
$ 5,483,953	$ 6,048,390	$ 4,795,371	$ 4,525,390
2,741,978	2,582,026	2,426,133	2,262,096
23,193,898	10,801,592	(1,901,404)	9,163,233
(7,909,136)	(6,769,254)	(6,136,013)	(5,502,073)
(121,208)	(117,506)	(105,209)	(108,831)
-	(60,030)	(25,413)	-
4,910	261,584	93,156	(232,905)
23,394,395	12,746,802	(853,379)	10,106,910
157,102,677	144,355,875	145,209,254	135,102,344
$ 180,497,072	$ 157,102,677	$ 144,355,875	$ 145,209,254
$ 17,351,580	$ 27,620,900	$ 27,252,052	$ 15,360,215
91.23%	85.05%	84.12%	90.43%
$ 39,171,115	$ 36,702,824	$ 34,252,648	$ 32,321,377
44.30%	75.26%	79.56%	47.52%

BRAZOS COUNTY, TEXAS
Required Supplementary Information
Schedule of Pension Contributions
September 30, 2021

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2012	$ 3,479,077	$ 3,618,448	$ (139,371)	$ 29,181,032	12.4%
2013	3,747,336	4,979,169	(1,231,833)	38,301,300	13.0%
2014	4,053,792	4,357,815	(304,023)	31,127,250	14.0%
2015	4,389,243	4,692,679	(303,436)	33,519,136	14.0%
2016	4,586,430	5,254,156	(667,726)	37,529,686	14.0%
2017	4,863,125	6,378,368	(1,515,243)	38,656,776	16.5%
2018	5,346,857	5,902,627	(555,770)	42,161,621	14.0%
2019	5,909,376	6,371,671	(462,295)	44,557,140	14.3%
2020	6,096,431	6,897,733	(801,302)	47,570,572	14.5%
2021	$ 6,806,804	$ 7,083,113	$ (276,309)	46,294,856	15.3%

Notes to Schedule

Valuation timing: 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 17.7 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.

Changes in assumptions and methods reflected in the schedule of employer contributions

2015: New inflation, mortality and other assumptions were reflected.
2017: New mortality assumptions were reflected.
2019: New inflation, mortality and other assumptions were reflected.

Changes in plan provisions reflected in the schedule of employer contributions

2015: No changes in plan provisions were reflected in the Schedule.
2016: No changes in plan provisions were reflected in the Schedule.
2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.
2018: No changes in plan provisions were reflected in the Schedule.
2019: No changes in plan provisions were reflected in the Schedule.
2020: No changes in plan provisions were reflected in the Schedule.

BRAZOS COUNTY, TEXAS

Required Supplementary Information

Schedule of Changes in the County's Net OPEB Liability and Related Ratios

September 30, 2021

	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017
Total OPEB liability				
Service cost	$ 1,449,609	$ 1,576,408	$ 1,759,902	$ 1,708,643
Interest on total OPEB liability	4,955,442	5,334,589	5,057,106	4,772,561
Changes of benefit terms	-	-	-	-
Difference between expected and actual exper	493,124	(8,343,147)	119,825	-
Changes of assumptions	-	(1,405,321)	-	-
Benefit payments	(3,089,792)	(2,774,536)	(2,377,704)	(1,880,728)
Net change in total OPEB liability	3,808,383	(5,612,007)	4,559,129	4,600,476
Total OPEB liability - beginning	77,057,659	82,669,666	78,110,537	73,510,061
Total OPEB liability - ending (a)	$ 80,866,042	$ 77,057,659	$ 82,669,666	$ 78,110,537
Plan fiduciary net position				
Employer contributions	$ 3,588,992	$ 3,753,737	$ 3,356,904	$ 3,839,128
Net investment income	869,814	716,251	(180,132)	152,228
Benefit payments	(3,089,792)	(2,774,536)	(2,377,704)	(1,880,728)
Administrative expense	(26,335)	(19,342)	(14,021)	(6,482)
Other	-	-	-	-
Net change in plan fiduciary net position	1,342,679	1,676,110	785,047	2,104,146
Plan fiduciary net position - beginning	5,050,928	3,374,818	2,589,771	485,625
Plan fiduciary net position - ending (b)	$ 6,393,607	$ 5,050,928	$ 3,374,818	$ 2,589,771
County's net OPEB liability - ending (a) - (b)	$ 74,472,435	$ 72,006,731	$ 79,294,848	$ 75,520,766
Plan fiduciary net position as a percentage of the total OPEB liability	7.91%	6.55%	4.08%	3.32%
Covered-employee payroll	$ 44,801,592	$ 42,581,075	$ 39,461,997	$ 37,138,215
County's net OPEB liability as a percentage of covered-employee payroll	166.23%	169.11%	200.94%	203.35%

NOTE: The schedule represents only the years for which the new GASB statements have been implemented.

BRAZOS COUNTY, TEXAS

Required Supplementary Information

Schedule of Investment Returns on OPEB Trust

September 30, 2021

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expenses
2021	17.86%
2020	11.68%
2019	5.40%
2018	6.97%

NOTE: The schedule represents only the years for which the new GASB statements have been implemented.

BRAZOS COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2021

BUDGET

Annual budgets are legally adopted for general, special revenue, debt service, capital project, and internal service funds. Budget amounts represent the original budget for 2021 as subsequently amended by the Commissioners' Court. Budgets are adopted on a basis consistent with GAAP (modified accrual basis). The County employs an encumbrance accounting system as a method of accomplishing budgetary control. At year-end, open encumbrances are closed. The departments are required to re-appropriate those funds within the following year's budget.

INFRASTRUCTURE ASSETS UNDER MODIFIED APPROACH

As permitted by Governmental Accounting Standards Board Statement Number 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, Brazos County has adopted the modified approach for reporting its road and bridge system. Under the modified approach, depreciation is not reported and certain preservation and maintenance costs are expensed.

The modified approach requires that Brazos County maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets, perform condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale in order to document that the eligible infrastructure assets are being preserved approximately at or above the condition level established and disclosed by the government, and estimate each year the annual amount needed to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the government.

For the year ended September 30, 2021, annual maintenance and preservation costs of $11,680,545 for both roads and bridges were less than the estimated amount needed of $9,479,803. This variance is mainly due to a contingency budget (roll-over of prior years' positive variance), employee turnover, and the delays in road preparation and weather conditions.

For the Fiscal Year Ended:	Estimated Dollars to Maintain Roads and Bridges at Required Condition Level	Actual Dollars Spent to Maintain Roads and Bridges at Required Condition Level
September 30, 2016	$11,863,222	$ 9,881,970
September 30, 2017	$12,102,201	$ 9,542,395
September 30, 2018	$12,443,584	$ 9,406,932
September 30, 2019	$11,498,435	$10,111,474
September 30, 2020	$13,996,410	$11,221,097
September 30, 2021	$11,680,545	$ 9,479,803

INFRASTRUCTURE ASSETS UNDER MODIFIED APPROACH (Continued)

Roads

The Brazos County Road and Bridge department performs condition assessments of County roads continually throughout the year and evaluates and prioritizes the results annually. The condition assessment team consists of the County Engineer (Registered Professional Engineer), a planning and development supervisor, a general superintendent, an assistant general superintendent and three road supervisors, one for each precinct in the County. This team utilizes various criteria for evaluating the condition of the roads including the traffic volume of the road, the number of man hours used to maintain the road in the last year, the potential traffic on the road based on observed development of properties accessing the road, the number of traffic accidents and the type of accidents, and a visual inspection of the road for settlement spots, rough pavement, areas requiring patching, and the frequency of repair activities on the road. Each road is assessed on a scale of zero to 100 with 100 representing a road in perfect condition. The County has adopted a minimum condition level of 80% for all County roads. The results of the condition assessment are as follows:

Precinct	Fiscal Year	Percentage of Miles at 80% or greater condition level	Percentage of Miles at 70% or greater condition level	Percentage of Miles at 60% or greater condition level
1	2019	92%	7%	1%
2	2019	90%	7%	3%
4	2019	93%	3%	4%
1	2020	92%	7%	1%
2	2020	91%	8%	1%
4	2020	95%	3%	2%
1	2021	89%	10%	1%
2	2021	91%	7%	2%
4	2021	95%	3%	2%

All roads with 60% to 80% of condition level are scheduled for upgrade or reconstruction within the next 2 year period.

Bridges

The condition of the County's bridges is determined using the State of Texas Bridge Inventory Inspection System (BRINSAP). The bridges are inspected by the State every two years. A numerical condition range 0.0 (beyond repair) to 9.0 (excellent condition) is used to assess each of seven elements of the structure. These include deck, superstructure, substructure, channel, culvert, approaches and miscellaneous items. The BRINSAP summary shows 70 bridges in the County were rated. Brazos County policy requires that bridges be maintained at a minimum of good condition. The chart below shows that the County's bridges are well maintained and in very good condition. Due to delays an updated report was not available from Texas Department of Transportation at September 30, 2021.

INFRASTRUCTURE ASSETS UNDER MODIFIED APPROACH (Continued)

Year of Inspection	Condition	Rating	Number	%
2015	Very Good	6.0 - 9.0	69	100%
2015	Good	4.0 - 5.9	0	0%
2015	Fair	3.0 - 3.9	0	0%
2015	Poor	0.0 - 2.9	0	0%
		Total	69	100%
2017	Very Good	6.0 - 9.0	69	100%
2017	Good	4.0 - 5.9	0	0%
2017	Fair	3.0 - 3.9	0	0%
2017	Poor	0.0 - 2.9	0	0%
		Total	69	100%
2019	Very Good	6.0 - 9.0	70	100%
2019	Good	4.0 - 5.9	0	0%
2019	Fair	3.0 - 3.9	0	0%
2019	Poor	0.0 - 2.9	0	0%
		Total	70	100%

THE STATE OF TEXAS

COUNTY OF BRAZOS

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

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

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 8,735,781	$ 31,615,861	$ 40,351,642
Receivables			
Taxes	331,626	-	331,626
Interest	7,512	12,186	19,698
Accounts	1,953	-	1,953
TOTAL ASSETS	$ 9,076,872	$ 31,628,047	$ 40,704,919
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 580,356	$ 1,450,369	$ 2,030,725
Accrued Expenditures Payable	-	372,350	372,350
Accrued Salaries and Wages	30,399	-	30,399
Unclaimed Funds	194,570	-	194,570
Total Liabilities	805,325	1,822,719	2,628,044
Fund Balances			
Restricted	8,271,547	-	8,271,547
Assigned	-	29,805,328	29,805,328
Total Fund Balances	8,271,547	29,805,328	38,076,875
TOTAL LIABILITIES AND FUND BALANCES	$ 9,076,872	$ 31,628,047	$ 40,704,919

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
For The Year Ended September 30, 2021

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
REVENUES			
Taxes	$ 2,264,026	$ -	$ 2,264,026
Charges for Services	1,380,093	-	1,380,093
Intergovernmental	49,552	-	49,552
Interest	77,708	243,886	321,594
Other Revenue	5,437	956	6,393
TOTAL REVENUES	3,776,816	244,842	4,021,658
EXPENDITURES			
General Government	258,585	-	258,585
Justice System	937,488	-	937,488
Law Enforcement	426,542	216,109	642,651
Human Services	962,989	-	962,989
Capital Outlay	115,028	13,788,213	13,903,241
Debt Service	-	126,034	126,034
TOTAL EXPENDITURES	2,700,632	14,130,356	16,830,988
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,076,184	(13,885,514)	(12,809,330)
OTHER FINANCING SOURCES (USES)			
Premium on Debt Issuance	-	1,780,928	1,780,928
Debt Issuance	-	24,020,000	24,020,000
Subscription-Based Information Technology Agreement	-	778,761	778,761
Transfers In	638,285	12,105,124	12,743,409
Transfers Out	(172,530)	(12,062,926)	(12,235,456)
TOTAL OTHER FINANCING SOURCES (USES)	465,755	26,621,887	27,087,642
Net Change in Fund Balances	1,541,939	12,736,373	14,278,312
FUND BALANCES, OCTOBER 1	6,729,608	17,068,955	23,798,563
FUND BALANCES, SEPTEMBER 30	$ 8,271,547	$ 29,805,328	$ 38,076,875

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes:

NONMAJOR GOVERNMENTAL FUNDS

Hotel Occupancy Tax Fund - A fund established to account for hotel occupancy taxes received under Chapter 352, Texas Tax Code.

State Lateral Road Fund - A fund established to account for the funds received from the State for maintenance of County roads that join State highways under Section 256.002, Texas Transportation Code.

Unclaimed Property Fund - A fund established to account for property with a value of $100 or less that is presumed to be abandoned under Section 76.601, Texas Property Code. Expenditures of this fund are limited to the costs associated with publishing and posting of notices to the owners.

Law Library Fund - A fund established to account for fees (assessed and collected by various District and County Courts) that are used to maintain the County Law Library that is available to the public under Section 323.023, Texas Local Government Code.

Alternative Dispute Resolution Fund - A fund created to account for the $10.00 fee assessed with each County and District Court civil case filed, used to support the Alternative Dispute Resolution Center. The purpose of the Center is to resolve disputes that do not require formal court action under Chapter 152, Texas Civil Practice and Remedies Code.

Law Enforcement Education Fund - A fund created to account for funding received by the County from the State. The funds received are used to supplement the continuing education and training needs of those employees licensed under Chapter 415 of the Government Code, primarily law enforcement personnel.

County Records Management and Preservation Fund - A fund established to account for fees assessed and collected by the County and District Courts for the express purpose of records management and preservation or automation purposes in the County under Section 203.003, Texas Local Government Code.

County Clerk Records Management and Preservation Fund - A fund established to account for fees assessed for recording of documents in the County Clerk's office under Article 102.005 (f), Texas Code of Criminal Procedure and Section 118.0216, Texas Local Government Code. Filings for real estate transactions, criminal, probate, assumed names and civil court actions are included. Monies are used for records management and preservation services performed by the County Clerk's office.

County Clerk Archival Fund - A fund established to account for fees assessed for the preservation and restoration services performed by the County Clerk in connection with maintaining a county clerk's records archive under Section 118.025, Texas Local Government Code.

Courthouse Security Fund - A fund created to account for the collection of fees charged as part of court costs to provide security services for buildings that house a District or County Court under Article 102.017, Texas code of Criminal Procedure.

SPECIAL REVENUE FUNDS (continued)

Justice Court Security Fund - A fund created to account for the collection of fees charged as part of court costs to provide security services for buildings that house the justice courts which are located outside of the County Courthouse under Article 102.017, Code of Criminal Procedure.

District Clerk Records Management and Preservation Fund - A fund established to account for fees assessed for recording of documents in the District Clerk's office under Article 102.005 (f), Texas Code of Criminal Procedure and Section 51.317, Texas Government Code. Monies are used for records management and preservation services performed by the District Clerk's office.

District Clerk Archival Fund - A fund established to account for fees assessed for supporting preservation and restoration in connection with a district court records archive under Section 51.305, 51.317, Texas Government Code.

Justice of the Peace Technology Fund - A fund created to account for the collection of fees charged as part of court costs to fund the technological needs of the Justices' of the Peace under Article 102.0173, Texas Code of Criminal Procedure.

County & District Court Technology Fund - A fund created to account for the collection of fees charged as part of court costs to fund the technological needs of the county and district courts under Article 102.0169, Texas Code of Criminal Procedure.

Special Forfeitures Fund - A fund established to account for forfeited property receipts as prescribed by Article 59 of the Code of Criminal Procedure. These funds can only be used to support law enforcement activities.

District Attorney Hot Check Collection Fund - A fund established to account for fees collected by the District Attorney for the administration, processing and prosecution of returned checks under Section 118.142, Texas Local Government Code.

Bail Bond Board Fees Fund - A fund established to account for funds received for licensing and expenditures related to monitoring the bond activities of the local bail bondsmen under Section 1704.160, Texas Occupations Code.

