

BRAZORIA COUNTY, TEXAS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2019

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



BRAZORIA COUNTY, TEXAS

Comprehensive Annual Financial Report
For the Year Ended September 30, 2019

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INTRODUCTORY SECTION



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March 13, 2020

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

Greetings:

The Comprehensive Annual Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2019, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

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

KM&L, LLC, Certified Public Accountants, have issued an unmodified (clean) opinion on Brazoria County's financial statements for the year ended September 30, 2019. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of Brazoria County was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. These reports are included in the single audit section of this report.

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

PROFILE OF BRAZORIA COUNTY

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

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

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

Long-term Financial Planning

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

Relevant Financial Policies

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

Major Initiatives

The long-term financial plans of the County include multiple capital projects. In 2018, the County purchased land and building for future Courthouse Complex expansion. Planning consultants presented a courthouse campus Master plan in 2019. Design will be completed in 2020 with construction to begin in 2021.

Various projects are in progress including Airport drainage improvements, a fueling station at West Service Center, Park improvements, a truck weigh station on State Highway 288 and a Precinct 1 Annex building in Lake Jackson.

As part of future planning, the Commissioners' Court created the Brazoria County Toll Road Authority (BCTRA) in December, 2003. BCTRA is charged with the planning for the 288 managed toll lanes. This project will add two lanes in each direction and will run from CR58 near Manvel and extend north to Beltway 8. Construction bid was awarded in 2017 with construction to be complete in 2020. Revenues generated are anticipated to be used to retire a portion of the debt and/or to fund future improvements.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Brazoria County for its comprehensive annual financial report for the fiscal year ended September 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received this prestigious award for the last 26 consecutive fiscal years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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

Respectfully submitted,

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

Connie Garner
County Auditor



Government Finance Officers Association

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

Presented to

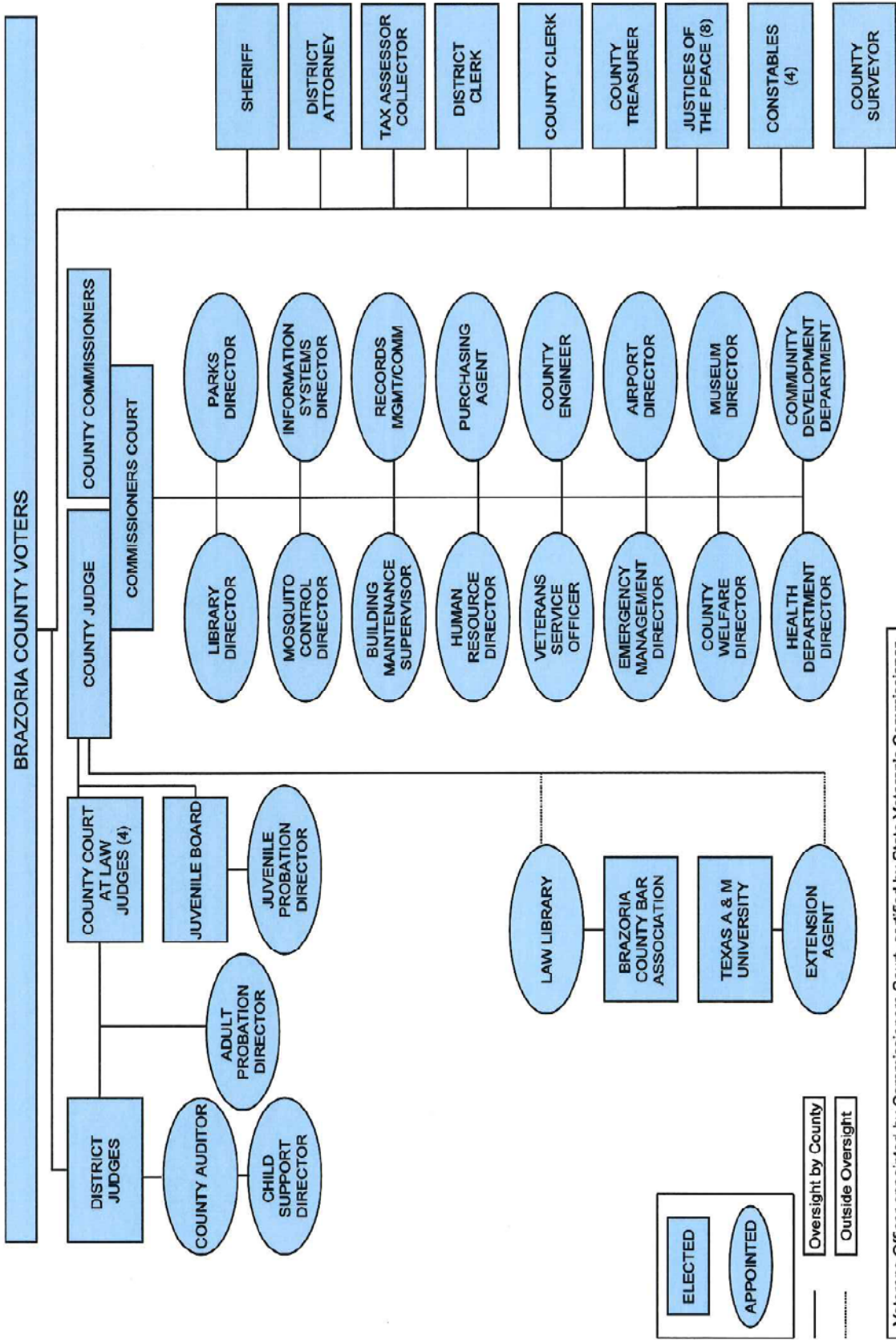
**Brazoria County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO



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

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

BRAZORIA COUNTY, TEXAS
PRINCIPAL OFFICIALS

GOVERNING BODY

Honorable Matthew Sebesta, Jr., County Judge

Donald Payne, Commissioner, Precinct 1

Ryan Cade, Commissioner, Precinct 2

Stacy Adams, Commissioner, Precinct 3

David Linder, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Ro'Vin Garrett, Tax Assessor-Collector

Connie Garner, County Auditor

Cathy Campbell, County Treasurer

Joyce Hudman, County Clerk

Rhonda Barchak, District Clerk

Jeri Yenne, District Attorney

Raethella Jones, District Attorney - Chief Civil Division

Charles Wagner, Sheriff



FINANCIAL SECTION





Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas, as of September 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 19 and pages 108 through 116 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the Financial Data Schedule as required by the Department of Housing and Urban Development, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Texas Single Audit Circular (*Uniform Grant Management Standards*) and is also not a required part of the basic financial statements.

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

The combining and individual nonmajor fund financial statements, the Financial Data Schedule as required by the Department of Housing and Urban Development, and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Financial Data Schedules as required by the Department of Housing and Urban Development, and the schedules 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 13, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
March 13, 2020



BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2019

As management of Brazoria County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - iv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year for governmental and business-type activities by \$ 359,131,934 and \$ 16,661,114 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of \$ 35,086,626 and the business-type activities reported a deficit unrestricted net position of \$ 1,869,925, which may be used to meet the government's ongoing obligations to citizens and creditors within the County's fund designations.
- The County's total net position increased for governmental activities by \$ 42,758,439 and decreased for business-type activities by \$ 1,281,980.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 166,506,818 and its enterprise fund reported ending net position of \$ 16,707,231. 63.63% and (10.92%) of these total amounts, \$ 105,947,695 (unassigned fund balance) and \$ 1,823,808 (deficit unrestricted net position), respectively, were available for use within the County's fund designations.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 106,867,643 or 81.18% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2019*

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

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

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

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

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2019

The County maintains one hundred four (104) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road & Bridge Fund and the FEMA Harvey 2017 Fund; all of which are considered to be major funds. Data from the other one hundred one (101) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 26 through 32 of this report.

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

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 44 through 105 of this report.

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

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 132 through 235 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$ 375,793,048 as of September 30, 2019.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2019

The largest portion of the County's net position, \$ 292,725,011 (77.89%) reflects its investments in capital assets (e.g., land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress), less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

BRAZORIA COUNTY'S NET POSITION

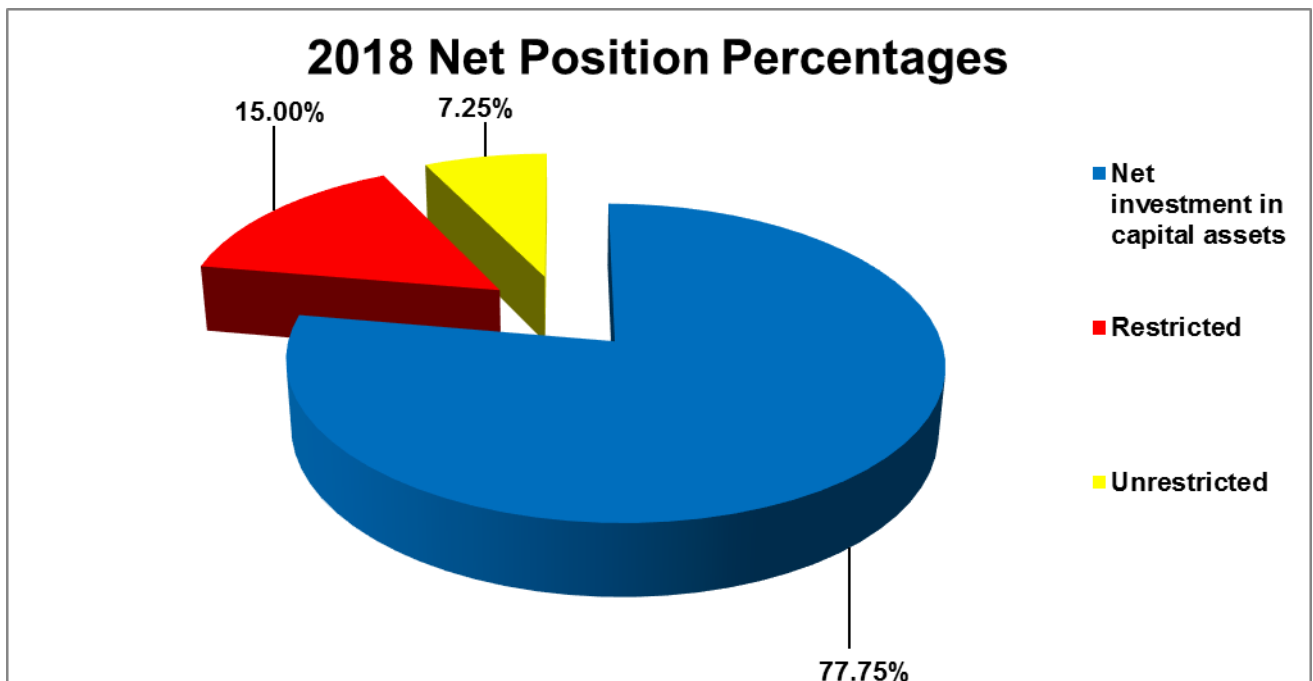
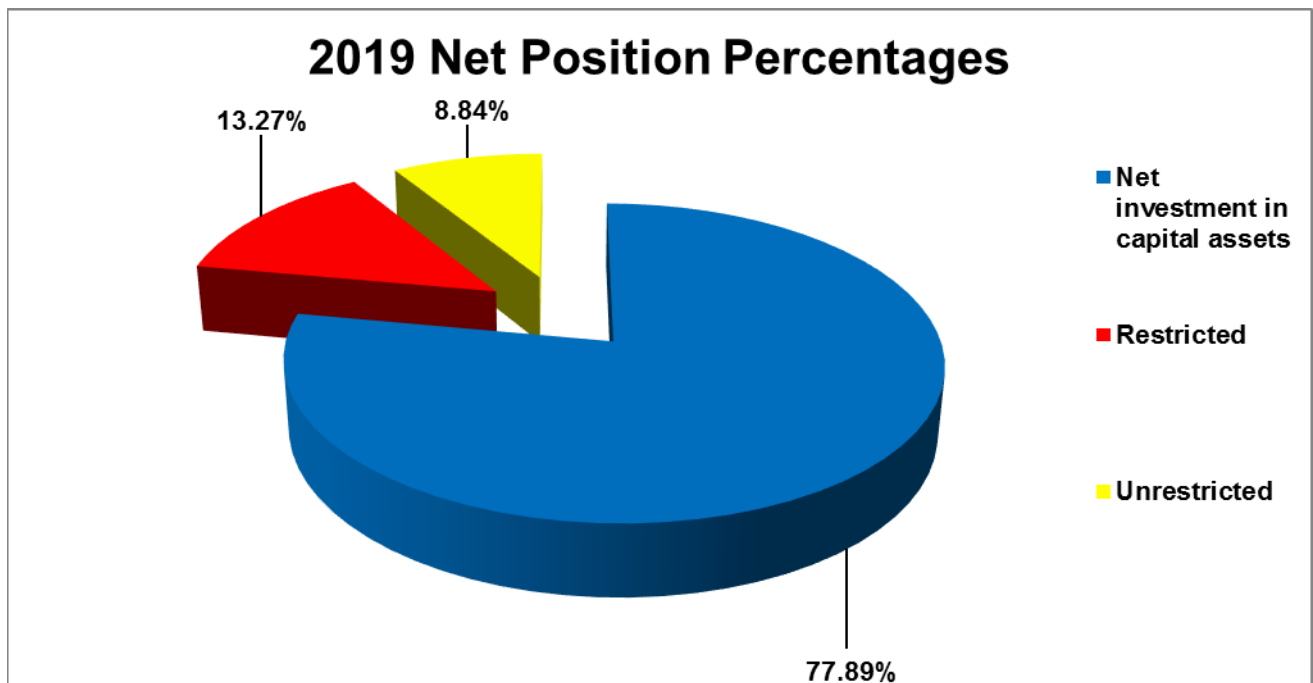
	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
ASSETS						
Current and other assets	\$ 216,233,979	\$ 198,283,040	\$(788,147)	\$(23,869)	\$ 215,445,832	\$ 198,259,171
Capital assets	<u>338,627,936</u>	<u>311,468,108</u>	<u>18,496,602</u>	<u>18,905,534</u>	<u>357,124,538</u>	<u>330,373,642</u>
Total assets	<u>554,861,915</u>	<u>509,751,148</u>	<u>17,708,455</u>	<u>18,881,665</u>	<u>572,570,370</u>	<u>528,632,813</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows of resources	<u>33,281,415</u>	<u>24,987,480</u>	<u>182,194</u>	<u>218,508</u>	<u>33,463,609</u>	<u>25,205,988</u>
Total deferred outflows of resources	<u>33,281,415</u>	<u>24,987,480</u>	<u>182,194</u>	<u>218,508</u>	<u>33,463,609</u>	<u>25,205,988</u>
LIABILITIES						
Current and other liabilities	27,214,412	22,135,793	168,791	117,065	27,383,203	22,252,858
Long-term liabilities	<u>195,323,265</u>	<u>173,926,119</u>	<u>1,004,443</u>	<u>819,644</u>	<u>196,327,708</u>	<u>174,745,763</u>
Total liabilities	<u>222,537,677</u>	<u>196,061,912</u>	<u>1,173,234</u>	<u>936,709</u>	<u>223,710,911</u>	<u>196,998,621</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources	<u>6,473,719</u>	<u>22,303,221</u>	<u>56,301</u>	<u>220,370</u>	<u>6,530,020</u>	<u>22,523,591</u>
Total deferred inflows of resources	<u>6,473,719</u>	<u>22,303,221</u>	<u>56,301</u>	<u>220,370</u>	<u>6,530,020</u>	<u>22,523,591</u>
NET POSITION						
Net investment in capital assets	274,193,972	241,023,067	18,531,039	18,905,534	292,725,011	259,928,601
Restricted	49,851,336	50,155,747			49,851,336	50,155,747
Unrestricted	<u>35,086,626</u>	<u>25,194,681</u>	<u>(1,869,925)</u>	<u>(962,440)</u>	<u>33,216,701</u>	<u>24,232,241</u>
Total net position	<u>\$ 359,131,934</u>	<u>\$ 316,373,495</u>	<u>\$ 16,661,114</u>	<u>\$ 17,943,094</u>	<u>\$ 375,793,048</u>	<u>\$ 334,316,589</u>

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2019

An additional portion of the County's net position of \$ 49,851,336 (13.27%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$ 33,216,701 (8.84%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2019, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate categories—governmental and business-type activities, with the exception of the deficit unrestricted net position in the business-type activities of \$ 1,869,925, caused primarily by losses on operations.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2019*

Analysis of the County's Operations. Overall the County had an increase in net position of \$ 41,476,459. Governmental activities reported an increase in net position in the amount of \$ 42,758,439, while the business-type activities reported a decrease in net position in the amount of \$ 1,281,980. The reasons for the increase of net position in the governmental activities is primarily related to capital assets balances and the recovery of funds from the Federal Emergency Management Agency related to Hurricane Harvey. Net investment in capital asset balances increased by \$ 32,796,410, substantially due to the receipt of federal grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of \$ 5,569,516 for road projects and the acceptance of roads to the County road system of \$ 8,312,910. Unrestricted net position increased \$ 9,891,945, primarily due to the County recognizing \$ 10,329,564 of federal revenue from the Federal Emergency Management Agency through the Disaster Grants – Public Assistance Program. The reason for the decrease of net position in the business-type activities is primarily related to the \$ 1,321,717 of depreciation expense for the current year.

The following table provides a summary of the County's operations for the years ended September 30, 2019 and 2018:

BRAZORIA COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	September 30,		September 30,		September 30,	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for services	\$ 31,772,057	\$ 23,257,111	\$ 3,010,964	\$ 2,912,439	\$ 34,783,021	\$ 26,169,550
Operating grants and contributions	36,340,548	17,459,322	90,303	50,000	36,430,851	17,509,322
Capital grants and contributions	6,743,377	3,800,879			6,743,377	3,800,879
General Revenues:						
Property taxes	126,124,289	122,695,031			126,124,289	122,695,031
Sales and other taxes	34,405,177	34,953,712			34,405,177	34,953,712
Grants and contributions not restricted to specific programs	70,202	77,234			70,202	77,234
Investment income	4,000,026	2,557,533	45	373	4,000,071	2,557,906
Gain on sale of capital assets	159,277	73,625			159,277	73,625
Miscellaneous	<u>1,674,561</u>	<u>651,734</u>			<u>1,674,561</u>	<u>651,734</u>
Total revenues	<u>241,289,514</u>	<u>205,526,181</u>	<u>3,101,312</u>	<u>2,962,812</u>	<u>244,390,826</u>	<u>208,488,993</u>

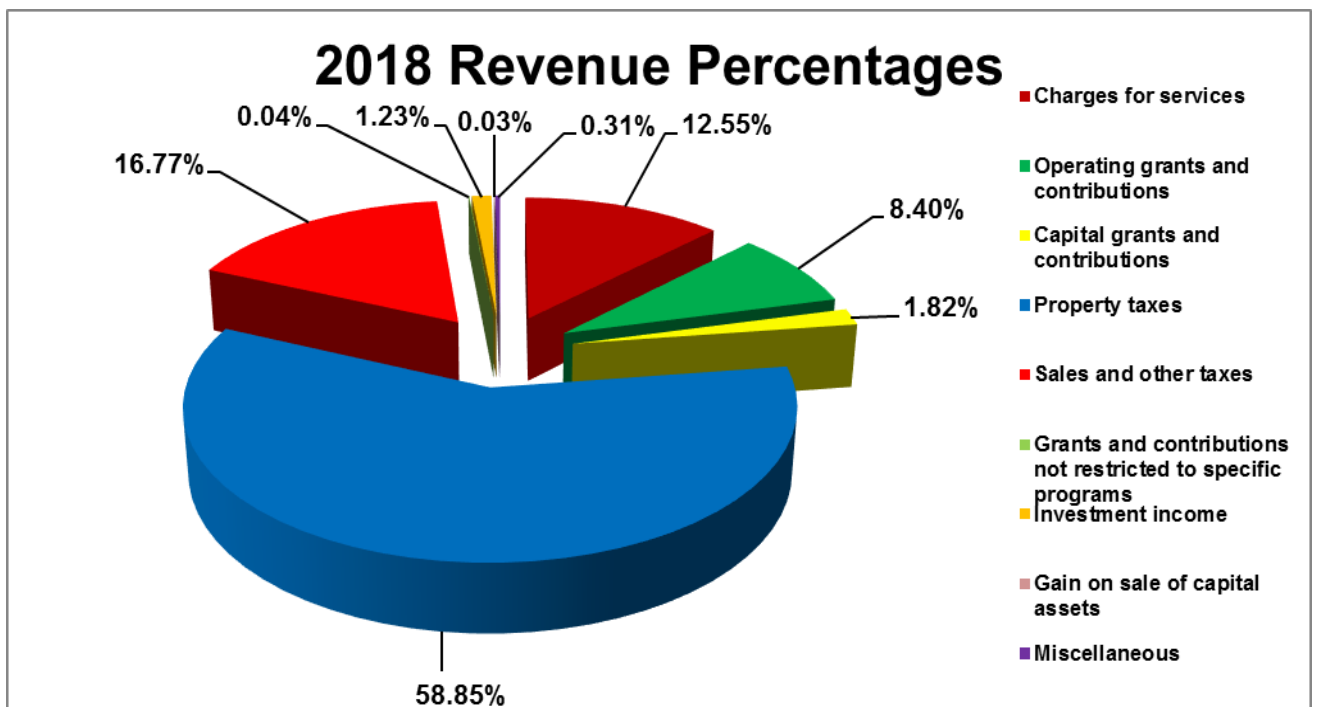
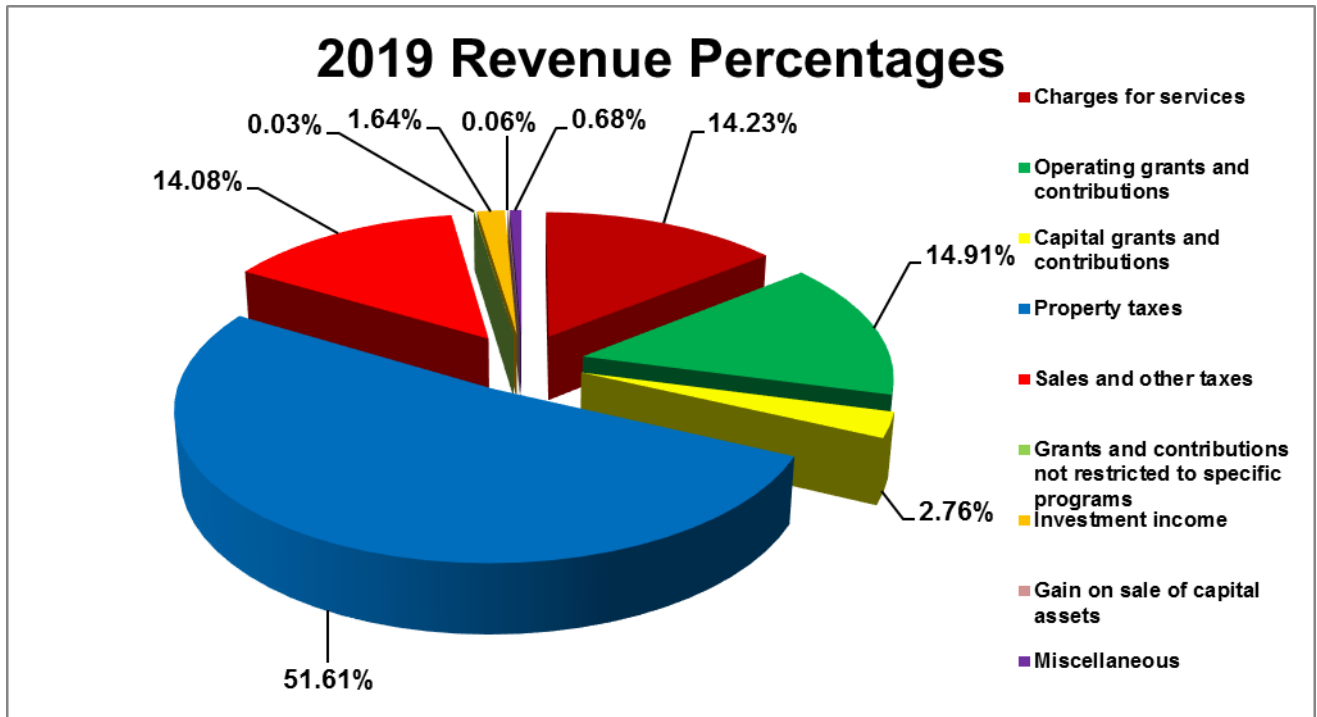
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BRAZORIA COUNTY, TEXAS

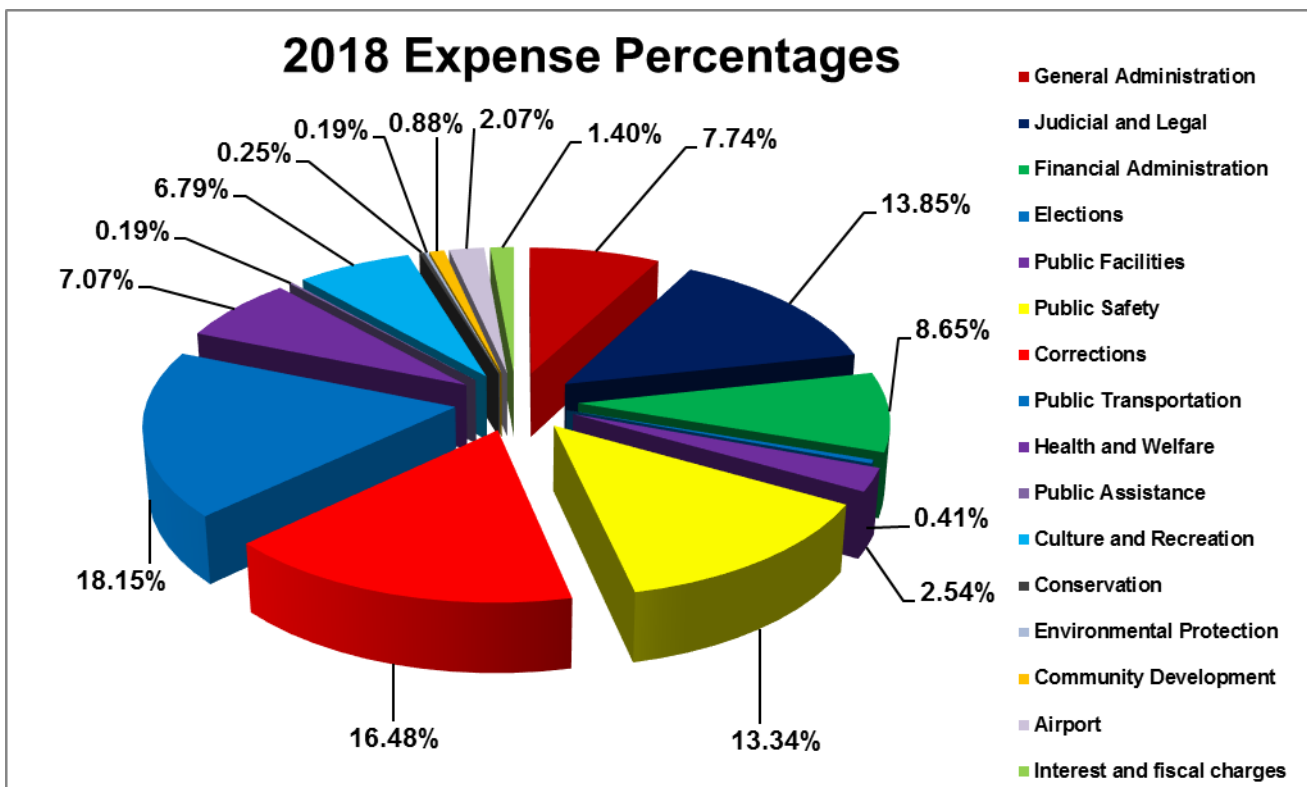
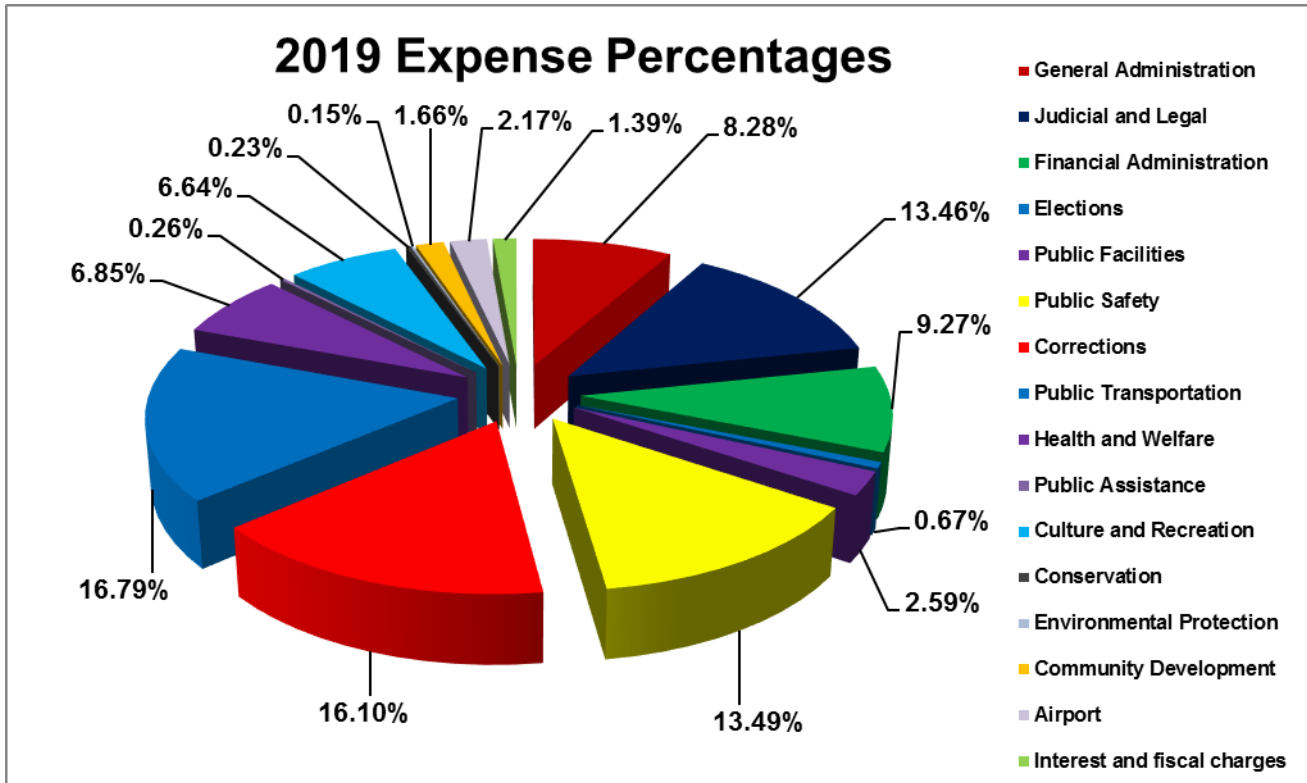
*Management's Discussion and Analysis
For the Year Ended September 30, 2019*