Voter Registration Fund - A fund established to account for funds received from the State (before 1991), which represents a fee earned for each voter registered. Funds received can only be used for voter registration activity and are governed by the Elections Administrator of the County.

Vehicle Inventory Tax Interest Fund - A fund established to account for the interest earned on the Vehicle Inventory Tax collected monthly by the Tax Assessor-Collector under Section 23.122 (c), Texas Tax Code. The Tax Assessor-Collector is allowed to collect the tax from vehicle dealers before the October 1 assessment date. The interest earned on the funds held by the Tax Assessor-Collector can only be used to support the Vehicle Inventory Tax collections and payments.

Sheriff Department Crime Fund - A fund established to account for funds received from the City of Bryan, the City of College Station, and Brazos County restrictively in support of the law enforcement grant activities administered by the Sheriff.

SPECIAL REVENUE FUNDS (continued)

District Attorney Crime Fund - A fund established to account for funds received from the City of Bryan, the City of College Station, and Brazos County in accordance with an inter-local agreement restrictively for the litigation of seizures incurred in law enforcement activities.

Primary Election Service Fund - A fund established to account for the revenues and expenditures related to the election services the County provides for both Democratic and Republican Elections (including Primary and Run-off Elections) under Section 31.100, Texas Election Code.

BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
September 30, 2021

	Hotel Occupancy Tax	State Lateral Road	Unclaimed Property	Law Library
ASSETS				
Cash and Cash Equivalents	$ 2,882,082	$ 155,303	$ 256,353	$ 50,055
Receivables				
Taxes	331,626	-	-	-
Interest	2,220	119	198	39
Accounts	1,796	-	-	-
TOTAL ASSETS	$ 3,217,724	$ 155,422	$ 256,551	$ 50,094
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	$ 52,759	$ -	$ 120	$ 2,758
Accrued Salaries and Wages	5,708	-	-	-
Unclaimed Funds	-	-	191,583	-
Total Liabilities	58,467	-	191,703	2,758
Fund Balances				
Restricted	3,159,257	155,422	64,848	47,336
Total Fund Balances	3,159,257	155,422	64,848	47,336
TOTAL LIABILITIES AND FUND BALANCES	$ 3,217,724	$ 155,422	$ 256,551	$ 50,094

Alternative Dispute Resolution	Law Enforcement Education	County Records Management and Preservation	County Clerk Records Management and Preservation	County Clerk Archival
$ 4,395	$ 64,760	$ 646,766	$ 1,248,650	$ 1,693,619
-	-	-	-	-
-	-	498	961	1,437
-	-	-	-	-
$ 4,395	$ 64,760	$ 647,264	$ 1,249,611	$ 1,695,056
$ 4,395	$ 275	$ 615	$ -	$ 506,610
-	-	6,551	4,441	-
-	-	-	-	-
4,395	275	7,166	4,441	506,610
-	64,485	640,098	1,245,170	1,188,446
-	64,485	640,098	1,245,170	1,188,446
$ 4,395	$ 64,760	$ 647,264	$ 1,249,611	$ 1,695,056

(continued)

BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
September 30, 2021

	Courthouse Security	Justice Court Security	District Clerk Records Management and Preservation
ASSETS			
Cash and Cash Equivalents	$ 159,475	$ 154,316	$ 222,271
Receivables			
Taxes	-	-	-
Interest	122	119	171
Accounts	7	-	-
TOTAL ASSETS	$ 159,604	$ 154,435	$ 222,442
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 4,453	$ -	$ -
Accrued Salaries and Wages	11,744	-	-
Unclaimed Funds	-	-	-
Total Liabilities	16,197	-	-
Fund Balances			
Restricted	143,407	154,435	222,442
Total Fund Balances	143,407	154,435	222,442
TOTAL LIABILITIES AND FUND BALANCES	$ 159,604	$ 154,435	$ 222,442

District Clerk Archival	Justice of the Peace Technology	County & District Court Technology	Special Forfeitures	District Attorney Hot Check Collection	Bail Bond Board Fees
$ 50,294	$ 183,245	$ 96,923	$ 37,650	$ 4,493	$ 101,518
-	-	-	-	-	-
39	141	75	29	4	78
-	-	-	-	150	-
$ 50,333	$ 183,386	$ 96,998	$ 37,679	$ 4,647	$ 101,596
$ -	$ 340	$ -	$ 8,031	$ -	$ -
1,494	-	-	-	-	-
-	-	-	-	-	-
1,494	340	-	8,031	-	-
48,839	183,046	96,998	29,648	4,647	101,596
48,839	183,046	96,998	29,648	4,647	101,596
$ 50,333	$ 183,386	$ 96,998	$ 37,679	$ 4,647	$ 101,596

(continued)

BRAZOS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
September 30, 2021

	Voter Registration	Vehicle Inventory Tax Interest	Sheriff Department Crime
ASSETS			
Cash and Cash Equivalents	$ 8,682	$ 309,361	$ 128,984
Receivables			
Taxes	-	-	-
Interest	7	974	64
Accounts	-	-	-
TOTAL ASSETS	$ 8,689	$ 310,335	$ 129,048
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ -	$ -	$ -
Accrued Salaries and Wages	-	-	-
Unclaimed Funds	-	-	2,987
Total Liabilities	-	-	2,987
Fund Balances			
Restricted	8,689	310,335	126,061
Total Fund Balances	8,689	310,335	126,061
TOTAL LIABILITIES AND FUND BALANCES	$ 8,689	$ 310,335	$ 129,048

District Attorney Crime	Primary Election Service	Totals
$ 228,648	$ 47,938	$ 8,735,781
-	-	331,626
176	41	7,512
-	-	1,953
$ 228,824	$ 47,979	$ 9,076,872
$ -	$ -	$ 580,356
461	-	30,399
-	-	194,570
461	-	805,325
228,363	47,979	8,271,547
228,363	47,979	8,271,547
$ 228,824	$ 47,979	$ 9,076,872

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For The Year Ended September 30, 2021

	Hotel Occupancy Tax	State Lateral Road	Unclaimed Property	Law Library
REVENUES				
Taxes	$ 2,261,436	$ -	$ -	$ -
Charges for Services	-	-	-	52,755
Intergovernmental	-	30,566	-	-
Interest	21,684	1,381	2,095	390
Other Revenue	750	-	-	-
TOTAL REVENUES	2,283,870	31,947	2,095	53,145
EXPENDITURES				
General Government	-	-	-	-
Justice System	-	-	-	56,183
Law Enforcement	-	-	-	-
Human Services	962,989	-	-	-
Capital Outlay	89,640	-	-	-
TOTAL EXPENDITURES	1,052,629	-	-	56,183
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,231,241	31,947	2,095	(3,038)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balances	1,231,241	31,947	2,095	(3,038)
FUND BALANCES, OCTOBER 1	1,928,016	123,475	62,753	50,374
FUND BALANCES, SEPTEMBER 30	$ 3,159,257	$ 155,422	$ 64,848	$ 47,336

Alternative Dispute Resolution	Law Enforcement Education	County Records Management and Preservation	County Clerk Records Management and Preservation	County Clerk Archival
$ -	$ -	$ -	$ -	$ -
39,524	-	205,777	333,460	381,325
-	16,866	-	-	-
-	-	5,571	10,710	14,965
-	-	-	-	-
39,524	16,866	211,348	344,170	396,290
-	-	246,630	-	-
64,524	-	-	234,740	506,610
-	5,779	-	-	-
-	-	-	-	-
-	-	14,014	-	-
64,524	5,779	260,644	234,740	506,610
(25,000)	11,087	(49,296)	109,430	(110,320)
25,000	-	226,062	-	-
-	-	-	-	(172,530)
25,000	-	226,062	-	(172,530)
-	11,087	176,766	109,430	(282,850)
-	53,398	463,332	1,135,740	1,471,296
$ -	$ 64,485	$ 640,098	$ 1,245,170	$ 1,188,446

(continued)

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
For The Year Ended September 30, 2021

	Courthouse Security	Justice Court Security	District Clerk Records Management and Preservation
REVENUES			
Taxes	$ -	$ -	$ -
Charges for Services	115,216	32,852	18,782
Intergovernmental	-	-	-
Interest	2,093	1,233	1,891
Other Revenue	1,557	-	-
TOTAL REVENUES	118,866	34,085	20,673
EXPENDITURES			
General Government	-	-	-
Justice System	-	-	-
Law Enforcement	409,790	-	-
Human Services	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	409,790	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(290,924)	34,085	20,673
OTHER FINANCING SOURCES (USES)			
Transfers In	387,223	-	-
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	387,223	-	-
Net Change in Fund Balances	96,299	34,085	20,673
FUND BALANCES, OCTOBER 1	47,108	120,350	201,769
FUND BALANCES, SEPTEMBER 30	$ 143,407	$ 154,435	$ 222,442

District Clerk Archival	Justice of the Peace Technology	County & District Court Technology	Special Forfeitures	District Attorney Hot Check Collection	Bail Bond Board Fees
$ -	$ -	$ -	$ -	$ -	$ -
20,070	29,701	8,098	1,777	-	-
-	-	-	-	-	-
498	1,535	823	329	40	896
-	-	-	-	300	2,500
20,568	31,236	8,921	2,106	340	3,396
-	-	-	-	-	-
37,248	6,014	-	-	-	1,031
-	-	-	1,762	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,248	6,014	-	1,762	-	1,031
(16,680)	25,222	8,921	344	340	2,365
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(16,680)	25,222	8,921	344	340	2,365
65,519	157,824	88,077	29,304	4,307	99,231
$ 48,839	$ 183,046	$ 96,998	$ 29,648	$ 4,647	$ 101,596

(continued)

BRAZOS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS (Continued)
For The Year Ended September 30, 2021

	Voter Registration	Vehicle Inventory Tax Interest	Sheriff Department Crime
REVENUES			
Taxes	$ -	$ 2,590	$ -
Charges for Services	-	-	-
Intergovernmental	2,120	-	-
Interest	82	8,670	885
Other Revenue	-	-	330
TOTAL REVENUES	2,202	11,260	1,215
EXPENDITURES			
General Government	621	2,706	-
Justice System	-	-	-
Law Enforcement	-	-	9,211
Human Services	-	-	-
Capital Outlay	-	-	11,374
TOTAL EXPENDITURES	621	2,706	20,585
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,581	8,554	(19,370)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balances	1,581	8,554	(19,370)
FUND BALANCES, OCTOBER 1	7,108	301,781	145,431
FUND BALANCES, SEPTEMBER 30	$ 8,689	$ 310,335	$ 126,061

District Attorney Crime	Primary Election Service	Totals
$ -	$ -	$ 2,264,026
77,337	63,419	1,380,093
-	-	49,552
1,796	141	77,708
-	-	5,437
79,133	63,560	3,776,816
-	8,628	258,585
31,138	-	937,488
-	-	426,542
-	-	962,989
-	-	115,028
31,138	8,628	2,700,632
47,995	54,932	1,076,184
-	-	638,285
-	-	(172,530)
-	-	465,755
47,995	54,932	1,541,939
180,368	(6,953)	6,729,608
$ 228,363	$ 47,979	$ 8,271,547

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
HOTEL OCCUPANCY TAX
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Taxes	$ 1,560,000	$ 1,560,000	$ 2,261,436
Interest	12,500	12,500	21,684
Other Revenue	-	-	750
TOTAL REVENUES	1,572,500	1,572,500	2,283,870
EXPENDITURES			
Human Services			
Personnel Services	202,108	202,108	199,684
Supplies and Other Charges	86,850	46,752	34,571
Repairs and Maintenance	638,542	603,192	224,439
Contract Services	179,700	165,498	101,016
Professional Services	5,300	5,310	5,300
Community Support	460,000	460,000	397,979
Capital Outlay	-	89,640	89,640
TOTAL EXPENDITURES	1,572,500	1,572,500	1,052,629
Excess of Revenues Over Expenditures	-	-	1,231,241
FUND BALANCE, OCTOBER 1	1,928,016	1,928,016	1,928,016
FUND BALANCE, SEPTEMBER 30	$ 1,928,016	$ 1,928,016	$ 3,159,257

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
STATE LATERAL ROAD
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Intergovernmental	$ 30,000	$ 30,566
Interest	1,000	1,381
TOTAL REVENUES	31,000	31,947
EXPENDITURES		
Capital Outlay	154,000	-
TOTAL EXPENDITURES	154,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,000)	31,947
FUND BALANCE, OCTOBER 1	123,475	123,475
FUND BALANCE, SEPTEMBER 30	$ 475	$ 155,422

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNCLAIMED PROPERTY
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Interest	$ 1,900	$ 2,095
TOTAL REVENUES	1,900	2,095
EXPENDITURES		
General Government		
Supplies and Other Charges	63,900	-
TOTAL EXPENDITURES	63,900	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,000)	2,095
FUND BALANCE, OCTOBER 1	62,753	62,753
FUND BALANCE, SEPTEMBER 30	$ 753	$ 64,848

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LAW LIBRARY
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ 45,000	$ 52,755
Interest	400	390
TOTAL REVENUES	45,400	53,145
EXPENDITURES		
Justice System		
Supplies and Other Charges	85,400	56,183
TOTAL EXPENDITURES	85,400	56,183
Deficiency of Revenues Under Expenditures	(40,000)	(3,038)
FUND BALANCE, OCTOBER 1	50,374	50,374
FUND BALANCE, SEPTEMBER 30	$ 10,374	$ 47,336

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ALTERNATIVE DISPUTE RESOLUTION
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Charges for Services	$ 37,000	$ 39,524	$ 39,524
TOTAL REVENUES	37,000	39,524	39,524
EXPENDITURES			
Justice System			
Community Support	62,000	64,524	64,524
TOTAL EXPENDITURES	62,000	64,524	64,524
Deficiency of Revenues Under Expenditures	(25,000)	(25,000)	(25,000)
OTHER FINANCING SOURCES			
Transfers In	25,000	25,000	25,000
TOTAL OTHER FINANCING SOURCES	25,000	25,000	25,000
FUND BALANCE, OCTOBER 1	-	-	-
FUND BALANCE, SEPTEMBER 30	$ -	$ -	$ -

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LAW ENFORCEMENT EDUCATION
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Intergovernmental	$ 18,000	$ 16,866	$ 16,866
TOTAL REVENUES	18,000	16,866	16,866
EXPENDITURES			
Law Enforcement			
Supplies and Other Charges	69,000	70,515	5,779
TOTAL EXPENDITURES	69,000	70,515	5,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,000)	(53,649)	11,087
FUND BALANCE, OCTOBER 1	53,398	53,398	53,398
FUND BALANCE, SEPTEMBER 30	$ 2,398	$ (251)	$ 64,485

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Charges for Services	$ 79,000	$ 79,000	$ 205,777
Interest	4,500	4,500	5,571
TOTAL REVENUES	83,500	83,500	211,348
EXPENDITURES			
General Government			
Personnel Services	250,225	250,225	236,732
Supplies and Other Charges	516,400	502,037	6,097
Repairs and Maintenance	100	859	778
Contract Services	4,700	4,700	3,023
Capital Outlay	-	16,500	14,014
TOTAL EXPENDITURES	771,425	774,321	260,644
Deficiency of Revenues Under Expenditures	(687,925)	(690,821)	(49,296)
OTHER FINANCING SOURCES			
Transfers In	223,925	226,821	226,062
TOTAL OTHER FINANCING SOURCES	223,925	226,821	226,062
Net Change in Fund Balance	(464,000)	(464,000)	176,766
FUND BALANCE, OCTOBER 1	463,332	463,332	463,332
FUND BALANCE, SEPTEMBER 30	$ (668)	$ (668)	$ 640,098

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Charges for Services	$ 300,000	$ 300,000	$ 333,460
Interest	8,500	8,500	10,710
TOTAL REVENUES	308,500	308,500	344,170
EXPENDITURES			
Justice System			
Personnel Services	179,601	179,601	156,974
Supplies and Other Charges	1,147,559	1,136,559	843
Contract Services	81,340	92,340	76,923
TOTAL EXPENDITURES	1,408,500	1,408,500	234,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,100,000)	(1,100,000)	109,430
FUND BALANCE, OCTOBER 1	1,135,740	1,135,740	1,135,740
FUND BALANCE, SEPTEMBER 30	$ 35,740	$ 35,740	$ 1,245,170

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY CLERK ARCHIVAL
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Charges for Services	$ 300,000	$ 300,000	$ 381,325
Interest	13,000	13,000	14,965
TOTAL REVENUES	313,000	313,000	396,290
EXPENDITURES			
Justice System			
Supplies and Other Charges	1,184,995	933,465	-
Contract Services	428,005	507,005	506,610
TOTAL EXPENDITURES	1,613,000	1,440,470	506,610
Deficiency of Revenues Under Expenditures	(1,300,000)	(1,127,470)	(110,320)
OTHER FINANCING USES			
Transfers Out	-	(172,530)	(172,530)
TOTAL OTHER FINANCING USES	-	(172,530)	(172,530)
Net Change in Fund Balance	(1,300,000)	(1,300,000)	(282,850)
FUND BALANCE, OCTOBER 1	1,471,296	1,471,296	1,471,296
FUND BALANCE, SEPTEMBER 30	$ 171,296	$ 171,296	$ 1,188,446

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COURTHOUSE SECURITY
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Charges for Services	$ 57,750	$ 57,750	$ 115,216
Interest	2,000	2,000	2,093
Other	-	1,558	1,557
TOTAL REVENUES	59,750	61,308	118,866
EXPENDITURES			
Law Enforcement			
Personnel Services	487,668	488,927	398,680
Supplies and Other Charges	1,600	3,404	2,777
Repairs and Maintenance	12,000	12,200	8,333
TOTAL EXPENDITURES	501,268	504,531	409,790
Deficiency of Revenues Under Expenditures	(441,518)	(443,223)	(290,924)
OTHER FINANCING SOURCES			
Transfers In	385,518	387,223	387,223
TOTAL OTHER FINANCING SOURCES	385,518	387,223	387,223
Net Change in Fund Balance	(56,000)	(56,000)	96,299
FUND BALANCE, OCTOBER 1	47,108	47,108	47,108
FUND BALANCE, SEPTEMBER 30	$ (8,892)	$ (8,892)	$ 143,407

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JUSTICE COURT SECURITY
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ 15,000	$ 32,852
Interest	750	1,233
TOTAL REVENUES	15,750	34,085
EXPENDITURES		
Justice System		
Repairs and Maintenance	4,000	-
Contract Services	5,000	-
Professional Services	38,000	-
Capital Outlay	84,750	-
TOTAL EXPENDITURES	131,750	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,000)	34,085
FUND BALANCE, OCTOBER 1	120,350	120,350
FUND BALANCE, SEPTEMBER 30	$ 4,350	$ 154,435

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	Final	Actual
REVENUES			
Charges for Services	$ 15,000	$ 15,000	$ 18,782
Interest	1,500	1,500	1,891
TOTAL REVENUES	16,500	16,500	20,673
EXPENDITURES			
Justice System			
Supplies and Other Charges	152,200	142,238	-
Contract Services	23,000	32,962	-
Professional Services	29,300	29,300	-
Capital Outlay	12,000	12,000	-
TOTAL EXPENDITURES	216,500	216,500	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,000)	(200,000)	20,673
FUND BALANCE, OCTOBER 1	201,769	201,769	201,769
FUND BALANCE, SEPTEMBER 30	$ 1,769	$ 1,769	$ 222,442

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT CLERK ARCHIVAL
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ 17,000	$ 20,070
Interest	500	498
TOTAL REVENUES	17,500	20,568
EXPENDITURES		
Justice System		
Salaries and Benefits	57,075	37,248
Professional Services	37,425	-
TOTAL EXPENDITURES	94,500	37,248
Deficiency of Revenues Under Expenditures	(77,000)	(16,680)
FUND BALANCE, OCTOBER 1	65,519	65,519
FUND BALANCE, SEPTEMBER 30	$ (11,481)	$ 48,839

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JUSTICE OF THE PEACE TECHNOLOGY
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ 22,250	$ 29,701
Interest	1,000	1,535
TOTAL REVENUES	23,250	31,236
EXPENDITURES		
Justice System		
Supplies and Other Charges	101,525	6,014
Contract Services	21,725	-
Professional Services	20,000	-
Capital Outlay	30,000	-
TOTAL EXPENDITURES	173,250	6,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150,000)	25,222
FUND BALANCE, OCTOBER 1	157,824	157,824
FUND BALANCE, SEPTEMBER 30	$ 7,824	$ 183,046

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY & DISTRICT COURT TECHNOLOGY
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ 5,000	$ 8,098
Interest	500	823
TOTAL REVENUES	5,500	8,921
EXPENDITURES		
Justice System		
Supplies and Other Charges	92,500	-
TOTAL EXPENDITURES	92,500	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,000)	8,921
FUND BALANCE, OCTOBER 1	88,077	88,077
FUND BALANCE, SEPTEMBER 30	$ 1,077	$ 96,998

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL FORFEITURES
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ -	$ 1,777
Interest	-	329
TOTAL REVENUES	-	2,106
EXPENDITURES		
Law Enforcement		
Supplies and Other Charges	27,028	1,762
TOTAL EXPENDITURES	27,028	1,762
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,028)	344
FUND BALANCE, OCTOBER 1	29,304	29,304
FUND BALANCE, SEPTEMBER 30	$ 2,276	$ 29,648

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT ATTORNEY HOT CHECK COLLECTION
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Interest	$ 50	$ 40
Other	100	300
TOTAL REVENUES	150	340
EXPENDITURES		
Justice System		
Supplies and Other Charges	4,450	-
TOTAL EXPENDITURES	4,450	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,300)	340
FUND BALANCE, OCTOBER 1	4,307	4,307
FUND BALANCE, SEPTEMBER 30	$ 7	$ 4,647

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
BAIL BOND BOARD FEES
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Interest	$ 750	$ 896
Other	2,500	2,500
TOTAL REVENUES	3,250	3,396
EXPENDITURES		
Justice System		
Personnel Services	5,395	1,031
Supplies and Other Charges	95,855	-
TOTAL EXPENDITURES	101,250	1,031
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98,000)	2,365
FUND BALANCE, OCTOBER 1	99,231	99,231
FUND BALANCE, SEPTEMBER 30	$ 1,231	$ 101,596

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
VOTER REGISTRATION
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Intergovernmental	$ -	$ 2,120
Interest	50	82
TOTAL REVENUES	50	2,202
EXPENDITURES		
General Government		
Supplies and Other Charges	7,800	621
Contract Services	1,250	-
TOTAL EXPENDITURES	9,050	621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,000)	1,581
FUND BALANCE, OCTOBER 1	7,108	7,108
FUND BALANCE, SEPTEMBER 30	$ (1,892)	$ 8,689

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
VEHICLE INVENTORY TAX INTEREST
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Taxes	$ 3,000	$ 2,590
Interest	7,000	8,670
TOTAL REVENUES	10,000	11,260
EXPENDITURES		
General Government		
Personnel Services	13,714	-
Supplies and Other Charges	220,786	2,706
Repairs and Maintenance	1,000	-
Contract Services	2,000	-
Professional Services	7,500	-
Capital Outlay	20,000	-
TOTAL EXPENDITURES	265,000	2,706
Excess (Deficiency) of Revenues Over (Under) Expenditures	(255,000)	8,554
FUND BALANCE, OCTOBER 1	301,781	301,781
FUND BALANCE, SEPTEMBER 30	$ 46,781	$ 310,335

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SHERIFF DEPARTMENT CRIME
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Interest	$ -	$ -	$ 885
Other Revenue	-	50	330
TOTAL REVENUES	-	50	1,215
EXPENDITURES			
Law Enforcement			
Supplies and Other Charges	109,234	109,284	9,211
Repairs and Maintenance	4,000	4,000	-
Capital Outlay	30,000	30,000	11,374
TOTAL EXPENDITURES	143,234	143,284	20,585
Deficiency of Revenues Under Expenditures	(143,234)	(143,234)	(19,370)
FUND BALANCE, OCTOBER 1	145,431	145,431	145,431
FUND BALANCE, SEPTEMBER 30	$ 2,197	$ 2,197	$ 126,061

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DISTRICT ATTORNEY CRIME
For the Year Ended September 30, 2021

	Original and Final Budget	Actual
REVENUES		
Charges for Services	$ -	$ 77,337
Interest	-	1,796
TOTAL REVENUES	-	79,133
EXPENDITURES		
Justice System		
Personnel Services	35,126	17,672
Supplies and Other Charges	102,356	6,466
Contract Services	20,000	7,000
TOTAL EXPENDITURES	157,482	31,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,482)	47,995
FUND BALANCE, OCTOBER 1	180,368	180,368
FUND BALANCE, SEPTEMBER 30	$ 22,886	$ 228,363

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
PRIMARY ELECTION SERVICE
For the Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Charges for Services	$ 10,000	$ 10,000	$ 63,419
Interest	250	250	141
TOTAL REVENUES	10,250	10,250	63,560
EXPENDITURES			
General Government			
Supplies and Other Charges	46,274	43,574	6,188
Repairs and Maintenance	1,000	1,000	-
Contract Services	-	2,700	2,440
TOTAL EXPENDITURES	47,274	47,274	8,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,024)	(37,024)	54,932
FUND BALANCE, OCTOBER 1	(6,953)	(6,953)	(6,953)
FUND BALANCE, SEPTEMBER 30	$ (43,977)	$ (43,977)	$ 47,979

DEBT SERVICE FUND

Debt Service Fund – A fund used to account for the accumulation of resources for the payment of general long-term debt principal and interest related to general obligation bonds, certificates of obligation, and refunding bonds.

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For The Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Taxes	$ 9,502,000	$ 9,554,060	$ 11,054,561
Interest	120,000	120,000	113,026
TOTAL REVENUES	9,622,000	9,674,060	11,167,587
EXPENDITURES			
Debt Service			
Principal	8,275,000	8,275,000	7,575,000
Interest	3,116,750	3,168,810	3,171,860
Bond Issuance Costs	2,500	2,500	700
Agent Fees	2,250	2,250	1,000
TOTAL EXPENDITURES	11,396,500	11,448,560	10,748,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,774,500)	(1,774,500)	419,027
FUND BALANCE, OCTOBER 1	7,438,108	7,438,108	7,438,108
FUND BALANCE, SEPTEMBER 30	$ 5,663,608	$ 5,663,608	$ 7,857,135

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the use of bond proceeds and other financial resources that have been aggregated for the acquisition of major capital facilities and/or improvements of the County:

NONMAJOR GOVERNMENTAL FUNDS

Capital Improvement Fund - This fund was established to provide funding for the construction and acquisition of capital assets to support the County's general governmental, judicial, law enforcement, juvenile, public transportation, and human services functions. Resources for the fund have been provided by transfers from the General Fund.

2017 Certificates of Obligation - This fund was established to account for the Juvenile Services building expansion. The expenditures are financed through the issuance of $11,650,000 of Certificates of Obligation, Series 2017.

2020 Certificates of Obligation - This fund was established to be used for the Jail Kitchen, Ag Extension building, the Justice of the Peace and Constable Precinct 1 building, land and/or property for County facilities including Facility Services and Road and Bridge Department, equipment for various County departments, roof replacement of County owned buildings, County wide road improvements, and payment of contractual obligations for professional services in connection with County projects. The funding source is to come from the issuance of $24,020,000 of Certificates of Obligation, Series 2020.

BRAZOS COUNTY, TEXAS
BALANCE SHEET
CAPITAL PROJECT FUNDS
September 30, 2021

	Nonmajor Funds			
	Capital Improvement	2017 Certificates of Obligation	2020 Certificates of Obligation	Total Nonmajor Funds
ASSETS				
Cash and Cash Equivalents	$ 14,678,232	$ 1,143,420	$ 15,794,209	$ 31,615,861
Prepaid Expenditures	-	-	-	-
Receivables				
Interest	-	-	12,186	12,186
TOTAL ASSETS	$ 14,678,232	$ 1,143,420	$ 15,806,395	$ 31,628,047
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	$ 136,105	$ 856,276	$ 457,988	$ 1,450,369
Accrued Expenditures Payable	-	287,144	85,206	372,350
Total Liabilities	136,105	1,143,420	543,194	1,822,719
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	14,542,127	-	15,263,201	29,805,328
Total Fund Balances	14,542,127	-	15,263,201	29,805,328
TOTAL LIABILITIES AND FUND BALANCES	$ 14,678,232	$ 1,143,420	$ 15,806,395	$ 31,628,047

BRAZOS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
For The Year Ended September 30, 2021

	Nonmajor Funds			
	Capital Improvement	2017 Certificates of Obligation	2020 Certificates of Obligation	Total Nonmajor Funds
REVENUES				
Interest	$ -	$ 31,353	$ 212,533	$ 243,886
Other	-	956	-	956
TOTAL REVENUES	-	32,309	212,533	244,842
EXPENDITURES				
Law Enforcement	-	-	216,109	216,109
Capital Outlay	3,409,858	1,748,279	8,630,076	13,788,213
Debt Service	-	-	126,034	126,034
TOTAL EXPENDITURES	3,409,858	1,748,279	8,972,219	14,130,356
Deficiency of Revenues Under Expenditures	(3,409,858)	(1,715,970)	(8,759,686)	(13,885,514)
OTHER FINANCING SOURCES (USES)				
Premium on Debt Issuance	-	-	1,780,928	1,780,928
Debt Issuance	-	-	24,020,000	24,020,000
Subscription-Based Information Technology Arrangement	778,761	-	-	778,761
Transfers In	12,105,124	-	-	12,105,124
Transfers Out	-	(2,021,093)	(10,041,833)	(12,062,926)
TOTAL OTHER FINANCING SOURCES (USES)	12,883,885	(2,021,093)	15,759,095	26,621,887
Net Change in Fund Balances	9,474,027	(3,737,063)	6,999,409	12,736,373
FUND BALANCES, OCTOBER 1	5,068,100	3,737,063	8,263,792	17,068,955
FUND BALANCES, SEPTEMBER 30	$ 14,542,127	$ -	$ 15,263,201	$ 29,805,328

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL IMPROVEMENT
For The Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES	$ -	$ -	$ -
TOTAL REVENUES	-	-	-
EXPENDITURES			
Discretionary Funding	-	130,377	-
Capital Outlay	15,063,455	15,939,927	3,409,858
TOTAL EXPENDITURES	15,063,455	16,070,304	3,409,858
Deficiency of Revenues Under Expenditures	(15,063,455)	(16,070,304)	(3,409,858)
OTHER FINANCING SOURCES (USES)			
Subscription-Based Information Technology Arrangement	-	-	778,761
Transfers In	9,864,978	12,105,124	12,105,124
Transfers Out	-	(1,233,297)	-
TOTAL OTHER FINANCING SOURCES (USES)	9,864,978	10,871,827	12,883,885
Net Change in Fund Balance	(5,198,477)	(5,198,477)	9,474,027
FUND BALANCE, OCTOBER 1	5,068,100	5,068,100	5,068,100
FUND BALANCE, SEPTEMBER 30	$ (130,377)	$ (130,377)	$ 14,542,127