	Governmental Activities		Business-type Activities		Totals	
	September 30,		September 30,		September 30,	
	2019	2018	2019	2018	2019	2018
Expenses:						
General administration	\$ 16,810,991	\$ 15,943,484	\$	\$	\$ 16,810,991	\$ 15,943,484
Judicial and legal	27,314,883	28,537,150			27,314,883	28,537,150
Financial administration	18,805,435	17,830,059			18,805,435	17,830,059
Elections	1,361,669	836,365			1,361,669	836,365
Public facilities	5,247,189	5,225,522			5,247,189	5,225,522
Public safety	27,381,203	27,482,318			27,381,203	27,482,318
Corrections	32,662,051	33,957,749			32,662,051	33,957,749
Public transportation	34,073,697	37,398,020			34,073,697	37,398,020
Health and welfare	13,889,607	14,577,622			13,889,607	14,577,622
Public assistance	527,800	403,000			527,800	403,000
Culture and recreation	13,473,732	13,987,290			13,473,732	13,987,290
Conservation	474,122	506,265			474,122	506,265
Environmental protection	309,487	392,236			309,487	392,236
Community development	3,361,334	1,820,655			3,361,334	1,820,655
Airport			4,404,534	4,275,005	4,404,534	4,275,005
Interest and fiscal charges	<u>2,816,633</u>	<u>2,895,303</u>			<u>2,816,633</u>	<u>2,895,303</u>
Total expenses	<u>198,509,833</u>	<u>201,793,038</u>	<u>4,404,534</u>	<u>4,275,005</u>	<u>202,914,367</u>	<u>206,068,043</u>
Increase (decrease) in net position before transfers	42,779,681	3,733,143	(1,303,222)	(1,312,193)	41,476,459	2,420,950
Transfers	<u>(21,242)</u>		<u>21,242</u>		<u>-0-</u>	<u>-0-</u>
Change in net position	42,758,439	3,733,143	(1,281,980)	(1,312,193)	41,476,459	2,420,950
Net position - beginning	<u>316,373,495</u>	<u>312,640,352</u>	<u>17,943,094</u>	<u>19,255,287</u>	<u>334,316,589</u>	<u>331,895,639</u>
Net position - ending	<u>\$ 359,131,934</u>	<u>\$ 316,373,495</u>	<u>\$ 16,661,114</u>	<u>\$ 17,943,094</u>	<u>\$ 375,793,048</u>	<u>\$ 334,316,589</u>

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2019



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
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BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2019*

Financial Analysis of the County's Funds

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 166,506,818. The unassigned fund balance of \$ 105,947,695 constitutes 63.63% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable \$ 2,462,101, 2) restricted \$ 56,374,807, and 3) committed \$ 1,722,215.

Fund balance of the General Fund increased by \$ 5,032,213; the Road & Bridge Fund decreased by \$ 3,713,964; the FEMA Flood Disaster 2017 Fund increased by \$ 4,119,305; and, other governmental funds increased by \$ 1,577,615. The General Fund revenue increased by \$ 5.3 million from a combination of increased property taxes of \$ 2.1 million on higher property tax values, increased investment income of \$ 1.1 million and intergovernmental revenue increased \$ 2.3 million due to various grants. The General Fund expenditures increased by \$ 6.1 million due to increased salaries and benefits costs. The Road & Bridge intergovernmental revenue increased due to FEMA reimbursements. Miscellaneous revenue increased due to the acceptance of roads into the County system. Road & Bridge expenditures increased due to increased salaries and benefit costs as well as planned road projects that were previously delayed by Hurricane Harvey. The FEMA Flood Disaster 2017 Fund intergovernmental revenue increased due to FEMA reimbursements.

Proprietary funds. The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The enterprise fund is used to account for airport operations. Net position at September 30, 2019 amounted to \$ 16,707,231. Total net position decreased \$ 1,300,193 (approximately 7.22%), and the decrease was primarily due to the depreciation expense.

General Fund Budgetary Highlights. Over the course of the year, the County recommended and the Commissioners approved several revisions to budgeted revenue and appropriations. Differences between the original budget and the final amended budget was a \$ 1.5 million increase in estimated revenues, and a \$ 5.4 million increase in appropriations and were primarily for the following:

- The \$ 2.2 million re-appropriation of funds for prior year-end encumbrances.
- The \$ 3.3 million approval for the one-time lump sum payment to Texas County & District Retirement System to reduce the net pension liability.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2019

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

- Intergovernmental revenue exceeded budget due to various grants.
- Investment income increased due to an increase in investable cash.
- Expenditures in public safety were less than budgeted due to turnover and the inability to fill vacant positions.
- Expenditures in general administration were less than budgeted due to unused contingency.
- Expenditures in health and welfare were less than budgeted due to a decrease in indigent health care costs.
- Expenditures in capital outlay were less than budgeted due to a decision to delay a land purchase.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2019, amounts to \$ 357,124,538 (net of accumulated depreciation). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress.

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

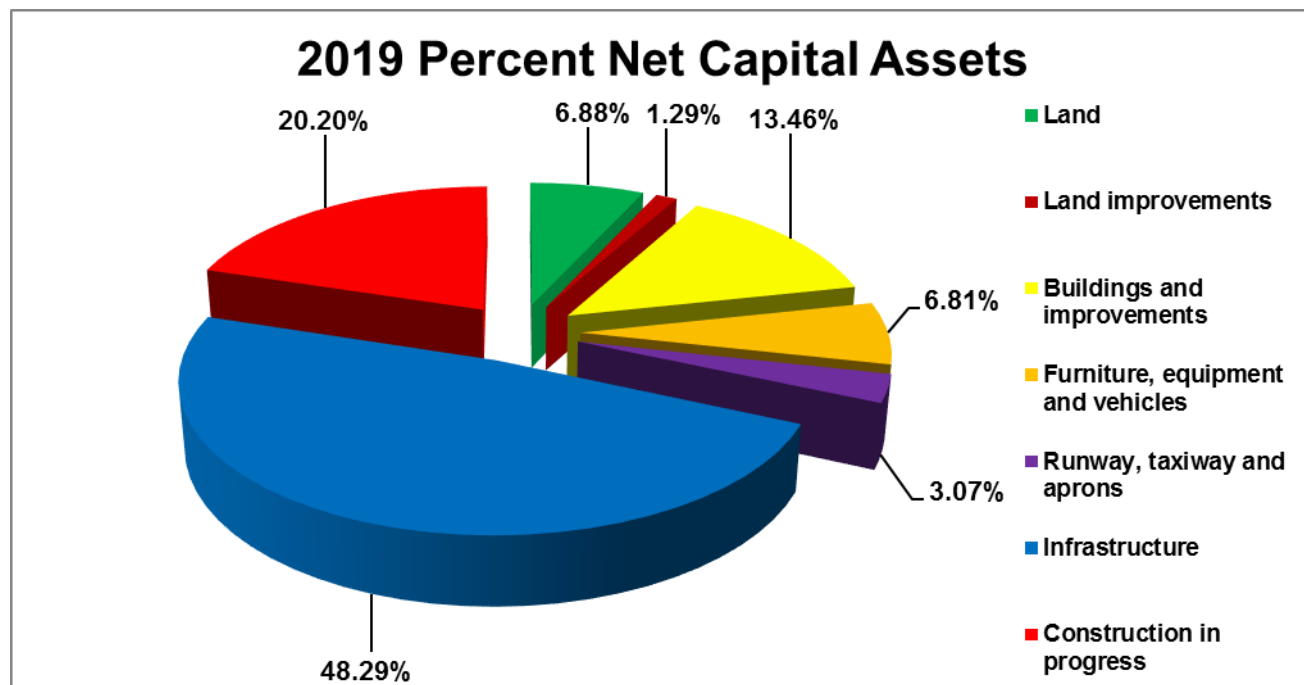
- Purchase of Right of Ways - \$ 147,142
- Completion of bridges - \$ 1,182,893 and East Annex Engineer office renovations - \$ 152,463
- Purchase of computer hardware - \$ 714,013, computer software \$ 372,813, Sheriff crime equipment - \$ 280,093, and Park playground equipment - \$ 98,519
- Vehicles and equipment were acquired, primarily as replacements to vehicles and Road & Bridge equipment, for \$ 4,103,966
- Acceptance of roads to the County's road system and completion of roads for \$ 8,312,910 and \$ 17,201,730, respectively
- Road & Bridge projects were initiated or continued at costs of \$ 55,816,149 and \$ 965,780, respectively
- A variety of other construction in progress projects including: Airport drainage improvements - \$ 1,158,784, Airport water and sewer improvements - \$ 930,794, Animal Control facility - \$ 208,876, Courthouse Campus parking improvements - \$ 126,034, Courthouse heating and air conditioning system - \$ 743,250, Detention Center heating and air conditioning system - \$ 1,850,418, Health department generators - \$ 98,640, Museum renovations - \$ 1,162,131, Odyssey courts and justice software - \$ 154,564, Park projects - \$ 1,280,888, Precinct 1 Annex building in Lake Jackson - \$ 793,662, Restore Act grants - Quintana fishing pier - \$ 127,113 and San Bernard River jetties - \$ 847,251, South and West Service Center improvements - \$ 1,195,001, State Highway 288 truck weigh station - \$ 3,806,611, and West Service Center fueling station - \$ 786,121.

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2019

BRAZORIA COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation

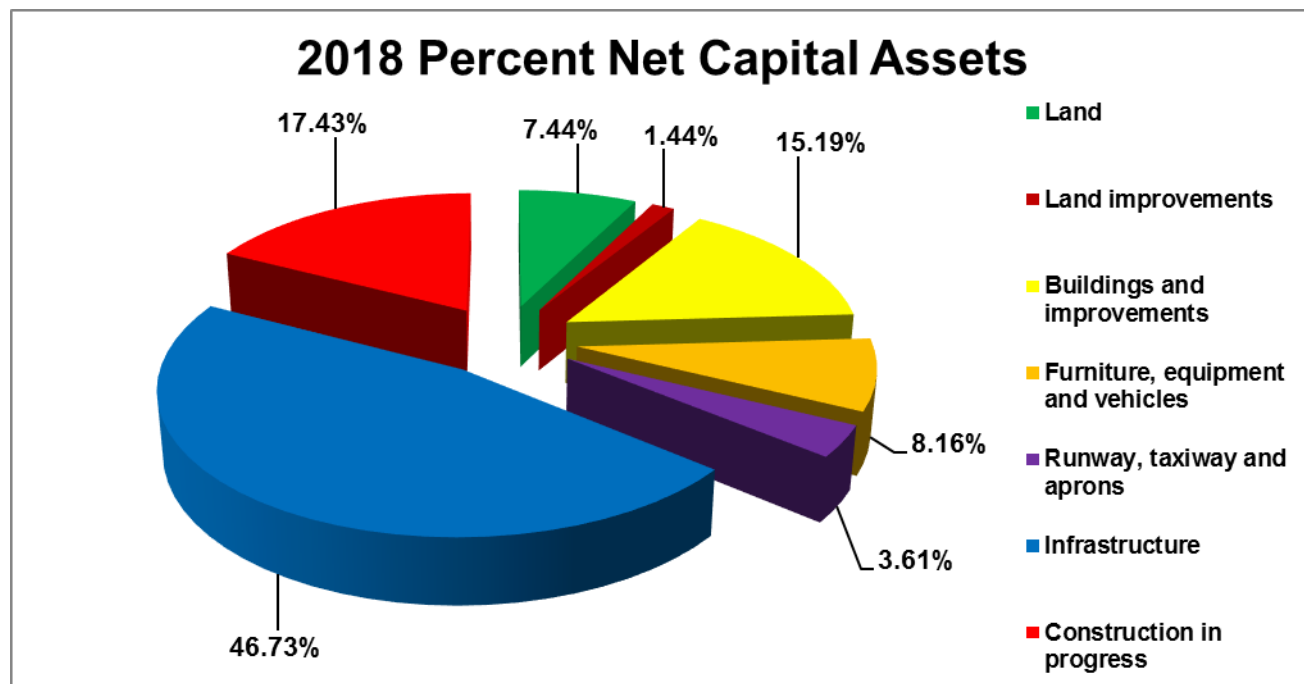
	Governmental Activities		Business-type Activities		Totals	
	September 30,		September 30,		September 30,	
	2019	2018	2019	2018	2019	2018
Land	\$ 23,027,257	\$ 23,008,192	\$ 1,558,687	\$ 1,558,687	\$ 24,585,944	\$ 24,566,879
Land improvements	4,625,677	4,742,962			4,625,677	4,742,962
Buildings and improvements	43,217,704	45,116,696	4,853,734	5,078,186	48,071,438	50,194,882
Furniture, equipment and vehicles	24,105,252	26,691,428	201,852	280,293	24,307,104	26,971,721
Runway, taxiway and aprons			10,951,535	11,942,868	10,951,535	11,942,868
Infrastructure	172,442,996	154,373,042			172,442,996	154,373,042
Construction in progress	<u>71,209,050</u>	<u>57,535,788</u>	<u>930,794</u>	<u>45,500</u>	<u>72,139,844</u>	<u>57,581,288</u>
Total	<u>\$ 338,627,936</u>	<u>\$ 311,468,108</u>	<u>\$ 18,496,602</u>	<u>\$ 18,905,534</u>	<u>\$ 357,124,538</u>	<u>\$ 330,373,642</u>

Additional information on the County's capital assets can be found in Note 6 on pages 74 through 79 of this report.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2019*



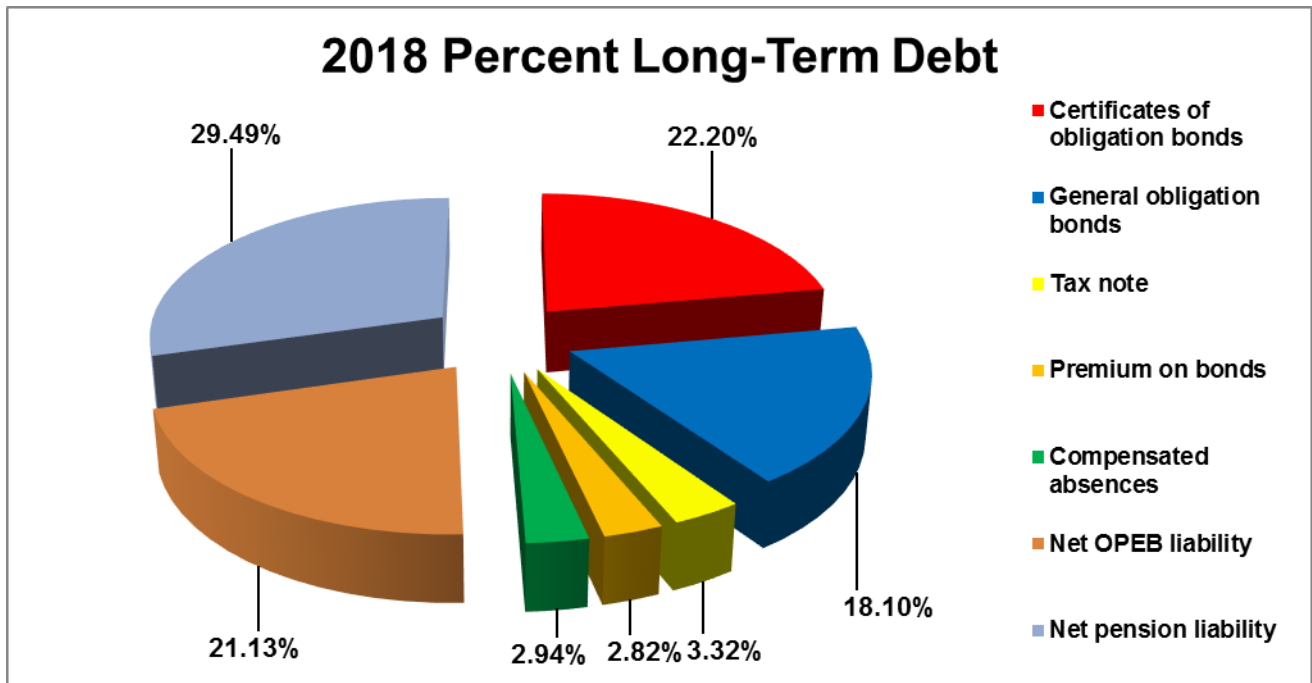
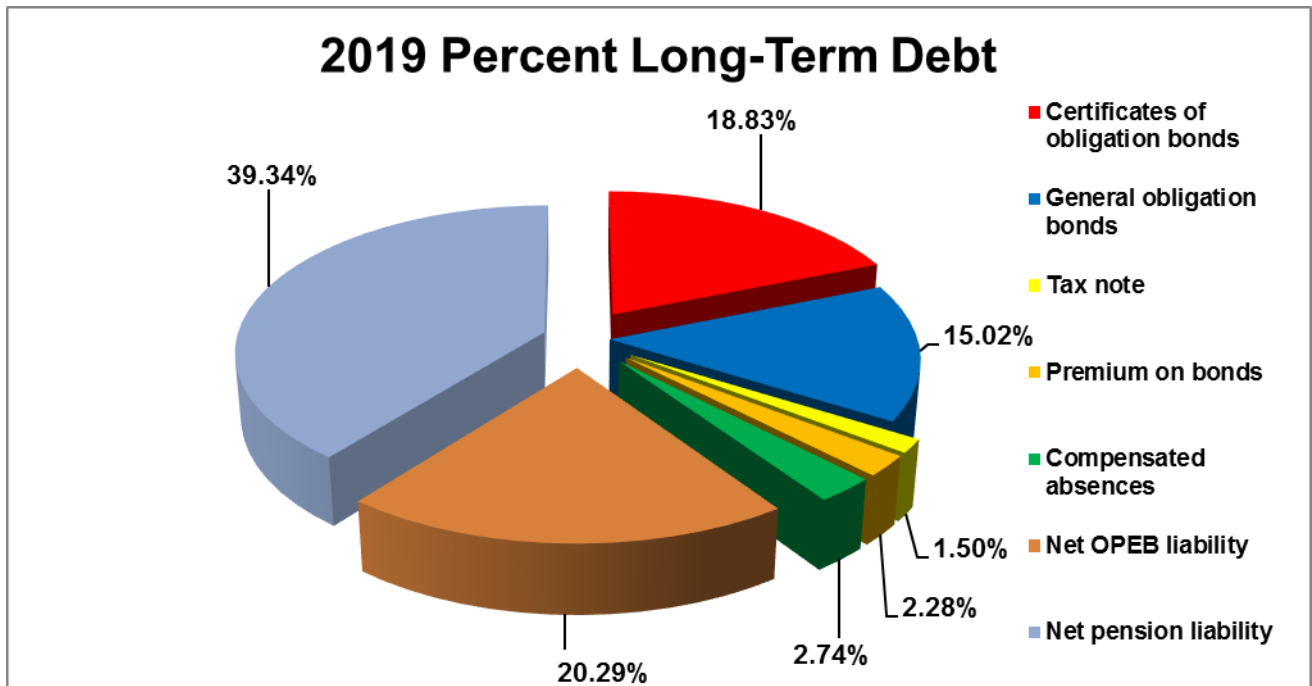
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 69,425,000 which, comprises bonded debt backed by the full faith and credit of the County. These bonds and tax note will be retired with revenues from property and sales taxes, and fees for services.

BRAZORIA COUNTY'S LONG-TERM DEBT

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Certificates of obligation bonds	\$ 36,975,000	\$ 38,795,000	\$	\$	\$ 36,975,000	\$ 38,795,000
General obligation bonds	29,500,000	31,630,000			29,500,000	31,630,000
Tax note	2,950,000	5,805,000			2,950,000	5,805,000
Premium on bonds	4,470,789	4,923,161			4,470,789	4,923,161
Compensated absences	5,315,940	5,078,003	54,434	54,878	5,370,374	5,132,881
Net OPEB liability	39,266,026	36,562,627	386,268	361,441	39,652,294	36,924,068
Net pension liability	<u>76,845,510</u>	<u>51,132,328</u>	<u>563,741</u>	<u>403,325</u>	<u>77,409,251</u>	<u>51,535,653</u>
Total	<u>\$ 195,323,265</u>	<u>\$ 173,926,119</u>	<u>\$ 1,004,443</u>	<u>\$ 819,644</u>	<u>\$ 196,327,708</u>	<u>\$ 174,745,763</u>

During the fiscal year, the County's total debt increased \$ 21,581,945 or 12.35%. The increase was due primarily to the increase in the net pension liability after the most recent actuarial valuation.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2019*

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

Additional information on the County's long-term debt can be found in Note 8 on pages 80 through 85 of this report.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth during these current economic times. The population of the County is estimated at 372,966 in 2019 and is expected to grow to 417,260 by 2024.

The number of households has increased to 128,564 in 2019 and is expected to grow to 144,599 by 2024. Estimated average (mean) household income for 2019 is \$ 100,097 and is expected to grow to \$ 114,425 by 2024. Income per capita is currently at \$ 34,836 and is expected to grow to \$ 39,948.

All of these factors were considered in preparing Brazoria County's budget for the 2020 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds increased to \$ 166,506,818. Brazoria County has appropriated \$ 38.1 million of this amount for spending in the 2020 fiscal year budget. It is expected that conservative revenue budgets will serve to make the actual decrease in fund balance far less than budgeted. The overall tax rate decreased from \$ 0.427914 per \$ 100 of assessed valuation for 2019 to \$0.415233 per \$ 100 valuation for 2020.

Request for Information

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



BASIC FINANCIAL STATEMENTS

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2019

Exhibit 1
Page 1 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and temporary investments	\$ 131,482,532	\$ 34,537	\$ 131,517,069	\$ 41,444,154
Receivables (Net of Allowance for Uncollectibles):				
Taxes	1,369,224		1,369,224	
Accounts	18,093,505	449,985	18,543,490	
Special assessments	2,116,767		2,116,767	
Due from other governments	19,149,443	39,219	19,188,662	2,980,299
Accrued interest	71,842		71,842	126
Interfund balances	1,395,532	(1,395,532)	-0-	
Inventories	603,220	72,514	675,734	
Prepaid expenses	1,849,881	11,130	1,861,011	11,469
Investments	15,998,400		15,998,400	
Due from component units	24,094,633		24,094,633	
Long-term receivables	9,000		9,000	
Capital Assets:				
Land	23,027,257	1,558,687	24,585,944	88,425
Land improvements (net)	4,625,677		4,625,677	
Buildings and improvements (net)	43,217,704	4,853,734	48,071,438	
Furniture, equipment and vehicles (net)	24,105,252	201,852	24,307,104	
Runways, taxiways and aprons (net)		10,951,535	10,951,535	
Infrastructure (net)	172,442,996		172,442,996	
Construction in progress	<u>71,209,050</u>	<u>930,794</u>	<u>72,139,844</u>	<u>98,536,004</u>
Total assets	<u>554,861,915</u>	<u>17,708,455</u>	<u>572,570,370</u>	<u>143,060,477</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources	<u>33,281,415</u>	<u>182,194</u>	<u>33,463,609</u>	
Total deferred outflows of resources	<u>33,281,415</u>	<u>182,194</u>	<u>33,463,609</u>	<u>-0-</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION – Continued
September 30, 2019

Exhibit 1
Page 2 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Accounts and accrued liabilities payable	\$ 23,321,230	\$ 147,043	\$ 23,468,273	\$ 7,729,988
Estimated claims payable	1,197,816		1,197,816	
Due to others	533,745		533,745	
Accrued interest payable	255,521		255,521	164,013
Unearned revenue	1,906,100	21,748	1,927,848	50,000
Due to primary government				24,094,633
Noncurrent Liabilities:				
Due within one year	12,798,313	54,434	12,852,747	29,920,594
Due in more than one year	<u>182,524,952</u>	<u>950,009</u>	<u>183,474,961</u>	<u>59,423,948</u>
Total liabilities	<u>222,537,677</u>	<u>1,173,234</u>	<u>223,710,911</u>	<u>121,383,176</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources	<u>6,473,719</u>	<u>56,301</u>	<u>6,530,020</u>	
Total deferred inflows of resources	<u>6,473,719</u>	<u>56,301</u>	<u>6,530,020</u>	<u>-0-</u>
NET POSITION				
Net investment in capital assets	274,193,972	18,531,039	292,725,011	9,267,548
Restricted:				
Capital projects				12,661,524
Debt service	13,170,547		13,170,547	182,778
Public transportation projects	25,748,885		25,748,885	
Records management	4,607,297		4,607,297	
Health services	840,099		840,099	
Other	5,484,506		5,484,508	
Unrestricted	<u>35,086,626</u>	<u>(1,869,925)</u>	<u>33,216,701</u>	<u>(434,549)</u>
Total net position	<u>\$ 359,131,934</u>	<u>\$ 16,661,114</u>	<u>\$ 375,793,048</u>	<u>\$ 21,677,301</u>