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
2017 CERTIFICATES OF OBLIGATION
For The Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Interest	$ 10,000	$ 10,000	$ 31,353
Other	-	-	956
TOTAL REVENUES	10,000	10,000	32,309
EXPENDITURES			
Discretionary Funding	-	1,240,629	-
Capital Outlay	5,010,000	1,748,279	1,748,279
TOTAL EXPENDITURES	5,010,000	2,988,908	1,748,279
Deficiency of Revenues Under Expenditures	(5,000,000)	(2,978,908)	(1,715,970)
OTHER FINANCING USES			
Transfers Out	-	(2,021,092)	(2,021,093)
TOTAL OTHER FINANCING USES	-	(2,021,092)	(2,021,093)
Net Change in Fund Balance	(5,000,000)	(5,000,000)	(3,737,063)
FUND BALANCE, OCTOBER 1	3,737,063	3,737,063	3,737,063
FUND BALANCE, SEPTEMBER 30	$ (1,262,937)	$ (1,262,937)	$ -

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
2020 CERTIFICATES OF OBLIGATION
For The Year Ended September 30, 2021

	Budgeted Amounts		
	Original	**Final**	**Actual**
REVENUES			
Interest	$ -	$ -	$ 212,533
TOTAL REVENUES	-	-	212,533
EXPENDITURES			
Law Enforcment			
Supplies and Other Charges	-	71,230	71,109
Contract Services	-	1,734,385	145,000
Capital Outlay	22,796,310	20,990,695	8,630,076
Debt Service			
Bond Issuance Costs	-	128,182	126,034
TOTAL EXPENDITURES	22,796,310	22,924,492	8,972,219
Deficiency of Revenues Under Expenditures	(22,796,310)	(22,924,492)	(8,759,686)
OTHER FINANCING SOURCES (USES)			
Premium on Debt Issuance	-	128,182	1,780,928
Debt Issuance	25,000,000	25,000,000	24,020,000
Transfers Out	(10,041,833)	(10,041,833)	(10,041,833)
TOTAL OTHER FINANCING SOURCES (USES)	14,958,167	15,086,349	15,759,095
Net Change in Fund Balance	(7,838,143)	(7,838,143)	6,999,409
FUND BALANCE, OCTOBER 1	8,263,792	8,263,792	8,263,792
FUND BALANCE, SEPTEMBER 30	$ 425,649	$ 425,649	$ 15,263,201

PROPRIETARY FUND TYPE

Internal Service Fund – A fund established to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

BRAZOS COUNTY, TEXAS
INTERNAL SERVICE FUND
HEALTH AND LIFE INSURANCE
STATEMENT OF NET POSITION
September 30, 2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	$ 7,164,312
Prepaid Expenditures	1,500
Accounts Receivable	355,505
Total Current Assets	7,521,317
TOTAL ASSETS	7,521,317
DEFERRED OUTFLOWS OF RESOURCES	
Difference Between Expected and Actual Pension Experience	11,161
Pension Contributions After the Measurement Date	16,682
Change in Pension Assumptions or Inputs	37,677
Change in OPEB Allocated Share	485
OPEB Contributions After the Measurement Date	11,889
Difference Between Expected and Actual OPEB Experience	5,104
TOTAL DEFERRED OUTFLOWS OF RESOURCES	82,998
LIABILITIES	
Current Liabilities	
Accounts Payable and Accrued Expenses	1,947,942
Accrued Salaries and Wages	9,827
Compensated Absences	11,442
Unearned Revenue	2,934
Total Current Liabilities	1,972,145
Noncurrent Liabilities	
Due in more than one year	325,176
Total Noncurrent Liabilities	325,176
TOTAL LIABILITIES	2,297,321
DEFERRED INFLOWS OF RESOURCES	
Difference Between Projected and Actual Earnings on Pension Plan	57,407
Change in Pension Allocated Share	497
Change in Pension Assumptions or Inputs	5,344
Difference Between Projected and Actual Earnings on OPEB Plan	2,521
Change in OPEB Allocated Share	2
Change in OPEB Assumptions or Inputs	4,894
Difference Between Expected and Actual OPEB Experience	31,823
TOTAL DEFERRED INFLOWS OF RESOURCES	102,488
NET POSITION	
Unrestricted	5,204,506
TOTAL NET POSITION	$ 5,204,506

BRAZOS COUNTY, TEXAS
INTERNAL SERVICE FUND
HEALTH AND LIFE INSURANCE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION
For The Year Ended September 30, 2021

OPERATING REVENUES		
Employee Dependents	$	2,666,680
Self Pays		13,955
Excess Risk Benefits		2,880,118
Participant Payments		42,628
Brazos County		14,915,623
Retirees		610,766
Other Revenue		371,372
TOTAL OPERATING REVENUES		21,501,142
OPERATING EXPENSES		
Personnel Services		252,429
Supplies and Other Charges		54,080
Repairs and Maintenance		93
Life Insurance		37,235
Stop Loss Premiums		2,816,668
Benefit Claims		15,718,479
Administrative Fees		628,914
Contract Services		1,985
Professional Services		187,434
TOTAL OPERATING EXPENSES		19,697,317
OPERATING GAIN		1,803,825
NONOPERATING REVENUES		
Interest		57,755
TOTAL NONOPERATING REVENUES		57,755
CHANGE IN NET POSITION		1,861,580
TOTAL NET POSITION - BEGINNING		3,342,926
TOTAL NET POSITION - ENDING	$	5,204,506

BRAZOS COUNTY, TEXAS
INTERNAL SERVICE FUND
HEALTH AND LIFE INSURANCE
STATEMENT OF CASH FLOWS
For The Year Ended September 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	$ 3,333,826
Receipts from interfund services provided	14,915,623
Payments to contractors	(3,331,851)
Claims paid	(13,538,554)
Payments to employees for services	(245,861)
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,133,183
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	56,782
NET CASH PROVIDED BY INVESTING ACTIVITIES	56,782
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,189,965
CASH AND CASH EQUIVALENTS, OCTOBER 1	5,974,347
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	$ 7,164,312

Reconciliation of operating gain to net cash provided by operating activities:	
Operating gain	$ 1,803,825
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Change in accounts receivable	(32,779)
Change in prepaid expenditure	44,908
Change in pension/OPEB related deferred outflows of resources	(47,946)
Change in accounts payable	(689,339)
Change in accrued salaries and compensated absences	3,350
Change in unearned revenue	0
Change in noncurrent liabilities	43,959
Change in pension/OPEB related deferred inflows of resources	7,205
Total adjustments	(670,642)
Net cash provided by operating activities	$ 1,133,183

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Narcotics Seizure - A fund used to account for monies and materials that are seized during narcotics interdiction activities. The District Attorney's office evaluates each case and files a civil case to have the seized funds forfeited. Upon receipt of a court judgment, the seized funds are disbursed.

District Clerk Trust - A statutory fund used to account for monies placed with the District Clerk by the District Court(s) and to be held until the Court(s) direct the distribution of the funds under Chapter 117, Texas Local Government Code.

County Clerk Trust - A statutory fund used to account for monies placed with the County Clerk by the County Courts-at-Law and the Probate Court under Chapter 117, Texas Local Government Code. These funds are to be held until the Court(s) direct distribution of the funds.

Bail Bond Board Trust - A fund used to account for property and investments of bail bondsmen doing business in Brazos County. The property and investments act as collateral for bond contracts between the bondsmen and the County.

Inmate Trust – A fund used to account for the funds received on behalf of inmates housed in the County Jail. Funds are returned to the inmate upon leaving the County Jail. Funds are used to support inmate purchases through the Commissary.

BRAZOS COUNTY, TEXAS
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2021

	Narcotics Seizure	District Clerk Trust	County Clerk Trust	Bail Bond Board Trust	Inmate Trust	Total
ASSETS						
Cash and cash equivalents	$ 349,633	$ 2,541,070	$ 2,209,381	$ 3,164,040	$ 172,679	$ 8,436,803
Accounts receivable	-	-	-	-	302	302
Total Assets	349,633	2,541,070	2,209,381	3,164,040	172,981	8,437,105
LIABILITIES						
Accounts payable	-	-	-	-	1,324	1,324
Due to other funds	-	-	-	-	107,893	107,893
Total Liabilities	-	-	-	-	109,217	109,217
NET POSITION						
Restricted for:						
Individuals, organizations, and other governments	349,633	2,541,070	2,209,381	3,164,040	63,764	8,327,888
TOTAL NET POSITION	$ 349,633	$ 2,541,070	$ 2,209,381	$ 3,164,040	$ 63,764	$ 8,327,888

BRAZOS COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For The Year Ended September 30, 2021

	Narcotics Seizures	District Clerk Trust	County Clerk Trust	Bail Bond Board Trust	Inmate Trust	Total
ADDITIONS						
Contributions						
Members	$ 432,150	$ 1,211,222	$ 2,978,287	$ 357,560	$ 1,930,011	$ 6,909,230
Total contributions	432,150	1,211,222	2,978,287	357,560	1,930,011	6,909,230
Investment Earnings						
Interest, dividends, and other	-	10,321	15,057	-	-	25,378
Net Investment Earnings	-	10,321	15,057	-	-	25,378
Total Additions	432,150	1,221,543	2,993,344	357,560	1,930,011	6,934,608
DEDUCTIONS						
Payments to individuals or organization	305,405	1,136,900	1,856,637	120,780	2,038,853	5,458,575
Administrative expenses	20,000	1,892	2,028	-	931	24,851
Total deductions	325,405	1,138,792	1,858,665	120,780	2,039,784	5,483,426
Net increase (decrease) in fiduciary net position	106,745	82,751	1,134,679	236,780	(109,773)	1,451,182
Net Position - Beginning, as restated	242,888	2,458,319	1,074,702	2,927,260	173,537	6,876,706
Net position - Ending	$ 349,633	$ 2,541,070	$ 2,209,381	$ 3,164,040	$ 63,764	$ 8,327,888

THE STATE OF TEXAS

COUNTY OF BRAZOS

STATISTICAL SECTION

Statistical Section

This part of Brazos County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>**Contents**</u> **Table No.**

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FINANCIAL TRENDS

THE STATE OF TEXAS

COUNTY OF BRAZOS

Table I

Brazos County, Texas
Net Position by Component,
Last Ten Fiscal Years
(Unaudited and Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net Investment in Capital Assets	$ 116,826,933	$ 130,240,967	$ 135,556,068	$ 148,523,220	$ 165,688,494	$ 177,668,707	$ 195,488,585	$ 212,180,120	$ 240,510,726	$ 245,438,566
Restricted	11,759,611	19,544,730	15,302,060	11,485,488	18,520,831	27,162,985	42,355,459	21,308,954	36,543,941	35,680,114
Unrestricted	9,322,387	1,604,629	10,438,783	3,716,212	529,860	2,602,233	(12,182,340)	(1,342,706)	(6,206,056)	18,871,506
Total governmental activities net position	$ 137,908,931	$ 151,390,326	$ 161,296,911	$ 163,724,920	$ 184,739,185	$ 207,433,925	$ 225,661,704	$ 232,146,368	$ 270,848,611	$ 299,990,186
Business-type activities										
Net Investment in Capital Assets	$ 53,093	$ 41,774	$ 39,176	$ 27,547	$ 17,535	$ 10,417	$ 7,444	$ 4,471	$ 1,401	$ -
Unrestricted	346,496	476,430	481,236	517,221	631,977	834,634	802,253	1,019,813	1,127,286	1,379,108
Total business-type activities net position	$ 399,589	$ 518,204	$ 520,412	$ 544,768	$ 649,512	$ 845,051	$ 809,697	$ 1,024,284	$ 1,128,687	$ 1,379,108
Primary government										
Net Investment in Capital Assets	$ 116,880,026	$ 130,282,741	$ 135,595,244	$ 148,550,767	$ 165,706,029	$ 177,679,124	$ 195,496,029	$ 212,184,591	$ 240,512,127	$ 245,438,566
Restricted	11,759,611	19,544,730	15,302,060	11,485,488	18,520,831	27,162,985	42,355,459	21,308,954	36,543,941	35,680,114
Unrestricted	9,668,883	2,081,059	10,920,019	4,233,433	1,161,837	3,436,867	(11,380,087)	(322,893)	(5,078,770)	20,250,614
Total primary government net position	$ 138,308,520	$ 151,908,530	$ 161,817,323	$ 164,269,688	$ 185,388,697	$ 208,278,976	$ 226,471,401	$ 233,170,652	$ 271,977,298	$ 301,369,294

Note 1: The County implemented GASB Statement 68 and 71 in fiscal year 2015. The amounts for all prior fiscal years have not been restated for the effects of these standards.
Note 2: The County implemented GASB Statement 74 and 75 in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Brazos County, Texas
Changes in Net Position, Ten Fiscal Years
(Unaudited and Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General Government	$ 18,247,125	$ 21,362,907	$ 22,017,696	$ 23,815,316	$ 25,910,488	$ 31,100,282	$ 31,382,269	$ 35,105,309	$ 32,539,892	$ 39,739,274
Justice System	17,146,680	18,083,021	21,308,471	18,957,600	21,043,405	21,535,081	22,416,788	24,129,983	24,650,028	22,758,014
Law Enforcement	21,030,239	21,880,880	22,530,372	23,565,577	24,660,534	25,749,013	26,720,546	29,550,237	30,484,022	27,022,685
Juvenile Services	5,795,413	5,978,536	6,022,762	6,776,468	7,085,119	7,514,809	7,728,384	8,812,093	9,257,618	7,536,082
Public Transportation	7,955,778	6,457,965	8,831,911	9,063,760	10,296,317	9,639,763	9,056,792	10,243,150	12,040,411	10,510,675
Public Health	2,124,420	1,798,582	1,756,849	1,501,080	30,955,550	17,085,298	30,341,381	48,533,336	20,613,743	29,743,911
Human Services	5,858,924	5,523,897	5,993,599	6,018,603	6,387,498	6,751,237	7,401,506	7,341,531	8,575,728	10,745,294
Interest and Other Fees	3,980,198	4,318,458	3,501,978	3,564,033	3,583,015	3,299,310	3,175,056	2,803,623	2,521,867	2,726,657
Total governmental activities expenses	82,138,777	85,404,246	91,963,638	93,262,437	129,921,926	122,674,793	138,222,722	166,519,262	140,683,309	150,782,592
Business-type activities:										
County Attorney	36,515	19,401	18,378	8,391	5,216	4,796	3,827	6,300	5,197	698
Jail Commissary	480,762	558,746	624,465	622,769	767,630	878,921	862,596	932,583	1,080,952	1,076,375
Total business-type activities expenses	517,277	578,147	642,843	631,160	772,846	883,717	866,423	938,883	1,086,149	1,077,073
Total primary government expenses	$ 82,656,054	$ 85,982,393	$ 92,606,481	$ 93,893,597	$ 130,694,772	$ 123,558,510	$ 139,089,145	$ 167,458,145	$ 141,769,458	$ 151,859,665
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	$ 3,864,014	$ 4,634,471	$ 4,372,292	$ 4,625,773	$ 5,063,446	$ 6,332,205	$ 6,323,078	$ 6,523,322	$ 12,913,652	$ 9,430,161
Justice System	6,417,437	7,024,080	6,878,641	6,861,890	6,905,882	6,406,160	6,491,017	6,476,522	5,831,907	6,563,895
Law Enforcement	946,508	976,397	1,012,604	1,055,354	936,249	945,191	1,391,040	1,657,781	1,381,414	1,441,482
Juvenile Services	83,648	66,167	48,659	50,739	75,180	72,876	151,935	106,614	126,653	81,586
Public Transportation	1,301,302	1,373,881	1,892,026	1,507,870	1,650,541	1,541,481	1,691,230	1,681,369	1,959,847	2,680,527
Public Health	34,711	39,853	37,300	36,554	38,291	32,629	35,590	30,570	29,250	27,414
Human Services	1,078,279	1,250,832	1,405,713	1,371,538	1,220,405	1,203,763	1,500,725	1,690,249	1,101,285	1,482,677
Operating grants and contributions:										
General Government	33,576	23,269	2,713	6,080	40,670	33,514	77,168	4,724	46,740	13,048,719
Justice System	584,036	589,818	546,226	548,180	913,365	897,496	917,211	960,349	1,097,301	1,024,747
Law Enforcement	122,515	132,673	100,897	118,864	127,472	70,552	272,935	152,412	265,120	170,058
Juvenile Services	1,211,533	1,241,821	1,366,626	1,345,059	1,288,901	1,583,410	1,525,457	1,593,336	1,358,578	1,293,782
Public Transportation	293,621	376,007	252,180	340,822	265,606	542,273	338,726	328,175	366,556	344,161
Public Health	82,226	74,248	62,926	67,357	52,454	62,087	72,171	77,332	73,461	86,174
Human Services	291,671	297,275	437,269	384,422	305,062	373,572	520,103	258,934	636,515	3,182,136
Capital grants and contributions:										
General Government	-	-	-	-	-	-	-	-	-	-
Law Enforcement	138,441	-	10,084	-	-	-	-	15,000	-	-
Juvenile Services	5,164	-	-	-	-	-	-	-	-	-
Public Transportation	7,188,416	7,124,595	3,372,154	2,516,041	9,357,573	3,011,592	7,833,843	5,816,759	420,372	886,245
Public Health	-	-	-	-	-	-	-	-	-	-
Human Services	68,012	-	-	-	361,000	-	-	-	-	-
Total governmental activities program revenue	$ 23,745,110	$ 25,225,387	$ 21,798,310	$ 20,836,543	$ 28,602,097	$ 23,108,801	$ 29,142,229	$ 27,373,448	$ 27,608,651	$ 41,743,764