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General administration	\$ 16,810,991	\$ 3,637,744	\$ 3,919,746	\$ 62,161
Judicial and legal	27,314,883	14,032,244	1,686,889	29,249
Financial administration	18,805,435	4,281,105	37,007	48,391
Elections	1,361,669	358,305	15,559	
Public facilities	5,247,189	83,985	21,404	
Public safety	27,381,203	1,733,321	262,747	
Corrections	32,662,051	1,988,354	2,047,825	20,234
Public transportation	34,073,697	4,586,095	17,185,536	6,466,836
Health and welfare	13,889,607	537,995	6,739,990	57,691
Public assistance	527,800			
Culture and recreation	13,473,732	485,501	860,902	58,815
Conservation	474,122	12,942	375	
Environmental protection	309,487	9,908		
Community development	3,361,334	24,558	3,330,338	
Interest and fiscal charges	<u>2,816,633</u>		<u>232,230</u>	
Total governmental activities	198,509,833	31,772,057	36,340,548	6,743,377
Business-type Activities:				
Airport	<u>4,404,534</u>	<u>3,010,964</u>	<u>90,303</u>	
Total primary government	<u>\$ 202,914,367</u>	<u>\$ 34,783,021</u>	<u>\$ 36,430,851</u>	<u>\$ 6,743,377</u>
Component Unit:				
Brazoria County Toll Road Authority	<u>\$ 2,961,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,383,529</u>
Total component unit	<u>\$ 2,961,586</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 6,383,529</u>
General Revenue:				
Property taxes				
Sales and other taxes				
Grants and contributions not restricted to specific programs				
Investment income				
Gain on sale of capital assets				
Miscellaneous				
Transfers				
Total general revenues, special items and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

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

<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$(9,191,340)	\$	\$(9,191,340)	\$
(11,566,501)		(11,566,501)	
(14,438,932)		(14,438,932)	
(987,805)		(987,805)	
(5,141,800)		(5,141,800)	
(25,385,135)		(25,385,135)	
(28,605,638)		(28,605,638)	
(5,835,230)		(5,835,230)	
(6,553,931)		(6,553,931)	
(527,800)		(527,800)	
(12,068,514)		(12,068,514)	
(460,805)		(460,805)	
(299,579)		(299,579)	
(6,438)		(6,438)	
<u>(2,584,403)</u>		<u>(2,584,403)</u>	
(123,653,851)	-0-	(123,653,851)	-0-
	<u>(1,303,267)</u>	<u>(1,303,267)</u>	
<u>(123,653,851)</u>	<u>(1,303,267)</u>	<u>(124,957,118)</u>	<u>-0-</u>
			<u>3,421,943</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>3,421,943</u>
126,124,289		126,124,289	
34,405,177		34,405,177	
70,202		70,202	
4,000,026	45	4,000,071	1,360,175
159,277		159,277	
1,674,561		1,674,561	
<u>(21,242)</u>	<u>21,242</u>	<u>-0-</u>	
<u>166,412,290</u>	<u>21,287</u>	<u>166,433,577</u>	<u>1,360,175</u>
42,758,439	(1,281,980)	41,476,459	4,782,118
<u>316,373,495</u>	<u>17,943,094</u>	<u>334,316,589</u>	<u>16,895,183</u>
<u>\$ 359,131,934</u>	<u>\$ 16,661,114</u>	<u>\$ 375,793,048</u>	<u>\$ 21,677,301</u>

BRAZORIA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2019

Exhibit 3
Page 1 of 2

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	FEMA Harvey 2017 Fund	Other Governmental Funds	
Assets and Deferred Outflows of Resources					
Assets:					
Cash and temporary investments	\$ 78,842,509	\$ 22,242,050	\$	\$ 25,555,664	\$ 126,640,223
Investments	15,998,400				15,998,400
Receivables (Net of Allowance for Uncollectibles):					
Taxes	905,349	346,454		117,421	1,369,224
Accounts	260,928	494		27,273	288,695
Special assessments		1,356,517		760,250	2,116,767
Due from other governments	6,697,542	6,721,540	3,619,131	2,111,230	19,149,443
Accrued interest	71,775				71,775
Due from other funds	6,857,164		49,293	6,791	6,913,248
Inventories	16,668	252,786		333,766	603,220
Prepaid expenditures	1,762,126	14,702		73,053	1,849,881
Due from component units	14,493,190	135,967		9,465,476	24,094,633
Long-Term Receivables:					
Accounts	9,000				9,000
Total assets	<u>125,914,651</u>	<u>31,070,510</u>	<u>3,668,424</u>	<u>38,450,924</u>	<u>199,104,509</u>
Deferred Outflows of Resources:					
Deferred outflows of resources					-0-
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 125,914,651</u>	<u>\$ 31,070,510</u>	<u>\$ 3,668,424</u>	<u>\$ 38,450,924</u>	<u>\$ 199,104,509</u>

BRAZORIA COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS - Continued**

September 30, 2019

Exhibit 3

Page 2 of 2

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	FEMA Harvey 2017 Fund	Other Governmental Funds	
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts and accrued liabilities payable	\$ 14,372,933	\$ 5,598,928	\$ 117,288	\$ 1,820,192	\$ 21,909,341
Due to others	533,745				533,745
Due to other funds	56,084		3,158,776	1,792,923	5,007,783
Unearned revenue	<u>683,439</u>	<u>451,842</u>	<u>7,816</u>	<u>763,003</u>	<u>1,906,100</u>
Total liabilities	<u>15,646,201</u>	<u>6,050,770</u>	<u>3,283,880</u>	<u>4,376,118</u>	<u>29,356,969</u>
Deferred Inflows of Resources:					
Deferred inflows of resources	<u>743,442</u>	<u>1,641,829</u>		<u>855,451</u>	<u>3,240,722</u>
Total deferred inflows of resources	<u>743,442</u>	<u>1,641,829</u>	<u>-0-</u>	<u>855,451</u>	<u>3,240,722</u>
Fund Balances:					
Nonspendable	1,787,794	267,488		406,819	2,462,101
Restricted	87,764	23,110,423	384,544	32,792,076	56,374,807
Committed	781,807			940,408	1,722,215
Unassigned	<u>106,867,643</u>			<u>(919,948)</u>	<u>105,947,695</u>
Total fund balances	<u>109,525,008</u>	<u>23,377,911</u>	<u>384,544</u>	<u>33,219,355</u>	<u>166,506,818</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 125,914,651</u>	<u>\$ 31,070,510</u>	<u>\$ 3,668,424</u>	<u>\$ 38,450,924</u>	<u>\$ 199,104,509</u>

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

BRAZORIA COUNTY, TEXAS

Exhibit 3R

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

September 30, 2019

Total fund balances - governmental funds balance sheet (Exhibit 3)	\$ 166,506,818
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Amounts reported for *governmental activities* in the statement of net position (Exhibit 1) are different because:

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

Capital assets less accumulated depreciation	338,627,936
Judicial accounts receivables net of related allowance for uncollectible accounts	16,738,145
Property taxes receivable net of allowance for uncollectible account and sixty day collections	1,123,954
Special assessments receivable net of allowance for uncollectible accounts	2,116,768

Pension and OPEB Deferred Outflows/(Inflows) of Resources:

Deferred outflows of resources - pension	\$ 22,214,742	
Deferred inflows of resources - pension	(3,398,751)	
Deferred outflows of resources - OPEB	2,752,821	
Deferred inflows of resources - OPEB	(3,074,968)	
Subsequent pension contributions	<u>7,433,364</u>	25,927,208

Bond refunding costs less accumulated amortization	880,488
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Liabilities and Deferred Inflows of Resources (Excluding Internal Service Funds):

Payables for bond principal	(66,475,000)
Payables for tax note principal	(2,950,000)
Premium on the issuance of bonds less accumulated amortization	(4,470,789)
Payables for bond accrued interest	(247,956)
Payables for tax note accrued interest	(7,565)
Payables for compensated absences	(5,315,940)
Payables for net OPEB liability	(39,266,026)
Payables for net pension liability	(76,845,510)

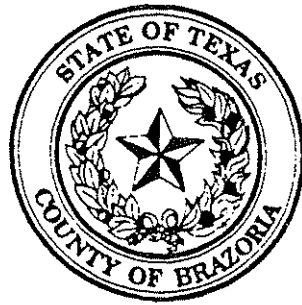
Internal Service Funds (Net Positions):

Self-Insurance Funds:

Liability Fund	\$ 1,006,519	
Health Fund	1,743,662	
Health Clinic Fund	<u>39,222</u>	<u>2,789,403</u>

Net position of governmental activities – statement of net position (Exhibit 1)	\$ <u>359,131,934</u>
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The notes to the financial statements are an integral part of this statement.



BRAZORIA COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2019

Exhibit 4
Page 1 of 2

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	FEMA Harvey 2017 Fund	Other Governmental Funds	
REVENUES					
Property taxes	\$ 83,388,798	\$ 32,372,018	\$	\$ 10,522,622	\$ 126,283,438
Sales taxes	33,830,167				33,830,167
Intergovernmental	4,053,866	7,405,795	4,571,181	16,144,732	32,175,574
Charges for services	9,467,683	630		3,885,155	13,353,468
Licenses and permits	1,410,481	4,016,113		114,358	5,540,952
Fines and forfeitures	4,048,150			236,689	4,284,839
Special assessments		63,575		43,255	106,830
Investment income	2,691,115	785,777		472,360	3,949,252
Miscellaneous	2,614,859	9,200,680	43,115	1,677,812	13,536,466
Total revenues	<u>141,505,119</u>	<u>53,844,588</u>	<u>4,614,296</u>	<u>33,096,983</u>	<u>233,060,986</u>
EXPENDITURES					
Current:					
General administration	12,911,728		70,402	2,214,226	15,196,356
Judicial and legal	23,663,792			2,025,175	25,688,967
Financial administration	17,468,610			81,224	17,549,834
Elections	307,954			158,409	466,363
Public facilities	4,638,972				4,638,972
Public safety	23,718,306			559,925	24,278,231
Corrections	26,579,984			3,495,625	30,075,609
Public transportation		21,518,206		74,095	21,592,301
Health and welfare	4,790,693			8,133,162	12,923,855
Public assistance	410,000				410,000
Culture and recreation	12,052,372		164,744	201,103	12,418,219
Conservation	437,517			4,538	442,055
Environmental protection	259,450			42,070	301,520
Community development				3,346,093	3,346,093
Capital outlay	4,410,548	35,876,595	309,138	6,373,200	46,969,481
Debt Service:					
Principal				6,805,000	6,805,000
Interest and fiscal charges				3,161,438	3,161,438
Total expenditures	<u>131,649,926</u>	<u>57,394,801</u>	<u>544,284</u>	<u>36,675,283</u>	<u>226,264,294</u>
Excess (deficiency) of revenues over expenditures	<u>9,855,193</u>	<u>(3,550,213)</u>	<u>4,070,012</u>	<u>(3,578,300)</u>	<u>6,796,692</u>

BRAZORIA COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS - Continued**

For the Year Ended September 30, 2019

Exhibit 4
Page 2 of 2

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	FEMA Harvey 2017 Fund	Other Governmental Funds	
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	\$ 267,717	\$ 127,766	\$	\$ 2,350	\$ 397,833
Transfers in	244,397	3,450	49,293	5,439,387	5,736,527
Transfers out	(5,335,094)	(294,967)		(285,822)	(5,915,883)
Total other financing sources (uses)	(4,822,980)	(163,751)	49,293	5,155,915	218,477
Net change in fund balance	5,032,213	(3,713,964)	4,119,305	1,577,615	7,015,169
Fund balance - beginning	<u>104,492,795</u>	<u>27,091,875</u>	(3,734,761)	<u>31,641,740</u>	<u>159,491,649</u>
Fund balance - ending	<u>\$ 109,525,008</u>	<u>\$ 23,377,911</u>	<u>\$ 384,544</u>	<u>\$ 33,219,355</u>	<u>\$ 166,506,818</u>

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

BRAZORIA COUNTY, TEXAS

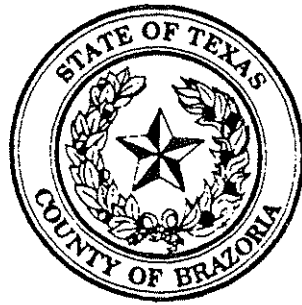
Exhibit 4R

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

For the Year Ended September 30, 2019

Net change in fund balances - total governmental funds (Exhibit 4)	\$	7,015,169
Amounts reported for <i>governmental activities</i> in the statement of activities (Exhibit 2) are different because:		
Revenues and Other Resources (Excluding Internal Service Funds):		
Property tax revenues	(	222,724)
Special assessment revenues		531,755
Loss on the retirement of capital assets	(	238,556)
Judicial revenues		3,582,935
Expenditures/Expenses and Other Uses (Excluding Internal Service Funds):		
Capital expenditures		46,969,481
Depreciation of capital assets	(	19,571,097)
Bond refunding cost	(	126,033)
Tax note principal payments		2,855,000
Bond principal payments		3,950,000
Premium on the issuance of bonds and amortization		452,372
Bond interest		11,145
Tax note interest		7,321
Compensated absences	(	237,937)
Net OPEB liability	(	1,624,828)
Net pension liability	(	2,542,283)
Internal Service Funds Statement of Revenues, Expenses and Changes in Net Position:		
Self-Insurance Funds:		
Liability Fund	\$	24,511
Health Fund		1,919,619
Health Clinic Fund		2,589
		<u>1,946,719</u>
Change in net position of governmental activities (see Exhibit 2)	\$	<u><u>42,758,439</u></u>

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



BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2019

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets:		
Cash and temporary investments	\$ 34,537	\$ 4,842,309
Accounts receivable	449,985	1,066,665
Accrued interest		67
Due from other governments	39,219	
Inventories	72,514	
Prepaid expense	<u>11,130</u>	
Total current assets	<u>607,385</u>	<u>5,909,041</u>
Noncurrent Assets:		
Capital Assets:		
Land	1,558,687	
Buildings and improvements	10,414,734	
Furniture, equipment and vehicles	1,276,964	
Runways, taxiways and aprons	30,388,673	
Construction in progress	930,794	
Accumulated depreciation	<u>(26,073,250)</u>	
Total capital assets (net of accumulated depreciation)	<u>18,496,602</u>	<u>-0-</u>
Total assets	<u>19,103,987</u>	<u>5,909,041</u>
Deferred Outflows of Resources:		
Deferred outflows of resources	<u>182,194</u>	
Total deferred outflows of resources	<u>182,194</u>	<u>-0-</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS - Continued
September 30, 2019