Brazos County, Texas
Changes in Net Position, Ten Fiscal Years
(Unaudited and Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type activities:										
Charges for services:										
County Attorney	$ 22,565	$ 21,750	$ 14,824	$ 11,217	$ 8,649	$ 8,484	$ 10,055	$ 6,995	$ 4,624	$ 2,562
Jail Commissary	500,061	673,784	729,172	720,953	867,491	1,068,218	1,076,756	1,138,503	1,176,418	1,313,488
Total business-type activities program revenue	522,626	695,534	743,996	732,170	876,140	1,076,702	1,086,811	1,145,498	1,181,042	1,316,050
Total primary government program revenues	$ 24,267,736	$ 25,920,921	$ 22,542,306	$ 21,568,713	$ 29,478,237	$ 24,185,503	$ 30,229,040	$ 28,518,946	$ 28,789,693	$ 43,059,814
Net (Expense)/Revenue										
Governmental activities	$ (58,393,667)	$ (60,178,859)	$ (70,165,328)	$ (72,425,894)	$ (101,319,829)	$ (99,565,992)	$ (109,080,493)	$ (139,145,814)	$ (113,074,658)	$ (109,038,828)
Business-type activities	5,349	117,387	101,153	101,010	103,294	192,985	220,388	206,615	94,893	238,977
Total primary government net expense	$ (58,388,318)	$ (60,061,472)	$ (70,064,175)	$ (72,324,884)	$ (101,216,535)	$ (99,373,007)	$ (108,860,105)	$ (138,939,199)	$ (112,979,765)	$ (108,799,851)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	$ 55,591,539	$ 57,572,056	$ 60,333,777	$ 65,242,899	$ 68,183,460	$ 74,085,095	$ 81,748,351	$ 86,847,341	$ 94,755,314	$ 99,006,741
Local Health Care Provider Assessments	-	-	-	-	33,156,574	26,168,492	32,586,142	32,653,795	32,672,057	12,557,045
Sales taxes	12,039,620	13,230,652	14,900,374	15,351,017	15,615,643	16,375,071	17,936,733	18,724,660	18,747,703	20,443,754
Motor vehicle taxes	1,290,727	1,409,741	1,519,577	1,644,229	1,660,890	1,660,706	1,652,081	1,616,508	1,520,039	1,505,657
Mixed drink taxes	460,710	534,150	532,822	966,894	812,216	809,516	907,029	976,149	733,928	914,545
Hotel occupancy taxes	1,172,567	1,527,027	2,441,385	2,612,474	2,505,617	2,681,077	2,915,850	2,954,182	1,812,599	2,261,435
Unrestricted investment earnings	248,822	414,701	209,089	204,186	243,769	347,258	1,162,968	1,857,843	1,535,261	1,491,226
Gain (loss) on disposal of assets	-	-	34,889	-	155,925	133,517	76,388	-	-	-
Transfers:	-	-	100,000	-	-	-	236,000	-	-	-
Total governmental activities	70,803,985	74,688,327	80,071,913	86,021,699	122,334,094	122,260,732	139,221,542	145,630,478	151,776,901	138,180,403
Business-type activities:										
Unrestricted investment earnings	940	1,228	1,055	1,120	1,450	2,554	6,022	7,972	9,510	11,444
Gain on disposal of assets	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	(100,000)	-	-	-	(236,000)	-	-	-
Total business-type activities	940	1,228	(98,945)	1,120	1,450	2,554	(229,978)	7,972	9,510	11,444
Total primary government	$ 70,804,925	$ 74,689,555	$ 79,972,968	$ 86,022,819	$ 122,335,544	$ 122,263,286	$ 138,991,564	$ 145,638,450	$ 151,786,411	$ 138,191,847
Change in Net Position										
Governmental activities	$ 12,410,318	$ 14,509,468	$ 9,906,585	$ 13,595,805	$ 21,014,265	$ 22,694,740	$ 30,141,049	$ 6,484,664	$ 38,702,243	$ 29,141,575
Business-type activities	6,289	118,615	2,208	102,130	104,744	195,539	(9,590)	214,587	104,403	250,421
Total primary government	$ 12,416,607	$ 14,628,083	$ 9,908,793	$ 13,697,935	$ 21,119,009	$ 22,890,279	$ 30,131,459	$ 6,699,251	$ 38,806,646	$ 29,391,996

Note 1: The County implemented GASB Statement 68 and 71 in fiscal year 2015. The amounts for all prior fiscal years have not been restated for the effects of these standards.
Note 2: The County implemented GASB Statement 75 in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Table III

Brazos County, Texas
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Unaudited and Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	$ 1,348,027	$ 1,299,861	$ 1,413,753	$ 1,432,240	$ 1,544,658	$ 1,431,335	$ 2,051,550	$ 2,205,606	$ 1,982,812	$ 2,592,655
Restricted	333,381	481,273	378,273	360,140	404,289	455,784	480,199	551,525	621,629	7,165,477
Committed	261,295	336,738	400,586	469,028	522,705	586,470	663,526	733,671	-	-
Assigned	1,131,333	1,067,142	1,023,141	1,023,141	1,023,141	1,023,141	1,023,141	1,023,141	1,023,141	-
Unassigned	26,456,580	31,664,348	40,130,516	39,747,932	41,766,524	43,410,257	44,008,132	62,649,458	68,051,027	93,524,241
Total General Fund	$ 29,530,616	$ 34,849,362	$ 43,346,269	$ 43,032,481	$ 45,261,317	$ 46,906,987	$ 48,226,548	$ 67,163,401	$ 71,678,609	$ 103,282,373
All Other Governmental Funds										
Nonspendable	$ 24,630	$ 7,340	$ 9,764	$ 14,508	$ 6,870	$ 21,354	$ 26,200	$ 14,937	$ 30,288	$ 11,775
Restricted	10,053,573	19,063,457	14,923,787	11,125,348	21,771,899	26,685,847	41,875,260	20,757,429	35,922,312	19,626,626
Assigned	6,814,553	5,564,864	6,344,841	13,703,250	12,262,289	16,935,055	25,582,458	16,661,157	13,316,892	29,805,328
Unassigned	(18,740)	-	-	-	-	-	-	-	(6,953)	-
Total All Other Governmental Funds	$ 16,874,016	$ 24,635,661	$ 21,278,392	$ 24,843,106	$ 34,041,058	$ 43,642,256	$ 67,483,918	$ 37,433,523	$ 49,262,539	$ 49,443,729

Brazos County, Texas
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years
(Unaudited and Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
Revenues					
Taxes	$ 69,130,347	$ 72,356,721	$ 77,810,567	$ 84,089,178	$ 121,184,515
Charges for Services	11,858,804	12,392,689	12,533,506	12,643,739	12,955,942
Intergovernmental	2,813,922	2,735,115	3,068,059	4,292,557	3,651,076
Interest	240,668	402,889	199,121	204,186	243,768
Other Revenue	534,401	743,250	1,231,518	949,034	1,191,392
Total Revenue	84,578,142	88,630,664	94,842,771	102,178,694	139,226,693
Expenditures					
Current					
General Government	13,225,501	15,493,215	15,600,712	17,323,019	23,060,957
Justice System	15,653,508	16,529,689	17,189,395	17,655,201	19,094,481
Law Enforcement	16,822,613	17,672,957	18,363,182	19,559,520	20,368,720
Juvenile Services	4,995,530	5,151,366	5,243,254	5,978,401	6,250,884
Public Transportation	7,579,399	7,903,452	8,649,898	9,825,736	10,786,197
Public Health	2,110,077	1,784,239	1,748,952	1,493,183	30,948,673
Human Services	4,269,698	4,020,385	4,639,453	4,729,399	5,014,680
Capital Outlay	8,003,022	7,659,526	9,217,395	13,367,750	10,509,004
Debt Service					
Principal Retirement	5,675,000	6,438,183	5,464,244	5,938,365	6,379,974
Interest and Other Fees	3,984,699	4,415,107	3,873,250	3,680,854	3,695,506
Bond Issuance Costs	-	-	-	-	-
Agent Fees	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	82,319,047	87,068,119	89,989,735	99,551,428	136,109,076
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,259,095	1,562,545	4,853,036	2,627,266	3,117,617
Other Financing Sources (Uses)					
Transfers In	2,634,022	3,333,880	4,285,885	15,634,687	8,595,961
Transfers Out	(2,634,022)	(3,333,880)	(4,185,885)	(15,634,687)	(9,595,961)
Premium on Debt Issuance	-	2,214,527	-	-	-
Debt Issuance - Refunding Bonds	-	24,340,000	-	-	-
Sale of Capital Assets	95,930	104,757	186,602	148,560	209,171
Payments to Refunded Bonds Escrow Agent	-	(15,808,088)	-	-	-
Debt Issuance	-	-	-	-	9,100,000
Capital Leases	-	666,650	-	475,100	-
Subscription-Based Information Technology Arrangement	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Total Other Financing Sources (Uses)	95,930	11,517,846	286,602	623,660	8,309,171
Net Change in Fund Balances	$ 2,355,025	$ 13,080,391	$ 5,139,638	$ 3,250,926	$ 11,426,788
Debt service as a percentage of noncapital expenditures	13.00%	13.67%	11.56%	11.16%	8.02%

Brazos County, Texas
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years
(Unaudited and Modified Accrual Basis of Accounting)

	2017	2018	2019	2020	2021
Revenues					
Taxes	$ 120,033,611	$ 135,871,778	$ 142,695,825	$ 148,768,830	$ 135,130,261
Charges for Services	12,547,042	13,252,955	13,476,626	12,310,845	13,567,299
Intergovernmental	3,929,985	3,753,909	3,405,362	3,868,769	20,033,382
Interest	335,455	1,162,968	1,857,842	1,481,628	1,433,470
Other Revenue	1,063,129	928,402	1,233,946	1,979,750	998,772
Total Revenue	137,909,222	154,970,012	162,669,601	168,409,822	171,163,184
Expenditures					
Current					
General Government	23,158,034	22,567,837	25,028,680	25,694,292	32,050,179
Justice System	18,959,585	20,978,881	21,365,903	22,271,948	21,942,080
Law Enforcement	21,375,987	23,529,055	24,637,066	26,179,548	25,352,758
Juvenile Services	6,627,267	7,244,328	7,810,670	8,447,408	7,545,582
Public Transportation	10,084,667	9,745,658	10,439,648	11,587,653	9,823,965
Public Health	17,078,556	30,334,639	48,526,594	20,604,546	31,208,246
Human Services	5,416,677	5,945,021	5,960,893	7,263,012	8,339,542
Capital Outlay	14,124,621	10,294,276	20,045,925	22,744,167	20,340,350
Debt Service					
Principal Retirement	6,658,957	7,452,027	7,010,000	7,270,000	7,575,000
Interest and Other Fees	3,437,849	3,566,824	3,213,777	2,933,303	3,171,860
Bond Issuance Costs	-	-	-	-	700
Agent Fees	-	-	-	-	1,000
Debt Service	-	-	-	-	126,034
Total Expenditures	126,922,200	141,658,546	174,039,156	154,995,877	167,477,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,987,022	13,311,466	(11,369,555)	13,413,945	3,685,888
Other Financing Sources (Uses)					
Transfers In	15,927,327	24,729,412	6,238,527	21,047,591	13,665,497
Transfers Out	(15,944,522)	(25,450,731)	(6,438,527)	(21,047,591)	(13,665,497)
Premium on Debt Issuance	-	7,389,899	-	-	1,780,928
Debt Issuance - Refunding Bonds	-	39,895,000	-	-	-
Sale of Capital Assets	348,171	78,997	456,013	31,802	198,536
Payments to Refunded Bonds Escrow Agent	-	(46,442,820)	-	-	-
Debt Issuance	-	11,650,000	-	-	24,020,000
Capital Leases	-	-	-	-	-
Subscription-Based Information Technology Arrangement	-	-	-	-	778,761
Insurance Recoveries	-	-	-	2,898,477	1,320,841
Total Other Financing Sources (Uses)	330,976	11,849,757	256,013	2,930,279	28,099,066
Net Change in Fund Balances	$ 11,317,998	$ 25,161,223	$ (11,113,542)	$ 16,344,224	$ 31,784,954
Debt service as a percentage of noncapital expenditures	8.95%	8.39%	6.64%	7.72%	7.30%

REVENUE CAPACITY INFORMATION

Table V

Brazos County, Texas
Assessed Value and Actual Value of Taxable Property
Last Ten Tax Years
(Unaudited)

Tax Year	Residential Property	Commercial Property	Industrial Property	Personal Property	Minerals	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2011	$ 6,706,506,210	$ 5,608,189,371	$ 997,798,061	$ 1,259,299,484	$ 333,339,334	$ (3,350,981,782)	$ 11,554,150,678	0.4850
2012	6,856,500,798	5,959,776,425	1,024,298,940	1,265,341,250	417,520,103	(3,608,957,759)	11,914,479,757	0.4850
2013	7,221,180,612	6,302,748,738	1,033,315,489	1,322,148,610	462,451,979	(3,792,772,169)	12,549,073,259	0.4875
2014	7,671,541,666	6,703,964,362	1,081,705,297	1,467,186,020	803,117,541	(3,979,622,909)	13,747,891,977	0.4850
2015	8,255,450,446	7,148,091,112	1,282,416,713	1,689,484,380	684,601,480	(5,485,679,819)	13,574,364,312	0.4850
2016	9,176,837,735	7,814,664,721	1,272,513,322	1,722,905,634	480,000,679	(5,986,800,803)	14,480,121,288	0.4850
2017	10,058,916,917	8,773,265,063	1,379,733,675	1,715,761,612	523,739,529	(6,488,266,420)	15,963,150,376	0.4850
2018	11,077,052,946	9,510,033,438	1,521,049,323	1,896,392,835	508,528,760	(7,254,065,968)	17,258,991,334	0.4850
2019	11,795,900,248	10,070,242,294	1,600,743,019	1,941,938,931	690,952,457	(7,664,759,291)	18,435,017,658	0.4975
2020	$ 12,094,585,391	$ 9,934,521,013	$ 1,646,565,833	$ 1,964,842,806	$ 852,193,802	$ (7,891,551,687)	$ 18,601,157,158	0.4950

Source: Brazos County Appraisal District for Tax Years 2010-2012. Brazos County Tax Assessor Collector for Tax Year 2013-2020.

Note:
(1) Property in the County is assessed each tax year based on calendar year.
(2) Property is assessed at actual value; therefore, the assessed values are equal to actual values. Tax rates are per $100 of assessed value.
(3) The taxes to be levied and collected in the succeeding fiscal year are included in the estimate of funds available to cover the proposed budget.