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITIONS		
Current Liabilities:		
Accounts accrued liabilities payable	\$ 147,043	\$ 2,609,705
Compensated absences	54,434	
Due to other funds	1,349,415	556,050
Unearned revenue	<u>21,748</u>	
Total current liabilities	<u>1,572,640</u>	<u>3,165,755</u>
Noncurrent Liabilities:		
Net pension liability	563,741	
Net OPEB liability	<u>386,268</u>	
Total non-current liabilities	<u>950,009</u>	<u>-0-</u>
Total liabilities	<u>2,522,649</u>	<u>3,165,755</u>
Deferred Inflows of Resources:		
Deferred inflows of resources	<u>56,301</u>	
Total deferred inflows of resources	<u>56,301</u>	<u>-0-</u>
Net Position:		
Net investment in capital assets	18,531,039	
Unrestricted	<u>(1,823,808)</u>	<u>2,743,286</u>
Total net position	16,707,231	<u>\$ 2,743,286</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(46,117)</u>	
Net position of business-type activities	<u>\$ 16,661,114</u>	

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended September 30, 2019

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Operating Revenues:		
Sales of fuel and supplies	\$ 1,987,400	\$
Cost of sales	<u>1,639,493</u>	<u> </u>
Gross profit	347,907	-0-
Other Operating Revenue:		
Contributions for self-insurance		21,321,675
Operating grants	90,303	
Rentals	557,285	
Fees	416,621	
Miscellaneous	<u>10,055</u>	<u> </u>
Net operating revenue	<u>1,422,171</u>	<u>21,321,675</u>
Operating Expenses:		
Salaries and wages	687,005	
Employee benefits	357,137	
Supplies	153,675	
Other charges	224,117	19,565,631
Depreciation	<u>1,321,717</u>	<u> </u>
Total operating expenses	<u>2,743,651</u>	<u>19,565,631</u>
Operating income (loss)	<u>(1,321,480)</u>	<u>1,756,044</u>
Non-Operating Revenues:		
Investment income	<u>45</u>	<u>50,774</u>
Total non-operating revenues	<u>45</u>	<u>50,774</u>
Net income (loss) before transfers	<u>(1,321,435)</u>	<u>1,806,818</u>
Transfers in	<u>21,242</u>	<u>158,114</u>
Change in net position	<u>(1,300,193)</u>	<u>1,964,932</u>
Net position - beginning of year	<u>18,007,424</u>	<u>778,354</u>
Net position - end of year	<u>\$ 16,707,231</u>	<u>\$ 2,743,286</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS - Continued
For the Year Ended September 30, 2019

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Business-type Activities:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	\$ <u>18,213</u>	
Change in net position of business-type activities	(1,281,980)	
Net Position		
Net position - beginning of year	<u>17,943,094</u>	
Net position - end of year	<u>\$ 16,661,114</u>	

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For the Year Ended September 30, 2019

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:		
Cash flows received from customers and other funds	\$ 2,878,504	\$
Cash receipts from interfund services provided		22,017,954
Cash paid to and on behalf of employees	(987,098)	(17,165,935)
Cash paid to suppliers and others	(1,973,129)	(2,110,728)
Cash received from other funds	<u>1,007,758</u>	<u> </u>
Net cash provided by operating activities	<u>926,035</u>	<u>2,741,291</u>
Cash Flows from Noncapital Financing Activities:		
Transfers from other funds	<u>21,242</u>	<u>158,114</u>
Net cash provided by noncapital financing activities	<u>21,242</u>	<u>158,114</u>
Cash Flows from Capital and Financing Activities:		
Acquisition of capital assets	<u>(912,785)</u>	<u> </u>
Net cash used by capital financing activities	<u>(912,785)</u>	<u>-0-</u>
Cash Flows from Investing Activities:		
Investment income	<u>45</u>	<u>50,707</u>
Net cash provided by investment activities	<u>45</u>	<u>50,707</u>
Net increase in cash	34,537	2,950,112
Cash and temporary investments – beginning	<u>-0-</u>	<u>1,892,197</u>
Cash and temporary investments – ending	<u>\$ 34,537</u>	<u>\$ 4,842,309</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS - Continued
For the Year Ended September 30, 2019

Exhibit 7
Page 2 of 2

	<u>Airport Fund</u>	<u>Internal Service Funds</u>
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Operating Activities:		
Operating income (loss)	\$(1,321,480)	\$ 1,756,044
Depreciation	1,321,717	
Changes in Assets and Liabilities:		
(Increase) Decrease In:		
Accounts receivable	(136,789)	496,279
Due from other governments	(39,219)	
Inventory	(9,097)	
Prepaid expenses	(5,625)	
Pension and OPEB deferred outflows	36,314	
Increase (Decrease) In:		
Accounts and accrued liabilities payable	58,878	288,968
Compensated absences	(444)	
Due to other funds	1,007,758	200,000
Unearned revenue	(7,152)	
Net OPEB liability	24,827	
Net pension liability	160,416	
Pension and OPEB deferred inflows	<u>(164,069)</u>	
Net cash provided by operating activities	<u>\$ 926,035</u>	<u>\$ 2,741,291</u>

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2019

Exhibit 8

	Private-Purpose Trust Fund <u>Historical Commission Fund</u>	<u>Agency Funds</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets:		
Cash and temporary investments	\$ 15,748	\$ 13,735,822
Receivables:		
Accounts receivable		5,474
Prepaid expenses		<u>18,225</u>
Total current assets	<u>15,748</u>	<u>\$ 13,759,521</u>
Deferred Outflows of Resources:		
Deferred outflows of resources		
Total deferred outflows of resources	<u>-0-</u>	
Total assets and deferred outflows of resources	<u>\$ 15,748</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Liabilities:		
Accounts and accrued liabilities payable	\$	\$ 443,114
Amounts held for others		<u>13,316,407</u>
Total liabilities	<u>-0-</u>	<u>\$ 13,759,521</u>
Deferred Inflows of Resources:		
Deferred inflows of resources		
Total deferred outflows of resources	<u>-0-</u>	
Net Position:		
Held in trust for historical commission	<u>15,748</u>	
Total net position	<u>15,748</u>	
Total liabilities, deferred inflows of resources and net position	<u>\$ 15,748</u>	

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2019

Exhibit 9

	Private-Purpose Trust Fund <hr/> Historical Commission Funds <hr/>
ADDITIONS	
Investment income	\$ <u>352</u>
Total additions	<u>352</u>
DEDUCTIONS	
Culture and recreation (historical commission)	<u>1,000</u>
Total deductions	<u>1,000</u>
Change in net position	(648)
NET POSITION	
Net position - beginning of the year	<u>16,396</u>
Net position - end of the year	<u><u>\$ 15,748</u></u>

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



BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Included in the reporting entity:

Brazoria County, Texas (Primary Government)

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

Blended with the Primary Government

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

Brazoria County Industrial Development Corporation

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reporting Entity - continued

Discretely Presented Component Units

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

Brazoria County Toll Road Authority ("BCTRA")

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

Government-Wide and Fund Financial Statements

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund (excluding agency funds) financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

The County has presented the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fiduciary funds:

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements

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

GASB No. 83 "Certain Asset Retirement Obligations" was issued in November 2016. This statement was implemented and did not have a material effect on the County's financial statements. The requirements of this Statement are effective for periods beginning after June 15, 2018.

GASB No. 84 "Fiduciary Activities" was issued in January 2017. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after December 15, 2018.

GASB No. 87 "Leases" was issued in June 2017. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after December 15, 2019.

GASB No. 88 "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements" was issued in April 2018. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period" was issued in June 2018. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

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

GASB No. 91 "Conduit Debt Obligations" was issued in May 2019. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data

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

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Encumbrances

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

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

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Encumbrances:				
Restricted	\$ 1,402	\$ 7,031,312	\$ 58,742	\$ 7,091,456
Unassigned	<u>2,203,753</u>	<u> </u>	<u> </u>	<u>2,203,753</u>
	<u>\$ 2,205,155</u>	<u>\$ 7,031,312</u>	<u>\$ 58,742</u>	<u>\$ 9,295,209</u>

The airport fund also had outstanding encumbrances of \$ 894,701 as of September 30, 2019.

Cash and Investments

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

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

Restricted Assets

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

Prepaid Items

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes

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

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

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

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

The County's 2018 tax levy, supporting the 2019 fiscal period budget, totaled \$ 0.427914 per \$ 100 valuation and was comprised as follows:

Constitutional Levy:	
General Fund	\$ 0.282324
Road & Bridge	0.050000
Mosquito Control	0.001500
Debt Service	0.034090
Special Road & Bridge:	
Article 6790	<u>0.060000</u>
 Combined tax rate	 \$ <u>0.427914</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Interfund Receivables and Payables

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

Inventories

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

Capital Assets

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The amount of interest cost to be capitalized on assets with tax-exempt borrowing is equal to the cost of the borrowing less interest earned on the related tax-exempt borrowing. During the year ended September 30, 2019, no capitalized interest was included in the cost of capital assets under construction.

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences

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

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

Compensatory time represents time worked by employees in excess of 40 hours per week, and is earned at one and one-half times such hours worked. This applies to all non-exempt employees. Exempt employees are all department heads, supervisory personnel, and certain other professional or administrative positions. The maximum compensatory time an employee may accumulate is 240 hours. All such paid absences are paid at the employee's regular pay rate. The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at September 30, 2019, computed at pay rates in effect at that time.

The following is a summary of compensated absences as of September 30, 2019:

Governmental activities	\$ 5,315,940
Business-type activities	<u>54,434</u>
	<u>\$ 5,370,374</u>

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

Deferred Outflows and Inflows of Resources

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Pension Plans

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

Postemployment Benefits Other Than Pensions (OPEB)

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

Long-Term Debt

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

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

Fund Equity

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

Fund Balance Classifications:

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

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

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

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

The *assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At September 30, 2019, there were no assignments of fund balance.

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

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at September 30, 2019:

	Major Funds			Non-Major	Total Governmental Funds
	General Fund	Road & Bridge Fund	FEMA Flood Disaster 2017 Fund	Other Governmental Funds	
Fund Balances:					
Nonspendable:					
Inventories	\$ 16,668	\$ 252,786	\$	\$ 333,766	\$ 603,220
Prepaid expenditures	1,762,126	14,702		73,053	1,849,881
Long-term receivables	9,000				9,000
Restricted:					
Capital projects				9,089,212	9,089,212
Contributor purposes	19,270			1,466,280	1,485,550
Court improvements and operations				775,520	775,520
Debt service				13,336,686	13,336,686
Election services				508,382	508,382
Family protection services	27,894			39,251	67,145
Federal grants			384,544	1,106,232	1,490,776
Health services				561,032	561,032
Inmate services				454,154	454,154
Juvenile services	10,884			8,876	19,760
Library services				560,026	560,026
Public safety personnel training	29,716			126,155	155,871
Public transportation projects		23,110,423		43,255	23,153,678
Records management				4,601,309	4,601,309
State grants and appropriations				87,158	87,158
Other				28,548	28,548
Committed:					
District attorney supplement				47,192	47,192
District clerk supplement	683,502				683,502
Narcotics operations				681,523	681,523
Juvenile services	98,305				98,305
Sheriff supplement				130,895	130,895
Tax Collector supplement				80,798	80,798
Unassigned	<u>106,867,643</u>	<u> </u>	<u> </u>	<u>(919,948)</u>	<u>105,947,695</u>
Total fund balances	<u>\$109,525,008</u>	<u>\$ 23,377,911</u>	<u>\$ 384,544</u>	<u>\$ 33,219,355</u>	<u>\$166,506,818</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Net Position:				
Net investment in capital assets	\$ 274,193,972	\$ 18,531,039	\$ 292,725,011	\$ 9,267,548
Restricted:				
Capital projects				12,661,524
Debt service	13,170,547		13,170,547	182,778
Public transportation projects	25,748,885		25,748,885	
Records management	4,607,297		4,607,297	
Health services	840,099		840,099	
Other:				
Contributor purposes	1,485,550		1,485,550	
Court improvements and operations	771,466		771,466	
Elections services	508,382		508,382	
Family protection services	67,145		67,145	
Federal grants	1,262,341		1,262,341	
Inmate services	519,347		519,347	
Juvenile services	19,760		19,760	
Library services	594,867		594,867	
Public safety personnel training	155,871		155,871	
State grants and appropriations	70,117		70,117	
Other	29,662		29,662	
Unrestricted	35,086,626	(1,869,925)	33,216,701	(434,549)
Total	\$ 359,131,934	\$ 16,661,114	\$ 375,793,048	\$ 21,677,301

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Total fund balances - governmental funds balance sheet (Exhibit 3) \$ 166,506,818

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

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Capital assets include \$ 596,558,200 in assets less \$ 257,930,264 in accumulated depreciation. 338,627,936

Judicial accounts receivables net of related allowance for uncollectible are unavailable to pay for current period expenditures and availability of funds are uncertain as to availability are not recorded in the funds. Judicial receivables of \$ 30,621,303 net of allowance for uncollectible accounts of \$ 13,883,158 of the general fund amounted to \$ 16,738,145. 16,738,145

Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. Deferred property tax revenues for the General Fund, Road & Bridge Fund, Mosquito Control District Fund, 2016 Limited Tax Refunding I & S Fund, 2012 Certificates of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, Tax Notes Series 2013 I & S Fund, Toll Road I & S Fund and Road Bonds Mobility I & S Fund amounted to \$ 743,442, \$ 285,311, \$ 5,819, \$ 9,230, \$ 21,279, \$ 2,192, \$22,201, \$ 19,473, and \$ 15,007, respectively. 1,123,954