Table VI

Brazos County, Texas
Direct and Overlapping Property Tax Rates
(per $100 of Assessed Value)
Last Ten Years
(Unaudited)

Name of Government	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
				Fiscal Years						
County Direct Rate:										
Debt Service	$ 0.0813	$ 0.0779	$ 0.0707	$ 0.0624	$ 0.0603	$ 0.0592	$ 0.0560	$ 0.0533	$ 0.0500	$ 0.0543
Basic Rate	0.4037	0.4071	0.4168	0.4226	0.4247	0.4258	0.4290	0.4317	0.4475	0.4407
Total Direct Rate:	0.4850	0.4850	0.4875	0.4850	0.4850	0.4850	0.4850	0.4850	0.4975	0.4950
Overlapping Rates:										
City and Town Rate:										
City of Bryan	0.6364	0.6333	0.6299	0.6299	0.6299	0.6299	0.6299	0.6299	0.6299	0.6290
City of College Station	0.4380	0.4307	0.4259	0.4525	0.4525	0.4725	0.4975	0.5058	0.5346	0.5346
City of Kurten	0.1350	0.1300	0.1300	0.1200	0.1200	0.1179	0.1065	0.1023	0.1017	0.0876
City of Navasota	0.4835	0.4874	0.5000	0.5400	0.5500	0.5542	0.5542	0.5542	0.5693	0.5693
School District Rates:										
Bryan I. S. D.	1.2900	1.2900	1.2900	1.2900	1.3500	1.3500	1.3400	1.3400	1.2700	1.2325
College Station I. S. D.	1.3350	1.3350	1.3200	1.3800	1.3629	1.3960	1.3980	1.3720	1.2390	1.2290
Navasota I.S.D.	1.2289	1.2110	1.1914	1.1799	1.1634	1.1634	1.1840	1.4152	1.3219	1.2909
Emergency Service Districts Rates:										
ESD #1	0.0296	0.0300	0.0288	0.0279	0.0262	0.0263	0.0300	0.0300	0.0300	0.0300
ESD #2	0.0208	0.0186	0.0186	0.0186	0.0238	0.0270	0.0259	0.0300	0.0300	0.0270
ESD #3	0.0275	0.0269	0.0280	0.0290	0.0288	0.0297	0.0290	0.0290	0.0280	0.0264
ESD #4	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0578	0.0553	0.0473	0.0478
Total Overlapping Rate:	5.6547	5.6229	5.5926	5.6978	5.7375	5.7969	5.8528	6.0637	5.8017	5.7041
Total Property Tax Rate - Direct and Overlapping Governments:	$ 6.1397	$ 6.1079	$ 6.0801	$ 6.1828	$ 6.2225	$ 6.2819	$ 6.3378	$ 6.5487	$ 6.2992	$ 6.1991

Source: Brazos County Central Appraisal District

Note: Overlapping rates are those that apply to property owners within the County of Brazos. Not all overlapping rates apply to all County property owners; for example, although the County property tax rates apply to all County property owners, the City of Bryan rates only apply to those whose property is located within the City's geographic boundaries.

Note: In FY 2017, added City of Kurten, Navasota ISD and the Emergency Service District rates to the schedule.
Note: In FY 2019, added City of Navasota rates to the schedule.
All property tax rates are expressed in dollars per $100 assessed valuation.

Table VII

Brazos County, Texas
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	2021 Taxable Assessed Values (1)	2021 Rank	2021 % of Assessed Value to Total Assessed Values (2)	2012 Taxable Assessed Values (1)	2012 Rank	2012 % of Assessed Value to Total Assessed Values (3)
Hawkwood Energy Operating LLC	$ 238,405,475	1	1.28%	$ -		0.00%
Axis Pipe and Tube Inc	146,928,047	2	0.79%	-		0.00%
Chesapeake Operating LLC	104,385,538	3	0.56%	-		0.00%
Vess Oil Corp	101,863,999	4	0.55%	-		0.00%
SW Meadows Point LP	74,327,590	5	0.40%	57,944,110	4	0.50%
Liquidpower Specialty Products Inc	71,100,585	6	0.38%	-		0.00%
Jamespoint Management Co	68,206,833	7	0.37%	66,638,660	1	0.58%
SHP - The Callaway House LP	66,769,896	8	0.36%	60,541,960	3	0.52%
Weinberg, Israel, et al.	65,554,607	9	0.35%	46,834,555	10	0.41%
CPP College Station I LLC	65,123,615	10	0.35%	-		0.00%
VOC Brazos Energy Partners LP			0.00%	65,263,677	2	0.56%
Wal-Mart Stores East, Inc			0.00%	56,145,160	5	0.49%
POM - College Station LLC			0.00%	55,414,060	6	0.48%
Andarko Petroleum Corp.			0.00%	55,025,781	7	0.48%
College Station Hospital L.P.			0.00%	54,541,320	8	0.47%
Adam Development Properties LP			0.00%	46,972,622	9	0.41%
	$ 1,002,666,185		5.39%	$ 565,321,905		4.90%

Source: Brazos County Appraisal District

NOTE:
(1) Brazos County Appraisal District
(2) Total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board - $18,601,157,158
(3) Total adjusted assessed valuation net of exempt properties as certified by the Appraisal Review Board - $11,554,150,678

Table VIII

Brazos County
Property Tax Levies and Collections
Last Ten Years
(Unaudited)

Tax Year/ Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Delinquent Tax Changes & Collections in Subsequent Years (1)	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2011 / 2012	$ 55,212,341	$ 54,467,213	98.65%	$ 676,920	$ 55,144,133	99.88%
2012 / 2013	56,989,658	56,317,318	98.82%	596,908	56,914,226	99.87%
2013 / 2014	60,353,143	59,556,004	98.68%	706,509	60,262,513	99.85%
2014 / 2015	65,620,648	65,063,971	99.15%	453,173	65,517,144	99.84%
2015 / 2016	69,877,152	69,053,277	98.82%	702,948	69,756,225	99.83%
2016 / 2017	74,655,201	73,926,719	99.02%	595,184	74,521,903	99.82%
2017 / 2018	82,575,035	81,678,518	98.91%	726,935	82,405,453	99.79%
2018 / 2019	88,993,418	87,989,150	98.87%	775,052	88,764,202	99.74%
2019 / 2020	97,452,205	96,188,990	98.70%	900,349	97,089,339	99.63%
2020 / 2021	$ 100,588,140	$ 99,800,188	99.22%	$ 125,809	$ 99,925,997	99.34%

NOTE: (1) Changes in tax since issued.

Source: Brazos County Auditor's Office

DEBT CAPACITY INFORMATION

Table IX

Brazos County, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

	Governmental Activities							
Fiscal Year	**Certificates of Obligation**	**General Obligation Bonds**	**Notes from Direct Placements**	**Premium** (2)	**Capital Leases**	**Total Primary Government**	**Percentage of Personal Income** (1)	**Per Capita** (1)
2012	$ 22,155,000	$ 68,630,000	$ -	$ -	$ -	$ 90,785,000	2.94%	510
2013	20,965,000	73,115,000	-	-	548,467	94,628,467	3.01%	525
2014	19,835,000	68,885,000	-	2,745,392	444,223	91,909,615	2.78%	503
2015	18,915,000	64,075,000	-	2,519,312	710,958	86,220,270	2.46%	409
2016	27,190,000	58,785,000	-	2,295,477	445,984	88,716,461	2.95%	413
2017	25,395,000	54,070,000	-	2,073,703	297,027	81,835,730	2.13%	373
2018	26,850,000	52,285,000	-	8,416,193	-	87,551,193	2.17%	390
2019	18,300,000	47,585,000	6,240,000	7,814,439	-	79,939,439	1.87%	349
2020	17,395,000	42,210,000	5,250,000	7,212,685	-	72,067,685	1.62%	316
2021	$ 40,480,000	$ 36,580,000	$ 4,240,000	$ 8,302,813	$ -	$ 89,602,813	1.92%	383

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

(1) See Table XIV for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.
(2) Premium was added in FY 2014.

Brazos County, Texas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

	General Bonded Debt Outstanding						
Fiscal Year	General Obligation Bonded Debt	Debt Service Funds Available	Net Bonded Debt	Assessed Value	Percentage of Actual Taxable Value	Population	Per Capita (1)
2012	$ 68,630,000	$ 5,514,377	$ 63,115,623	$ 11,554,150,678	0.55%	180,328	$ 350.00
2013	73,115,000	6,075,351	67,039,649	11,914,479,757	0.56%	182,655	367.03
2014	71,630,392 (2)	6,160,188	65,470,204	12,549,073,259	0.52%	210,570	310.92
2015	66,594,312 (2)	5,840,178	60,754,134	13,747,891,977	0.44%	214,672	283.01
2016	61,080,477 (2)	5,778,404	55,302,073	13,574,364,312	0.41%	219,410	252.05
2017	56,143,703 (2)	6,234,940	49,908,763	14,480,121,288	0.34%	224,255	222.55
2018	60,701,193 (2)	6,865,053	53,836,140	15,963,150,376	0.34%	229,259	234.83
2019	55,399,439 (2)	7,755,770	47,643,669	17,258,991,334	0.28%	228,292	208.70
2020	49,422,685 (2)	7,438,108	41,984,577	18,435,017,658	0.23%	233,071	180.14
2021	$ 44,882,813 (2)	$ 7,120,446	$ 37,762,367	$ 18,601,157,158	0.20%	233,849	$ 161.48

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

(1) Population data can be found in Table XIV.
(2) Includes premium

Table XI

Brazos County, Texas
Direct and Overlapping Governmental Activities Debt
As of September 30, 2021
(Unaudited)

Direct Debt	**Debt Outstanding**	**Estimated Percentage Applicable**		**Estimated Share of Overlapping Debt**
Brazos County	$ 89,602,813	100%		$ 89,602,813
Overlapping Debt				
Cities:				
Bryan	181,769,328	100%		181,769,328
College Station	194,821,200	100%		194,821,200
Kurten	-	100%		-
Independent School Districts:				
College Station School District	287,860,000	100%		287,860,000
Bryan Independent School District	292,270,000	100%		292,270,000
Navasota Independent School District	$ 84,126,410	1.04%	(1)	874,915
Special Districts:				
Brazos County ESD #1	-	100%		-
Brazos County ESD #2	-	100%		-
Brazos County ESD #3	-	100%		-
Brazos County ESD #4	-	100%		-
		Total Overlapping Debt:		957,595,443
		Total Direct and Overlapping Debt:		$ 1,047,198,256
		Percentage of Direct Debt to Total Direct and Overlapping Debt:		8.56%
		Assessed Value:		$ 18,601,157,158
				$ 1,591,595,476

Sources: Debt outstanding provided by each governmental unit and is reflecting principal only.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Brazos County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) For debt repaid with property taxes, the percentage of overlapping debt for NISD is estimated using taxable assessed property values. NISD's percentage was estimated by determining the portion of the Independent School District's taxable assessed value within the county's boundaries and dividing it by NISD's total taxable assessed value.

Brazos County, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2012	**2013**	**2014**	**2015**	**2016**
Debt Limit	$ 2,490,377,965	$ 2,557,904,601	$ 2,691,118,168	$ 2,869,397,104	$ 2,800,069,613
Total net debt applicable to limit	63,115,623	67,039,649	62,724,812	58,234,822	53,006,596
Legal debt margin	$ 2,553,493,588	$ 2,624,944,250	$ 2,753,842,980	$ 2,927,631,926	$ 2,853,076,209
Total net debt applicable to the limit as a percentage of debt limit	2.53%	2.62%	2.33%	2.03%	1.89%

NOTE: (1) Total assessed valuation of real property as certified by the Appraisal Review Board.
(2) Debt Limit 25% of assessed value of real property - $15,874,120,550 Article 3, Section 52, of the Texas Constitution.
(3) Includes only general obligation bonds.

Brazos County, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed Value (1)		$	15,784,120,550
Debt limit (25% of assessed value) (2)			3,946,030,138
Debt applicable to limit:			
Gross bonded debt (3)	44,882,813		
Less: Amount available from Debt Service Fund	7,120,446		
Total net debt applicable to limit			37,762,367
Legal debt margin		$	3,983,792,505

Fiscal Year									
2017		2018		2019		2020		2021	
$	3,069,303,744	$	3,430,912,309	$	3,713,517,435	$	3,950,531,568	$	3,946,030,138
	49,908,763		53,836,140		47,643,669		34,771,893		37,762,367
$	3,119,212,507	$	3,484,748,449	$	3,761,161,104	$	3,985,303,461	$	3,983,792,505
	1.63%		1.57%		1.28%		0.88%		0.96%

Table XIII

Brazos County, Texas
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Unaudited)

	Certificates of Obligation						Capital Leases			
	Property		Less: Agent				Property			
Fiscal	Tax		Fees &	Debt Service			Tax	Debt Service		
Year	Revenue	Interest	Issuance Cost	Principal	Interest	Coverage	Revenue	Principal	Interest	Coverage
2012	$ 3,897,319	$ 13,937	$ 2,548	$ 1,530,000	$ 967,646	1.56	$ -	$ -	$ -	-
2013	4,096,625	67,702	119,309	1,755,000	902,919	1.52	118,925	118,183	-	1.01
2014	2,044,955	5,568	2,000	1,130,000	792,845	1.07	117,715	104,244	13,939	1.00
2015	1,792,681	5,004	1,800	920,000	755,908	1.07	118,330	106,903	11,280	1.00
2016	3,303,001	8,775	2,766	825,000	875,994	1.95	346,238	264,974	18,267	1.22
2017	2,948,051	10,210	1,500	1,795,000	867,378	1.11	253,531	148,957	11,431	1.58
2018	9,793,918 (1)	190,648	1,830	2,235,000	789,957	3.30	309,423	297,027	7,613	1.02
2019	3,328,015	58,487	2,250	2,310,000	795,030	1.09	-	-	-	-
2020	3,859,441	58,831	900	1,895,000	731,506	1.49	-	-	-	-
2021	$ 4,488,594	$ 45,893	$ 2,250	$ 1,945,000	$ 1,235,162	1.43	$ -	$ -	$ -	-

(1) Revenue for 2018 includes fund balance in anticipation of October 2018 debt issuance.

DEMOGRAPHIC AND ECONOMIC INFORMATION

Table XIV

Brazos County, Texas
Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	Public School Enrollment (3)	Texas A & M Enrollment (4)	Blinn College Enrollment (5)	Unemployment Rate (6)
2012	180,328	$ 3,147,154,437	$ 17,452	27,248	50,227	12,269	5.30%
2013	182,655	3,303,060,881	18,084	27,961	53,219	12,771	5.20%
2014	210,570	3,507,161,965	16,656	28,735	55,810	13,587	3.80%
2015	214,672	3,011,585,876	14,029	29,598	61,279	13,207	3.30%
2016	219,410	3,829,254,965	17,453	29,976	60,438	12,338	3.60%
2017	224,255	4,031,205,612	17,976	30,130	63,293	11,955	2.80%
2018	229,259	4,273,935,364	18,642	30,680	64,126	10,321	2.80%
2019	228,292	4,454,045,355	19,510	30,476	64,300	9,375	2.60%
2020	233,849	4,668,762,827	19,965	31,143	65,684	9,528	5.30%
2021	233,849	$ 4,876,576,890	$ 20,854	30,443	70,458	8,893	3.70%

Sources:

(1) For 2012-2013, the projected population came from Texas Department of State Health Services. 2012 population has been corrected to match the Texas Department of State Health Services projected population for the County. Projection for 2014 - 2019 is from the Texas Department of State Health Services. 2020 population has been corrected to match the 2020 Census. Projection for 2021 the same as the 2020 Census.

(2) Personal Income and unemployment rate information provided by the Texas Workforce Commission.

(3) Public School Enrollment information is for Bryan ISD, College Station ISD, Arrow Academy and Brazos School for Inquiry and Creativity. Enrollment information is from the Texas Academic Performance Report on TEA's website.

(4) For years 2007 to current, enrollment is based on TAMU Enrollment profile.

(5) Previous Comprehensive Annual Financial Reports reflected enrollment for Blinn Campuses based on all campuses. The information now reflects just the enrollment for the campus in Brazos County and is based on the Fall semester.

(6) Source: Texas Workforce Commission

Table XV

Brazos County, Texas
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

2021	2012
Employer (1)	**Employer** (2)
Baylor Scott & White Health	Brazos County
Blinn College	Bryan Independent School District
Brazos County	City of Bryan
Bryan Independent School District	City of College Station
CHI St. Joseph Health System	College Station Independent School District
City of Bryan	College Station Medical Center
City of College Station	HEB Grocery
College Station Independent School District	Penncro & Associates
College Station Medical Center	Reynolds & Reynolds
HEB Grocery	Sanderson Farms
Ply Gem Windows	Scott & White Clinic
Reynolds & Reynolds	St. Joseph Regional Hospital
Sanderson Farms	Texas A&M Health Science Center
Texas A&M Health Science Center	Texas A&M University System
Texas A&M University System	Wal-Mart
Wal-Mart	

NOTE: Data reflects principal employers in Brazos County and are listed in alphabetical order and do not reflect any ranking. The data of TWC ranking and number of employees is confidential.

Source: (1) Brazos Valley Economic Development Corporation

(2) Brazos County Comprehensive Annual Financial Report

OPERATING INFORMATION

Table XVI

Brazos County, Texas
County Employees by Function
Last Ten Fiscal Years
(Unaudited)

	Employees as of September 30,									
Function	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
General Government	138	138	148	146	164	162	169	177	183	191
Justice System	172	177	176	181	175	178	183	185	191	188
Law Enforcement	256	259	262	266	269	282	295	301	307	307
Juvenile Services	92	92	94	93	94	101	104	104	105	105
Human Services	59	60	54	59	68	69	70	70	73	73
Public Transportation	80	80	75	76	75	79	82	87	87	86
Total	797	806	809	821	845	871	903	924	946	950

Source: County Auditor's Office

Note: Information compiled from Brazos County Budget Ten Year Trend Report.

Table XVII

Brazos County, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Justice System										
Birth Certificates Filed (1)	2,652	2,611	2,871	3,211	3,247	3,537	3,394	3,418	2,275	2,482
Marriage License Applications (1)	1,088	1,528	1,277	1,377	1,478	1,405	1,324	1,333	1,241	1,407
Death Certificates Issued (1)	936	479	580	563	580	648	704	648	459	361
Registered Voters (1)	91,498	88,600	88,388	91,751	102,000	104,091	107,458	114,542	121,023	121,402
Court Activity: (2)										
District Court:										
Cases Added	4,920	5,439	5,135	5,675	6,189	5,247	5,316	5,754	4,952	5,188
Cases Disposed	4,817	6,251	5,666	5,791	6,242	4,999	4,869	5,613	4,766	4,500
Cases Pending	2,299	4,507	4,655	4,704	5,825	6,111	6,955	7,708	8,039	9,051
County Court at Law Courts:										
Cases Added	7,347	6,270	6,059	5,818	6,122	5,075	5,390	5,328	4,555	4,488
Cases Disposed	3,761	5,960	5,356	5,558	5,466	3,608	4,393	4,946	3,380	3,467
Cases Pending	1,244	4,132	4,418	4,051	4,409	5,193	5,522	5,056	5,760	5,887
Justice of the Peace Courts:										
Cases Added	13,557	10,198	13,678	14,107	17,831	17,180	16,462	14,805	10,907	11,119
Cases Disposed	15,237	9,926	16,087	16,019	19,324	16,846	16,732	14,445	12,713	10,668
Law Enforcement										
Sheriff's Department:										
Average Daily Inmate Population (3)	554	592	619	604	605	675	656	653	580	575
Arrest Totals (3)	14,841	14,558	14,649	13,673	12,960	11,838	11,602	11,284	9,185	8,328
Human Services										
Cooperative Agricultural Extension Office: (4)										
Number of Educational Programs Conducted	414	719	731	719	903	1,050	980	1,005	582	299
Number of Participants in Educational Programs	987,046	301,892	414,025	317,850	359,003	390,165	219,252	233,440	93,416	44,663
Brazos Center:										
No. of Events held: (5)	497	630	649	990	748	764	656	700	290	1,190
Exposition Center:										
No. of Events held: (6)	140	155	158	163	175	167	197	195	138	220
No. of Events Days: (6)	258	309	377	342	373	367	453	402	293	456
Public Transportation										
Miles of Roads:										
Paved	357	356	370	371	376	384	387	382	382	382
Unpaved	103	123	102	101	108	97	97	97	97	97

(1) Source: Brazos County Clerk, Brazos County Treasurer and Brazos County Elections Office.

(2) Source: Office of Court Administration

(3) Source: Sheriff's Office. This number represents all arrests made by all entities that bring prisoners to the Jail.

(4) Source: Texas Cooperative Agriculture Extension Contact Summary

(5) Source: Brazos Center - Events reported are held in the Assembly Rooms 1 and 2. Smaller functions were not recorded.

(6) Source: Exposition Center -Each event is counted as a day. For example, if there are 3 events in one day, the count would be 3 days.

Brazos County, Texas
Capital Asset and Infrastructure Statistics by Function
Last Ten Fiscal Years
(Unaudited)

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Office Buildings / Courthouse	4	4	4	6	6	7	6	7	8	7
Commissioner's Court:										
Vehicles	0	0	0	0	2	2	2	2	2	2
Facility Services:										
Vehicles	12	17 (1)	17	19	22	23	17	23	24	24
Equipment	0	1	0	1	1	1	1	1	2	2
IT Vehicles	2	2	2	2	2	2	2	2	2	2
Fleet Vehicles	0	0	0	0	0	9	22	21 (2)	37	6
Purchasing (Surplus) Vehicle	0	0	0	0	0	2	2	0	1	0
Justice System										
Office Buildings / Courthouse	2	2	2	2	2	3	4	3	3	3
County Attorney Vehicles	8	9	9	8	8	8	8	8	8	7
District Attorney Vehicles	4	4	4	4	4	4	4	4	3	2
Law Enforcement										
Sheriff's Administration Facility	1	1	1	1	1	1	1	1	1	1
Sheriff's Detention Facility	2	2	2	1	1	1	1	1	1	1
Vehicles:										
Sheriff's	54	60	52	62	55	55	51	57	57	56
Sheriff's - Jail Division	24	25	23	28	24	21	21	22	25	21
Constable	26	27	27	26	27	26	27	30	29	31
Heavy Equipment:										
Sheriff's	2	2	2	2	2	2	2	2	2	0
Sheriff's - Jail Division	1	1	0	1	1	1	1	1	1	1
Juvenile Services										
Juvenile Facilities	1	1	1	1	1	1	1	1	1	1
Juvenile Dept. Vehicles	7	7	7	7	7	7	7	7	7	7
Human Services										
Buildings	5	5	5	5	6	6	5	6	6	6
Brazos Center:										
Vehicles	5	0 (1)	0	0	0	0	0	0	0	0
Equipment	1	0	0	0	0	0	1	1	1	0
Exposition Center:										
Vehicles	4	4	4	4	4	4	4	4	5	5
Equipment	12	12	12	13	13	14	15	16	15	10
Collection Citizen Sites	7	7	7	8	8	8	8	8	9	6
Public Transportation										
Road and Bridge Building	1	1	1	1	1	2	2	2	2	2
Road and Bridge Vehicles	55	54	54	54	54	53	58	61	58	58
Road and Bridge Heavy Equipment	77	83	76	77	82	84	84	94	92	96
County Roads (miles)	460	479	472	472	484	481	484	479	479	479
Bridges	61	67	67	69	69	69	69	70	70	70

(1) In FY 2013, Building Maintenance was changed to Facility Services. The Landscaping subdivision of the Brazos Center was moved from the Brazos Center to Facilities Services.

(2) All vehicles pass through Fleet Services while having equipment installed or removed prior to being transferred to the department or sent to auction.

THE STATE OF TEXAS

COUNTY OF BRAZOS

DEBT SERVICE

Brazos County, Texas
General Long Term Debt Payable by Issue
September 30, 2021
(Unaudited)

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
Certificates of Obligation				
2012 Series, Issued For:	2.00 - 5.00	9/1/2012	9/1/2032	$ 9,700,000
Courthouse Renovation, Tax Office, Fleet Maintenance Building, Renovations of Brazos Center and Juvenile Detention Center	3/1 and 9/1			
2017 Series, Issued For:	2.00 - 4.00	11/1/2017	9/1/2037	11,650,000
Remodel and Juvenile Expansion	3/1 and 9/1			
2020 Series Issure For:	1.375 -4.00	10/6/2020	9/1/2040	24,020,000
County Jail Kitchen, Ag Extension Building, Justice of the Peace and Constable Pct 1 building, Land and/or Property for County Facilities including Facilities Services and Road and Bridge Dept., Equipment and vehicles for various County departments, Roof replacement and repair for County owned buildings, County wide road improvements and rehabilitation, and Payment of contractual obligations for professional services in connection with such projects	3/1 and 9/1			
Limited Tax Refunding Bonds				
Series 2009, Issued For:	3.00 - 4.00	10/15/2009	9/1/2021	7,365,000
Exposition Center Expansion and Costs of issuance of Certificates	3/1 and 9/1			
Series 2012, Issued For :	2.00 - 5.00	9/1/2012	9/1/2025	14,640,000
Refund portions of the outstanding debt payable from ad valorem taxes	3/1 and 9/1			
Series 2017, Issued For:	2.25 - 5.00	11/1/2017	9/1/2034	39,895,000
Refund portions of the outstanding debt payable from ad valorem taxes	3/1 and 9/1			
Notes from Direct Placements				
Certificates of Obligation, 2015 Series, Issued For:	1.92	10/13/2015	9/1/2025	9,100,000
Courthouse Renovation & Exposition Center Expansion	3/1 and 9/1			
Total Long Term Debt				$ 116,370,000

Note:

(1) All debt obligations of Brazos County are payable both as to principal and interest solely from and secured by ad valorem taxes levied against all taxable property within the County.

Debt Outstanding			Debt Service Requirements For Fiscal Year 2020-2021		
Principal	Interest	Totals	Principal	Interest	Totals
$ 6,550,000	$ 1,317,805	$ 7,867,805	$ 480,000	$ 236,847	$ 716,847
9,910,000	2,884,750	12,794,750	455,000	343,100	798,100
24,020,000	6,035,400	30,055,400	-	554,415	554,415
-	-	-	650,000	13,000	663,000
5,665,000	399,330	6,064,330	1,695,000	288,010	1,983,010
30,915,000	6,791,500	37,706,500	3,285,000	1,635,688	4,920,688
4,240,000	205,440	4,445,440	1,010,000	100,800	1,110,800
$ 81,300,000	$ 17,634,225	$ 98,934,225	$ 7,575,000	$ 3,171,860	$ 10,746,860

(2) The County has the right to call the CO's at any time as long as they "make-whole" the holders of the CO's.

Brazos County, Texas
Debt Retirement by Years
September 30, 2021
(Unaudited)

Fiscal Year	Total Required Principal	Total Required Interest	Total Required
2022	$ 8,155,000	$ 2,954,948	$ 11,109,948
2023	8,485,000	2,597,572	11,082,572
2024	8,050,000	2,268,112	10,318,112
2025	7,880,000	1,951,897	9,831,897
2026	6,270,000	1,634,520	7,904,520
2027-2031	22,765,000	4,307,630	27,072,630
2032-2036	12,910,000	1,579,365	14,489,365
2037-2040	6,785,000	340,181	7,125,181
	$ 81,300,000	$ 17,634,225	$ 98,934,225

Brazos County, Texas
Debt Retirement by Years (Continued)
September 30, 2021
(Unaudited)

Fiscal	Certificates of Obligation Principal				Limited Tax Refunding Bonds Principal		
Year	2012 Issue	2015 Issue (1)	2017 Issue	2020 Issue	2012 Issue	2017 Issue	Total
2022	$ 500,000	$ 1,030,000	$ 470,000	$ 925,000	$ 1,785,000	$ 3,445,000	$ 8,155,000
2023	525,000	1,050,000	485,000	960,000	1,875,000	3,590,000	8,485,000
2024	545,000	1,070,000	505,000	1,000,000	1,195,000	3,735,000	8,050,000
2025	560,000	1,090,000	525,000	1,040,000	810,000	3,855,000	7,880,000
2026	575,000	-	545,000	1,085,000	-	4,065,000	6,270,000
2027-2031	3,155,000	-	3,050,000	6,095,000	-	10,465,000	22,765,000
2032-2036	690,000	-	3,555,000	6,905,000	-	1,760,000	12,910,000
2037-2040	-	-	775,000	6,010,000	-	-	6,785,000
	$ 6,550,000	$ 4,240,000	$ 9,910,000	$ 24,020,000	$ 5,665,000	$ 30,915,000	$ 81,300,000

(1) The County has one Note from Direct Placement.

Brazos County, Texas
Debt Retirement by Years (Continued)
September 30, 2021
(Unaudited)

Fiscal	Certificates of Obligation Interest				Limited Tax Refunding Bonds Interest		
Year	2012 Issue	2015 Issue (1)	2017 Issue	2020 Issue	2012 Issue	2017 Issue	Total
2022	$ 212,848	$ 81,408	$ 329,450	$ 656,544	$ 203,260	$ 1,471,438	$ 2,954,948
2023	187,848	61,632	315,350	619,544	114,010	1,299,188	2,597,572
2024	172,098	41,472	295,950	581,144	57,760	1,119,688	2,268,112
2025	156,837	20,928	275,750	541,144	24,300	932,938	1,951,897
2026	140,038	-	254,750	499,544	-	740,188	1,634,520
2027-2031	424,848	-	947,750	1,812,118	-	1,122,914	4,307,630
2032-2036	23,288	-	442,500	1,008,431	-	105,146	1,579,365
2037-2040	-	-	23,250	316,931	-	-	340,181
	$ 1,317,805	$ 205,440	$ 2,884,750	$ 6,035,400	$ 399,330	$ 6,791,500	$ 17,634,225

Table XXI

Brazos County, Texas
Debt Service Fund
Revenues, Expenditures, Restricted Fund Balance
and Respective Debt Service Tax Rates
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Revenues & Other Financing Sources	Expenditures & Other Financing Uses	Restricted Fund Balance	I&S Tax Rates (1)
2012	$ 10,253,259	$ 9,659,699	$ 5,514,377	$ 0.0813
2013	26,987,310	26,426,336	6,075,351	0.0779
2014	9,304,148	9,219,311	6,160,188	0.0707
2015	9,079,564	9,399,574	5,840,178	0.0624
2016	9,668,302	9,730,076	5,778,404	0.0603
2017	10,392,954	9,936,418	6,234,940	0.0592
2018	57,652,786	57,022,673	6,865,053	0.0560
2019	11,114,494	10,223,777	7,755,770	0.0533
2020	9,885,641	10,203,303	7,438,108	0.0500
2021	$ 11,167,587	$ 10,748,560	$ 7,857,135	$ 0.0495

(1) I&S tax rates are presented as cents per $100 of assessed value.

THE STATE OF TEXAS

COUNTY OF BRAZOS

COMPLIANCE SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Duane Peters, County Judge
and the Honorable County Commissioners
Brazos 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, each major fund, and the aggregate remaining fund information of Brazos 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 15, 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-01, that we consider to be a material weakness.

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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 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*.

County's Response to Findings

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

Purpose of this Report

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

Ingram, Wallis & Company, P.C.