Special assessments receivable unavailable to pay for current period expenditures are deferred in the funds. Deferred special assessment tax revenues for Brazos Oaks, Brazos Bend, Norris Road, Sherwood Land, Bonnie Lane, Laura Lane, Sally Lake, Westwood Road, Pecan Estates, Hampton Road, Rose Mary Street, Bailey Oakwood, Manvel, Oakwood Creek, Benefield, 313 CR 64, Wink Wynn, Vivian Street, Lindell Estates, and Lindell DFH, reported in the Road & Bridge Fund in the amount of \$ 1,356,518, Riverside Estate reported in the Riverside Estate Special Assessment Fund in the amount of \$ 449,123 and Briar Meadows reported in the Briar Meadows Amy Lane Ross Road Special Assessment Fund in the amount of \$ 311,127. 2,116,768

Pension deferred outflows of resources are not reported based upon the measurement date of December 31, 2018 and are unavailable at September 30, 2019 to pay for current period expenditures and are not recorded in the funds. Pension deferred outflows of resources of \$ 22,214,742 (net differences between expected and actual earnings of \$ 20,917,853, differences between expected and actual experience of \$ 610,316, and changes in assumptions of \$ 686,573) less pension deferred inflows of \$ 3,398,751 (changes in assumptions of \$ 482,681, and differences between expected and actual experience of \$ 2,916,070). 18,815,991

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Deferred outflows of resources for subsequent pension contributions of \$ 7,433,364 made during the period January 1, 2019 through September 30, 2019 are charged to expenditures in the funds but do not reduce the amount of net pension liability.	\$ 7,433,364
OPEB deferred outflows and inflows are reported based upon the measurement date of September 30, 2019 unavailable at September 30, 2019 to pay for current period expenditures and are not recorded in the funds. OPEB deferred outflows of \$ 2,752,821 (differences between expected and actual experience of \$ 480,264, changes in assumptions of \$ 2,059,615, net differences between projected and actual earnings on OPEB plan investments of \$ 212,942) less OPEB deferred inflows of \$ 3,074,968 (changes in assumptions of \$ 3,074,968).	(322,147)
Bond refunding costs are reported as current financial uses for governmental funds but the expenditures increase long-term assets in the statement of net position. This amount is amortized over the life of the bonds. Bond refunding costs of \$ 1,315,821 less accumulated amortization of \$ 435,333.	880,488
Liabilities and Deferred Inflows of Resources (Excluding Internal Service Funds):	
Payables for bonds (\$ 66,475,000) and tax note (\$ 2,950,000) principal are not reported in the funds.	(69,425,000)
Premium on the issuance of bonds provide current financial resources to governmental funds but the proceeds decrease long-term assets in the statement of net position. This amount is amortized over the life of the bonds. Net premium on the issuance of bonds were \$ 4,470,789 (premium on the sale of bonds of \$ 6,386,078 less amortization of \$ 1,915,289).	(4,470,789)
Payables for bond and tax note interest is not reported in the funds except for amounts received from the sale of bonds or issuance of tax notes after the issuance date. Total accrued interest payable of \$ 255,521 (\$ 247,956 for bonds and \$ 7,565 for tax notes).	(255,521)
Payables for compensated absences are not reported in the funds.	(5,315,940)
Payables for net OPEB liability are not reported in the funds.	(39,266,026)
Payables for net pension liability are not reported in the funds.	(76,845,510)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Internal Service Funds Net Position:

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

	<u>Self-Insurance</u>			
	<u>Liability</u>	<u>Health</u>	<u>Clinic</u>	
Cash and temporary investments	\$ 1,405,955	\$ 3,383,005	\$ 53,349	
Accounts receivable	809	1,060,856	5,000	
Accrued interest receivable		67		
Accounts and accrued liabilities payable	(245)	(1,392,837)	(18,807)	
Estimated claims payable	(400,000)	(797,816)		
Due to other funds		(556,050)		
Net amount allocated to business-type activities	<u> </u>	<u>46,437</u>	<u>(320)</u>	
Net	<u>\$ 1,006,519</u>	<u>\$ 1,743,662</u>	<u>\$ 39,222</u>	<u>2,789,403</u>

Net position of governmental activities – statement of net position (Exhibit 1). \$ 359,131,934

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Net change in fund balances - total governmental funds (Exhibit 4) \$ 7,015,169

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

Revenues (Excluding Internal Service Funds):

Property tax revenues in the governmental activities statement of activities do not provide current available resources and are not reported as revenues in the funds. Deferred property tax revenues for the General Fund, Road & Bridge Fund, Mosquito Control District Fund, 2016 Limited Tax Refunding I & S Fund, 2012 Certificates of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, Tax Notes Series 2013 I & S Fund, Toll Road I & S Fund, Road Bonds Mobility Fund and 2003 Certificates of Obligation I & S Fund \$ (133,764), \$ (64,404), \$ (8,460), \$ (586), \$ 456, \$ 2,192, \$ 6,144, \$ (3,901), \$ (13,384), and \$ (7,017), respectively. (222,724)

Special assessment revenues in the governmental activities statement of activities do not provide current available resources and are not reported as revenues in the funds. Deferred special assessment tax revenues for Brazos Oaks, Brazos Bend, Norris Road, Sherwood Land, Bonnie Lane, Laura Lane, Sally Lake, Westwood Road, Pecan Estates, Hampton Road, Rose Mary Street, Bailey Oakwood, Manvel, Oakwood Creek, Benefield, 313 CR 64, Wink Wynn, Vivian Street, Lindell Estates, and Lindell DFH reported in the Road & Bridge Fund decreased in the amount of \$ 228,495, Riverside Estate Special Assessment Fund Increased in the amount of \$ 311,127, respectively. 531,755

Governmental funds report proceeds from the sale of assets as revenue. However, in the governmental activities statement of activities, the cost of the assets disposed is offset against the proceeds to report gain or loss on the disposition of assets. The cost of assets disposed were \$ 238,556. (Cost of \$ 2,385,168 less accumulated depreciation of \$ 2,146,612). (238,556)

Judicial revenues (resulting from accounts receivables net of related allowance for uncollectible) in the governmental activities statement of activities does not provide current available resources and are not reported as revenues in the funds. The change in these net receivables resulted in an increase in revenues reported in the governmental activities statement of activities. 3,582,935

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Expenditures/Expenses (Excluding Internal Service Funds):

Deferred refunding costs is another use in the governmental funds, but the costs increase long-term assets in the statement of net position. This amount is amortized over the life of the refunding bonds or the refunded bonds, whichever is shorter. The current amortization of \$ 126,033 is the deferred refunding costs. \$(126,033)

Governmental funds report capital outlay as expenditures. However, in the governmental activities statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay \$ 46,969,481 exceeded depreciation \$ 19,571,097 in the current period. 27,398,384

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the governmental activities statement of net position. The funds statements reported \$ 2,855,000 in tax note principal payments. 2,855,000

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the governmental activities statement of net position. The funds statements reported \$ 3,950,000 in bond principal payments. 3,950,000

Premium on the issuance of bonds provide current financial resources to governmental funds, but the proceeds decrease long-term assets in the statement of net position. This amount is amortized over the life of the bonds. The current year premium amortization amounted to \$ 452,372. 452,372

Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the amount of accrued interest and fiscal charges. Change in accrued interest of \$ 18,466 (\$ 11,145 decrease in bonds and \$ 7,321 decrease in tax notes). 18,466

Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the amount of change in compensated absences. (237,937)

Governmental funds report OPEB payments as expenditures. However, in the governmental activities statement of activities, the OPEB cost is calculated actuarially and involves multiple factors. The amount of OPEB expense reported was \$ 1,624,828 more than the amount reported in the funds. (1,624,828)

Governmental funds report pension payments as expenditures. However, in the governmental activities statement of activities, the pension cost is calculated actuarially and involves multiple factors. The amount of pension expense reported was \$ 2,542,283 more than the amount reported in the funds. (2,542,283)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

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

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

	Self-Insurance			
	Liability	Health	Clinic	
Investment income	\$ 26,373	\$ 24,401	\$	
Operating expenses	(159,976)	(17,358,377)	(612,107)	
Contributions for self-insurance		19,271,783	614,721	
Transfers in	158,114			
Net amount allocated to business-type activities	<u> </u>	<u>(18,188)</u>	<u>(25)</u>	
Net	<u>\$ 24,511</u>	<u>\$ 1,919,619</u>	<u>\$ 2,589</u>	<u>1,946,719</u>

Change in net position of governmental activities (see Exhibit 2). \$ 42,758,439

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2019 are as follows:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and Temporary Investments:						
Cash (petty cash accounts)	\$ 32,260	\$ 100	\$ 400	\$ 32,760	\$	\$ 32,760
Cash with fiscal agent	470,155	34,437		504,592		504,592
Financial Institution Deposits:						
Demand deposits	24,776,897	3,952,216	13,736,879	42,465,992	6,508,652	48,974,644
Local Government Investment Pools:						
Texpool	46,754,719	890,093	14,291	47,659,103	8,300,955	55,960,058
MBIA Texas Class Pool	54,606,192			54,606,192	26,451,769	81,057,961
U.S. Bank Government Obligation Fund	<u> </u>	<u> </u>	<u> </u>	<u>-0-</u>	<u>182,778</u>	<u>182,778</u>
Cash and temporary investments	126,640,223	4,876,846	13,751,570	145,268,639	41,444,154	186,712,793
Investments:						
Government agency securities	<u>15,998,400</u>	<u> </u>	<u> </u>	<u>15,998,400</u>	<u> </u>	<u>15,998,400</u>
Cash, Temporary Investments and Investment totals	<u>\$142,638,623</u>	<u>\$ 4,876,846</u>	<u>\$ 13,751,570</u>	<u>\$161,267,039</u>	<u>\$ 41,444,154</u>	<u>\$202,711,193</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Deposits

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

At year-end, in addition to petty cash of \$ 32,760, the carrying amount, of the County's deposits, was \$ 48,974,644, while the financial institution balances totaled \$ 51,618,698. Of these balances, \$ 3,712,403 represents amounts controlled by County courts and held by various financial institutions jointly under the name of the County and the court's beneficiaries and carrying the identification number of the beneficiaries. These accounts are entirely covered by federal deposit insurance. Of the financial institution balances, \$ 4,212,454 was covered by federal depository insurance coverage, and \$ 47,406,244 was covered by collateral held by the County's agent in the County's name.

Investments

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Investments - continued

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Investments - continued

The County invests in Texpool, Texas CLASS and U.S. Bank Government Obligation Fund to provide its liquidity needs. Texpool, Texas CLASS and U.S. Bank Government Obligation Fund are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. Texpool and Texas CLASS are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of \$ 1.00, although this cannot be fully guaranteed. Texpool and Texas CLASS are rated AAA and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit. At September 30, 2019 Texpool, Texas CLASS and U.S. Bank Government Obligation Fund had a weighted average maturity of 34 days, 50 days and 23 days, respectively. Although Texpool, Texas CLASS and U.S. Bank Government Obligation Fund portfolios had a weighted average maturity of 34 days, 50 days and 23 days, respectively, the County considers holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, unless there has been a significant change in value.

As of September 30, 2019, the County had the following investments:

<u>Investment Type</u>	<u>Interest Rate</u>	<u>Fair Value</u>	<u>Weighted Avg. Maturity (Days)</u>
Local Government Investment Pools:			
Texpool	Varies	\$ 55,960,058	34
Texas CLASS	Varies	81,057,961	50
U.S. Bank Government Overnight Fund	Varies	<u>182,778</u>	23
Total Local Government Investment Pools		<u>137,200,797</u>	43
Government Agency Securities:			
FFCB - Callable	1.200%	1,999,600	11
FHLMC - Callable	1.500%	1,998,200	91
FNMA - Callable	1.720%	2,000,000	98
FNMA - Callable	1.850%	1,999,800	298
FNMA - Callable	2,520%	2,000,400	375
FHLB - Callable	2,100%	2,000,000	289
FHLB - Callable	2,000%	2,000,000	326
FHLB - Callable	2.000%	<u>2,000,400</u>	728
Total government agency securities		<u>15,998,400</u>	277
Total investments		<u>\$ 153,199,197</u>	68

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Investments - continued

Credit Risk - As of September 30, 2019, the LGIPs (which represent approximately 89.56% of the investment portfolio) are rated AAAm by Standard and Poor's or AAA by Finch. The government agency securities rated A-1 by Standard and Poor's and P-1 by Moody's (represent approximately 10.44% of the investment portfolio) are registered and the County's agent holds the securities in the County's name; therefore, the County is not exposed to credit risk.

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

Fair Value Measures

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

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Fair Value Measures - continued

The following table sets forth by level, within the fair value hierarchy, the County's assets at fair value as of September 30, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Government agency securities	\$ <u>15,998,400</u>	\$ _____	\$ _____	\$ <u>15,998,400</u>
Total assets at fair value	\$ <u>15,998,400</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>15,998,400</u>

Derivatives

Interest in derivative products has increased in recent years. Derivatives are investment products, which may be a security or contract, which derives its value from another security, currency, commodity, or index, regardless of the source of funds used. The County made no direct investments in derivatives during the year ended September 30, 2019, and holds no direct investments in derivatives at September 30, 2019.

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

Receivables and Allowances

Receivables as of September 30, 2019, for the government's individual governmental major and nonmajor funds, proprietary major funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>FEMA Flood Disaster 2017 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Receivables:					
Property taxes	\$ 1,845,518	\$ 684,673	\$	\$ 250,558	\$ 2,780,749
Accounts	260,928	494		27,273	288,695
Special assessments		1,838,715		767,548	2,606,263
Due from other governments	6,697,542	6,721,540	3,619,131	2,111,230	19,149,443
Accrued interest	<u>71,775</u>	<u> </u>	<u> </u>	<u> </u>	<u>71,775</u>
Gross receivables	8,875,763	9,245,422	3,619,131	3,156,609	24,896,925
Less Allowance for Uncollectible:					
Property taxes	940,169	338,219		133,137	1,411,525
Special assessments	<u> </u>	<u>482,198</u>	<u> </u>	<u>7,298</u>	<u>489,496</u>
Net receivables	\$ <u>7,935,594</u>	\$ <u>8,425,005</u>	\$ <u>3,619,131</u>	\$ <u>3,016,174</u>	\$ <u>22,995,904</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Receivables and Allowances - continued

	<u>Proprietary Funds</u>			<u>Fiduciary Funds</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>	<u>Total</u>	
Receivables:				
Accounts:				
Airport customers	\$ 449,985	\$	\$ 449,985	\$
Stop loss insurance		1,066,665	1,066,665	
Due from other governments	39,219		39,219	
Other			-0-	5,474
Gross receivables	<u>\$ 489,204</u>	<u>\$ 1,066,665</u>	<u>\$ 1,555,869</u>	<u>\$ 5,474</u>

As of September 30, 2019, the County had no allowance for uncollectibles in the Proprietary Funds.