Bryan, Texas
March 15, 2022

Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE OF TEXAS *UNIFORM GRANT MANAGEMENT STANDARDS*

To the Honorable Duane Peters, County Judge
and the Honorable County Commissioners
Brazos County, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Brazos County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* (UGMS), which includes the State of Texas *Single Audit Circular,* 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 UGMS. Those standards, Uniform Guidance, and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal 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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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.

Other Matters

The results of auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-02. Our opinion on the major federal program is not modified with respect to this matter.

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

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 UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-02 that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Ingram, Wallis & Company, P.C.

Bryan, Texas
March 15, 2022

BRAZOS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2021

Federal Grantor/Pass -Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program/ Award Amount	Accounts Receivable (Payable) October 1, 2020	Receipts	Expenditures	Amount Provided to Subrecipients	Grant Funds Refunded in 2021	Accounts Receivable (Payable) September 30, 2021
U. S. Department of Justice									
State Criminal Alien Assistance Program	16.606	FY20	$ 60,647	$ 60,647	$ -	$ -	$ -	$ -	$ 60,647
State Criminal Alien Assistance Program	16.606	FY21	65,000	-	-	65,000	-	-	65,000
Total CFDA - 16.606				60,647	-	65,000	-	-	125,647
Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-0255	58,008	23,928	25,407	1,479	-	-	-
Passed through Office of the Governor									
Coronavirus Emergency Supplemental Funding	16.034	4152401	346,734	230,603	346,734	116,131	-	-	-
Total CFDA - 16.034				254,531	372,141	117,610	-	-	-
Passed through City of College Station									
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-BX-0562	6,695	(200)	-	200	-	-	-
Passed through City of Bryan									
Edward Byrne Memorial Justice Assistance Grant	16.738	2020-DJ-BX-0645	6,065	-	5,833	5,833	-	-	-
Total CFDA - 16.738				(200)	5,833	6,033	-	-	-
Passed through Office of the Governor of Texas,									
Criminal Justice Division									
Crimes Against Women Prosecution Unit	16.588	2909706	145,000	14,317	150,000	135,683	-	-	-
Crimes Against Women Prosecution Unit	16.588	2909707	150,000	-	-	10,754	-	-	10,754
Total CFDA - 16.588				14,317	150,000	146,437	-	-	10,754
Victim Assistance Coordinator	16.575	2862604	45,000	-	43,973	45,000	-	-	1,027
TCFV Domestic Violence High Risk	16.575		50,000	-	50,000	50,000	-	-	-
Total CFDA - 16.575				-	93,973	95,000	-	-	1,027
Total U.S. Department of Justice				329,295	621,947	430,080	-	-	137,428
U. S. Department of Treasury									
Emergency Rental Assistance	21.023	ERA1-2101123522	6,925,864	-	6,925,864	2,265,908	-	-	(4,659,956)
Passed through Office of the Governor of Texas,									
Texas Department of Emergency Management									
Coronavirus Relief Fund	21.019	F# S# 523	1,437,370	54,164	789,010	734,846	217,141	-	-
Total CFDA - 21.019				54,164	789,010	734,846	217,141	-	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		22,260,775	-	22,260,775	6,582,430	-	-	(15,678,345)
Total CFDA - 21.027				-	22,260,775	6,582,430	-	-	(15,678,345)
Total U.S. Department of Treasury				54,164	29,975,649	9,583,184	217,141	-	(20,338,301)
U. S. Department of Transportation									
Passed through State Department of									
Highways and Public Transportation									
Metropolitan Planning Organization	20.205	50-20XF0024	369,075	110,383	93,628	(16,755)	-	-	-
Metropolitan Planning Organization	20.205	50-21XF0024	391,954	-	249,817	344,162	-	-	94,345
Highway Planning and Construction	20.205	25855	32,566	-	16,755	16,755	-	-	-
Total CFDA - 20.205				110,383	360,200	344,162	-	-	94,345
Total U.S. Department of Transportation				110,383	360,200	344,162	-	-	94,345
Federal Election Assistance Commission									
Passed through Texas Secretary of State of Texas									
Help Americans Vote Act - CARES	90.404	TX20101CARES-021	194,891	(155,024)	-	34,564	-	120,460	-
Help Americans Vote Act	90.404	TX18101001-01-021	40,000	(40,000)	-	7,144	-	-	(32,856)
Total CFDA - 90.404				(195,024)	-	41,708	-	120,460	(32,856)
Total Federal Election Assistance Commission				$ (195,024)	$ -	$ 41,708	$ -	$ 120,460	$ (32,856)

BRAZOS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards (Continued)
For the Year Ended September 30, 2021

Federal Grantor/Pass -Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program/ Award Amount	Accounts Receivable (Payable) October 1, 2020	Receipts	Expenditures	Amount Provided to Subrecipients	Grant Funds Refunded in 2021	Accounts Receivable (Payable) September 30, 2021
Department of Homeland Security									
Passed through Texas Department of Emergency Management									
Division of Emergency Management	97.042	EMT-2020-EP-00004	$ 44,739	$ 44,739	$ 22,370	$ -	$ -	$ -	$ 22,369
Division of Emergency Management	97.042	EMT-2021-EP-00004	44,739	-	-	44,739	-	-	44,739
Total CFDA - 97.042				44,739	22,370	44,739	-	-	67,108
Passed through Office of the Governor									
ALPR Trailer	97.067	4076701	42,038	-	42,038	42,038	-	-	-
WEBEOC	97.067	2957606	20,512	-	20,512	20,512	-	-	-
Total CFDA - 97.067				-	62,550	62,550	-	-	-
Total Department of Homeland Security				44,739	84,920	107,289	-	-	67,108
U. S. Department of Health and Human Services									
Passed through the Texas Department of Family and Protective Services									
Title IV-E-Legal (CPS)	93.658	24728014 10/1/19-9/30/20	21,565	6,855	5,261	(1,594)	-	-	-
Title IV-E-Legal (CPS)	93.658	24728014 10/1/20-9/30/21	20,516	-	3,983	11,541	-	-	7,558
Title IV-E-Foster Care Maintenance	93.658	24727993 10/1/18-9/30/19	13,595	277	324	47	-	-	-
Title IV-E-Foster Care Maintenance	93.658	24727993 10/1/19-9/30/20	13,911	463	469	6	-	-	-
Title IV-E-Foster Care Maintenance	93.658	24727993 10/1/20-9/30/21	14,514	-	398	1,316	-	-	918
Passed through the Texas Juvenile Justice Department									
Title IV-E - Administration - Juvenile	93.658	TJJD-E-2018-021	-	121	-	-	-	-	121
Title IV-E - Administration - Juvenile	93.658	TJJD-E-2019-021	-	318	-	-	-	-	318
Title IV-E - Administration - Juvenile	93.658	TJJD-E-2020-021	-	253	54	-	-	-	199
Title IV-E - Administration - Juvenile	93.658	TJJD-E-2021-021	-	-	109	218	-	-	109
Title IV-E - Maintenance - Juvenile	93.658	TJJD-E-2019-021	-	2,854	3,427	573	-	-	-
Title IV-E - Maintenance - Juvenile	93.658	TJJD-E-2020-021	-	46,675	47,701	5,006	-	-	3,980
Title IV-E - Maintenance - Juvenile	93.658	TJJD-E-2021-021	-	-	15,226	18,211	-	-	2,985
Total U.S Department of Health and Human Services				57,816	76,952	35,324	-	-	16,188
U.S Department of Agriculture			-						
Passed through the Texas Department of Agriculture									
National School Lunch Program	10.555	07/01/20-06/30/21		1,620	23,862	25,201	-	-	2,959
National School Lunch Program	10.555	07/01/21-06/30/22		-	-	12,954	-	-	12,954
Food Services Division Commodities	10.555	07/01/20-06/30/21	-	-	3,505	3,505	-	-	-
Total CFDA - 10.555				1,620	27,367	41,660	-	-	15,913
School Breakfast Program	10.553	07/01/20-06/30/21	-	1,026	15,278	16,130	-	-	1,878
School Breakfast Program	10.553	07/01/21-06/30/22	-	-	-	7,683	-	-	7,683
Total CFDA - 10.553				1,026	15,278	23,813	-	-	9,561
Total U.S Department of Agriculture				2,646	42,645	65,473	-	-	25,474
Total Federal Assistance				$ 404,019	$ 31,162,313	$ 10,607,220	$ 217,141	$ 120,460	$ (20,030,614)

BRAZOS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards (Continued)
For the Year Ended September 30, 2021

State Grant or Program Title	Federal CFDA Number	Grant Number	Program/ Award Amount	Accounts Receivable (Payable) October 1, 2020	Receipts	Expenditures	Amount Provided to Subrecipients	Grant Funds Refunded in 2021	Accounts Receivable (Payable) September 30, 2021
Texas Office of the Governor									
Criminal Justice Division									
Brazos County Specialty Court	N/A	1803315	$ 147,233	$ 37,227	$ 37,227	$ -	$ -	$ -	$ -
Brazos County Specialty Court	N/A	1803316	139,861	3,150	109,822	134,700	-	-	28,028
				40,377	147,049	134,700	-	-	28,028
Texas Department of Transportation									
County Transportation Infastructure Fund	N/A	CTIF02021	855,679	-	855,679	855,679	-	-	-
				-	855,679	855,679	-	-	-
Texas Juvenile Justice Department									
State Aid	N/A	TJJD-A-2021-021 09/01/20-08/31/21	1,077,056	69,471	1,077,056	1,007,585	-	-	-
State Aid	N/A	TJJD-A-2022-021 09/01/21-08/31/22	1,090,162	-	-	54,231	-	-	54,231
State Aid - Grant R Regionalization	N/A	TJJD-RR-2020-021 09/01/20-08/31/21	16,647	-	16,647	16,647	-	-	-
JJAEP - Discretionary - W	N/A	TJJD-W-2021-021 09/01/20-08/31/21	1,593	-	1,593	-	-	-	(1,593)
JJAEP	N/A	TJJD-P-2020-021 08/01/20-5/31/21	52,968	-	52,968	52,968	-	-	-
Regional Diversion Alternatives Program	N/A	TJJD-R-2021-021 09/01/20-08/31/21		-	49,999	49,999	-	-	-
				69,471	1,198,263	1,181,430	-	-	52,638
Office of the Attorney General									
SAVNS Program	N/A	2110658	30,123	7,542	30,134	30,123	-	-	7,531
				7,542	30,134	30,123	-	-	7,531
Total State Assistance				117,390	2,231,125	2,201,932	-	-	88,197
Total Federal and State Assistance				$ 521,409	$ 33,393,438	$ 12,809,152	$ 217,141	$ 120,460	$ (19,942,417)

BRAZOS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

General - The accompanying Schedule of Expenditures of Federal and State Awards presents all federal and state expenditures of Brazos County, Texas (the "County").

Basis of Accounting - The expenditures on the accompanying Schedule of Expenditures of Federal and State Awards are presented on the accrual basis.

Relationship to Financial Statements - Expenditures of federal and state awards are reported in the County's basic financial statements on the accrual basis.

Relationship to Federal and State Financial Reports - Amounts reported in the accompanying Schedule of Expenditures of Federal and State Awards agree with the amounts reported in the related federal and state financial reports in all significant respects.

Indirect Cost Rate – The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SUMMARY OF NON-CASH ASSISTANCE

The County receives non-cash assistance in the form of commodities from the U.S. Department of Health and Human Services passed through the Texas Department of Agriculture. In fiscal year ended September 30, 2021, the County received $3,505 in commodities.

SUMMARY OF INSURANCE RELATED TO GRANT FUNDS

County employees responsible for or with authority to expend or disburse grant funds are covered by various insurance policies. The amounts of these policies vary from $5,000 to $10,000.

SUMMARY OF FEDERAL LOANS OR LOAN GUARANTEES

The County had no Federal loans or loan guarantees during this fiscal year.

SUMMARY OF COVID-19 EXPENDITURES

The County expended the following related to its COVID-19 funding:

CFDA No. 16.034 – Coronavirus Emergency Supplemental Funding	$ 116,131
CFDA No. 21.019 – Coronavirus Relief Fund	734,846
CFDA No. 21.027 – Coronavirus State and Local Fiscal Recovery Funds	6,582,430
CFDA No. 90.404 – Help Americans Vote Act – CARES	34,564

THE STATE OF TEXAS

COUNTY OF BRAZOS

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? __X__ yes ___ no
- Significant deficiency(s) identified that are not considered to be material weaknesses? ____ yes __X__ no

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(s) identified that are not considered to be material weaknesses? __X__ yes _____ no

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and section 510(a) of the *State of Texas Single Audit Circular*? __X__ yes ____ no

Identification of major programs:

CFDA Number(s)	*Name of Federal or State Program or Cluster*
21.023	Emergency Rental Assistance (Major Federal Program)
21.027	Coronavirus State and Local Fiscal Recovery Funds (Major Federal Program)
N/A	County Transportation Infrastructure Fund (Major State of Texas Program)

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

Dollar threshold used to distinguish between type A and type B state programs: $300,000

Auditee qualified as low-risk auditee for Federal Single Audit? __X__ yes _____ no

Auditee qualified as low-risk auditee for State of Texas Single Audit? __X__ yes _____ no

SECTION II – FINANCIAL STATEMENT FINDINGS

2021-01 Medical Claims Payable

Condition: We noted that the County did not make an adjustment to agree their medical claims payable on the trial balance to their medical claims payable estimate for fiscal year 2021. This resulted in medical claims payable and expense to be overstated in the Health & Life insurance Fund by approximately $664,000.

Recommendation: We recommend the County ensures all adjustments are made for medical claims payable as part of its year-end adjustments.

Management's Response: The County Auditor's Office agrees with the comment and the recommendation. The County has always taken the conservative approach regarding the medical claims payable amount. Standard procedures were to adjust our liability as necessary for increases or decreases. For the year ended September 30, 2021, the liability on the County's books was greater than the amount that could be documented using reports from Blue Cross Blue Shield and therefore it needed to be reduced.

Corrective Action Planned: The County will continue to review the medical claims payable as part of its year end procedures and will make the necessary adjustments to the liability at year end.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

2021-02 Non-Compliance with Requirements of Suspension & Debarment

<u>U.S. Department of Treasury</u>
CFDA No. 21.023 – Emergency Rental Assistance Program
Federal Grant Award No. ERA1-2101123522
Grant Period – 1/12/21-9/30/22

Criteria: The Emergency Rental Assistance funding agreement states that 2 CFR Part 180 applies to this grant. In accordance with 2 CFR Part 180, the County must check all recipients for suspension and debarment before payments are made to the recipients.

Condition: During review of this compliance requirement, three instances of noncompliance were noted. There were three recipients of funding for which County could not provide documentation showing the review for suspension and debarment was performed.

Cause: The noncompliance appears to have been an oversight by Brazos County personnel. The documentation for the search performed for one of the recipients did not include the name of the recipient. Regarding the other two recipients, Brazos County did not save documentation of the search that was performed.

Effect: The requirements of the funding agreement were not fully adhered to.

Questioned Costs: This finding did not result in any questioned costs.

Context: We tested 40 recipients who received funding through the County under the Emergency Rental Assistance Program.

Recommendation: We recommend the County staff remain diligent in their procedures for maintaining a documentation trail for the suspension and debarment checks that are performed.

Management's Response: The County Auditor's Office agrees with the comment and the recommendation. The County already follows a policy to include certifications for non-debarment and suspension for vendors prior to issuing payment. This was followed for all payments made regarding the Emergency Rental Assistance funding, however the documentation from 3 recipients was not saved properly.

Corrective Action Planned: The County will be more diligent in retention of adequate records of documentation when checks are performed for suspension and debarments.

BRAZOS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal award findings and questioned costs which are required to be reported in accordance with the Uniform Guidance.

There were no State award findings which are required to be reported in accordance with the State of Texas *Uniform Grant Management Standards* (UGMS), which includes the State of Texas *Single Audit Circular.*

THE STATE OF TEXAS

COUNTY OF BRAZOS