Receivables From Other Governments

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

Amounts due from federal, state, and local governments as of September 30, 2019 are summarized below:

	<u>State Entitlements and Taxes</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Other</u>	<u>Total</u>
Major Governmental Funds:					
General	\$ 5,912,940	\$ 712,340	\$ 61,000	\$ 11,262	\$ 6,697,542
Road & Bridge Fund	96,752	6,347,731	277,057		6,721,540
FEMA Flood Disaster 2017		3,296,188	322,943		3,619,131
Non major governmental funds	<u>15,559</u>	<u>1,806,642</u>	<u>223,469</u>	<u>65,560</u>	<u>2,111,230</u>
Total	<u>\$ 6,025,251</u>	<u>\$ 12,162,901</u>	<u>\$ 884,469</u>	<u>\$ 76,822</u>	<u>\$ 19,149,443</u>
Major Proprietary Funds:					
Airport Fund	\$	\$ 39,219	\$	\$	\$ 39,219
Total	<u>\$ -0-</u>	<u>\$ 39,219</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 39,219</u>

The component unit reported \$ 2,980,299 from federal grant sources as of September 30, 2019.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Judicial Receivables

Judicial receivables are reported in the governmental activities statement of net position accounts line. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of September 30, 2019:

	<u>Governmental Activities</u>		
	<u>Judicial Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Receivable</u>
Judicial Receivables:			
Justice of the peace	\$ 11,450,634	\$ 2,862,658	\$ 8,587,976
County courts	2,266,437	906,575	1,359,862
District courts	16,618,092	9,970,855	6,647,237
Juvenile probation	<u>286,140</u>	<u>143,070</u>	<u>143,070</u>
	<u>\$ 30,621,303</u>	<u>\$ 13,883,158</u>	<u>\$ 16,738,145</u>

Deferred Outflows and Inflows of Resources and Unearned Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2019, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental and proprietary funds were as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>FEMA Flood Disaster 2017 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Deferred Inflows of Resources:					
Delinquent property taxes receivable	\$ 743,442	\$ 285,311	\$	\$ 95,201	\$ 1,123,954
Delinquent special assessment taxes receivable	<u> </u>	<u>1,356,518</u>	<u> </u>	<u>760,250</u>	<u>2,116,768</u>
	<u>\$ 743,442</u>	<u>\$ 1,641,829</u>	<u>\$ -0-</u>	<u>\$ 855,451</u>	<u>\$ 3,240,722</u>
Unearned Revenue:					
Federal grants	\$ 22,191	\$ 252,090	\$ 7,816	\$ 194,998	\$ 477,095
State grants				175,867	175,867
Bail bonds	617,940				617,940
Public safety seizures	28,775			384,645	413,420
Developer advances		199,752			199,752
Rental deposits	13,000				13,000
Other	<u>1,533</u>	<u> </u>	<u> </u>	<u>7,493</u>	<u>9,026</u>
	<u>\$ 683,439</u>	<u>\$ 451,842</u>	<u>\$ 7,816</u>	<u>\$ 763,003</u>	<u>\$ 1,906,100</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	<u>Proprietary Fund</u> Airport Enterprise Fund
Deferred Outflows of Resources:	
Pension Related:	
Net differences between expected and actual investment earnings	\$ 99,289
Differences between expected and actual experience	5,295
Changes in assumptions	5,955
Subsequent contributions	46,374
OPEB Related:	
Net differences between expected and actual investment earnings	1,955
Differences between expected and actual experience	4,411
Changes in assumptions	<u>18,915</u>
	<u>\$ 182,194</u>
Deferred Inflows of Resources:	
Pension Related:	
Changes in assumptions	\$ 4,876
Net differences between projected and actual investment earnings	23,186
OPEB Related:	
Changes in assumptions	<u>28,239</u>
	<u>\$ 56,301</u>
Unearned Revenue:	
Rental deposits	<u>\$ 21,748</u>

Governmental and business-type activities defer the recognition of pension expense for contributions made subsequent to the measurement date to the current year-end of September 30, 2019 and report these as deferred outflows of resources. Governmental and business-type activities also defer revenue recognition in connections with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental and business-type activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of September 30, 2019, the various components of deferred inflows and outflows of resources reported in the governmental and business-type activities were as follows:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	Governmental Activities			Business-Type Activities		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
Bond refunding cost (net of accumulated amortization)	\$ 880,488	\$	\$	\$	\$	\$
Pension Related:						
Differences between expected and actual experience	610,316	2,916,070		5,295	23,186	
Net differences between projected and actual investment earnings	20,917,853	482,681		99,289		
Changes in assumptions	686,573			5,955	4,876	
Subsequent contributions	7,433,364			46,374		
OPEB Related:						
Net differences between expected and actual investment earnings	212,942			1,955		
Differences between expected and actual experience	480,264			4,411		
Changes in assumptions	2,059,615	3,074,968		18,915	28,239	
Unearned Revenue:						
Federal grants			477,095			
State grants			175,867			
Bail bonds			617,940			
Public safety seizures			413,420			
Developer advances			199,752			
Rental deposits			13,000			21,748
Other			9,026			
	<u>\$ 33,281,415</u>	<u>\$ 6,473,719</u>	<u>\$ 1,906,100</u>	<u>\$ 182,194</u>	<u>\$ 56,301</u>	<u>\$ 21,748</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2019 consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>9-30-19</u>
General	Other Governmental	\$ 1,792,923
General	Internal Service	556,050
General	Airport	1,349,415
General	FEMA Flood Disaster 2017	3,158,776
FEMA Flood Disaster 2017	General	49,293
Other Governmental	General	<u>6,791</u>
		<u>\$ 6,913,248</u>

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

The Primary Government (Brazoria County) has a receivable due from the Brazoria County Toll Road Authority in the amount of \$ 24,094,633 as of September 30, 2019.

Interfund transfers for the year ended September 30, 2019 consisted of the following individual fund transfers in and transfers out:

<u>Transferring Fund</u>	<u>Receiving Fund</u>	<u>9-30-19</u>
General	Other Governmental	\$ 5,116,640
General	FEMA Flood Disaster 2017	49,293
Road & Bridge	Other Governmental	284,772
Other Governmental	General	244,397
Other Governmental	Road & Bridge	3,450
Other Governmental	Other Governmental	37,975
General	Airport	21,242
General	Internal Service	147,919
Road & Bridge	Internal Service	<u>10,195</u>
Total		<u>\$ 5,915,883</u>

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 6 - CAPITAL ASSETS

Capital Transactions

	<u>Balance 10-01-18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 09-30-19</u>
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land	\$ 23,008,192	\$ 164,382	\$ 145,317	\$	\$ 23,027,257
Construction in progress	<u>57,535,788</u>	<u>25,969,598</u>	<u> </u>	<u>(12,296,336)</u>	<u>71,209,050</u>
Total capital assets not being depreciated	<u>80,543,980</u>	<u>26,133,980</u>	<u>145,317</u>	<u>(12,296,336)</u>	<u>94,236,307</u>
Capital Assets, Being Depreciated:					
Land improvements	6,975,982	262,298			7,238,280
Buildings and improvements	77,729,600	424,385		23,000	78,176,985
Furniture, equipment and vehicles	84,298,293	5,602,405	2,239,851	122,212	87,783,059
Infrastructure	<u>302,426,032</u>	<u>14,546,413</u>	<u> </u>	<u>12,151,124</u>	<u>329,123,569</u>
Total capital assets being depreciated	<u>471,429,907</u>	<u>20,835,501</u>	<u>2,239,851</u>	<u>12,296,336</u>	<u>502,321,893</u>
Less Accumulated Depreciation For:					
Land improvements	2,233,020	379,583			2,612,603
Buildings and improvements	32,612,904	2,346,377			34,959,281
Furniture, equipment and vehicles	57,606,865	8,217,554	2,146,612		63,677,807
Infrastructure	<u>148,052,990</u>	<u>8,627,583</u>	<u> </u>	<u> </u>	<u>156,680,573</u>
Total accumulated depreciation	<u>240,505,779</u>	<u>19,571,097</u>	<u>2,146,612</u>	<u>-0-</u>	<u>257,930,264</u>
Total capital assets being depreciated, net	<u>230,924,128</u>	<u>1,264,404</u>	<u>93,239</u>	<u>12,296,336</u>	<u>244,391,629</u>
Governmental activities capital assets, net	<u>\$ 311,468,108</u>	<u>\$ 27,398,384</u>	<u>\$ 238,556</u>	<u>\$ -0-</u>	<u>\$ 338,627,936</u>

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended September 30, 2019

NOTE 6 - CAPITAL ASSETS - Continued

Capital Transactions - continued

	<u>Balance</u> <u>10-01-18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance</u> <u>09-30-19</u>
Business-type Activities:					
Airport Fund:					
Capital Assets, Not Being Depreciated:					
Land	\$ 1,558,687	\$	\$	\$	\$ 1,558,687
Construction in progress	<u>45,500</u>	<u>885,294</u>	<u></u>	<u></u>	<u>930,794</u>
Total capital assets not being depreciated	<u>1,604,187</u>	<u>885,294</u>	<u>-0-</u>	<u>-0-</u>	<u>2,489,481</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	10,387,243	27,491			10,414,734
Furniture, equipment and vehicles	1,276,964				1,276,964
Runways, taxiways and aprons	<u>30,388,673</u>	<u></u>	<u></u>	<u></u>	<u>30,388,673</u>
Total capital assets being depreciated	<u>42,052,880</u>	<u>27,491</u>	<u>-0-</u>	<u>-0-</u>	<u>42,080,371</u>
Less Accumulated Depreciation For:					
Buildings and improvements	5,309,057	251,943			5,561,000
Furniture, equipment and vehicles	996,671	78,441			1,075,112
Runways, taxiways and aprons	<u>18,445,805</u>	<u>991,333</u>	<u></u>	<u></u>	<u>19,437,138</u>
Total accumulated depreciation	<u>24,751,533</u>	<u>1,321,717</u>	<u>-0-</u>	<u>-0-</u>	<u>26,073,250</u>
Total capital assets being depreciated, net	<u>17,301,347</u>	<u>(1,294,226)</u>	<u>-0-</u>	<u>-0-</u>	<u>16,007,121</u>
Airport capital assets, net	<u>\$ 18,905,534</u>	<u>\$(408,932)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 18,496,602</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 6 - CAPITAL ASSETS - Continued

Depreciation

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

	<u>09-30-19</u>
Governmental Activities:	
General administration	\$ 544,595
Judicial and legal	680,694
Financial administration	713,326
Elections	894,466
Public facilities	488,419
Public safety	1,860,690
Corrections	1,328,072
Public transportation	11,687,569
Health and welfare	686,198
Culture and recreation	676,752
Conservation	<u>10,316</u>
	<u>\$ 19,571,097</u>
Business-type Activities:	
Airport	<u>\$ 1,321,717</u>

Function and Activity - Capital Assets

	<u>Balance</u> <u>10-01-18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-19</u>
Governmental Activities:					
Function and Activity:					
General government	\$ 17,658,928	\$ 97,390	\$ 145,317	\$(20,352)	\$ 17,590,649
Judicial and legal	8,407,200	29,249	17,893	(22,022)	8,396,534
Financial administration	8,923,192	969,492	125,118	95,679	9,863,245
Elections	4,720,418				4,720,418
Public facilities	13,363,874	278,302	19,801		13,622,375
Public safety	17,383,308	1,083,396	444,526	(14,912)	18,007,266
Corrections	42,875,804	274,384	119,955	22,022	43,052,255
Public transportation	355,704,155	17,630,650	1,329,187	12,051,228	384,056,846
Health and welfare	8,508,185	153,129		(19,447)	8,641,867
Culture and recreation	16,625,284	483,891	183,371	204,140	17,129,944
Conservation	239,949				239,949
Environmental protection	<u>27,802</u>				<u>27,802</u>
	494,438,099	20,999,883	2,385,168	12,296,336	525,349,150
Non-Functional:					
Construction in progress	<u>57,535,788</u>	<u>25,969,598</u>	<u>-0-</u>	<u>(12,296,336)</u>	<u>71,209,050</u>
Total governmental activities	<u>\$551,973,887</u>	<u>\$ 46,969,481</u>	<u>\$ 2,385,168</u>	<u>\$ -0-</u>	<u>\$596,558,200</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 6 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - continued

	<u>Balance</u> <u>10-01-18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-19</u>
Business-type Activities:					
Function and Activity:					
Airport	\$ 43,611,567	\$ 27,491	\$	\$	\$ 43,639,058
Non-Functional:					
Construction in progress	<u>45,500</u>	<u>885,294</u>	<u> </u>	<u> </u>	<u>930,794</u>
Total business-type activities	<u>\$ 43,657,067</u>	<u>\$ 912,785</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 44,569,852</u>
	<u>Land</u>	<u>Land</u> <u>Improvements</u>	<u>Buildings</u> <u>and</u> <u>Improvements</u>	<u>Furniture,</u> <u>Equipment</u> <u>and</u> <u>Vehicles</u>	<u>Infrastructure/</u> <u>Runways,</u> <u>Taxiways</u> <u>and Aprons</u>
Governmental Activities:					
Function and Activity:					
General government	\$ 3,546,053	\$ 731,979	\$ 10,585,116	\$ 2,054,224	\$ 673,277
Judicial and legal	223,781	15,319	1,349,465	6,807,969	
Financial administration	26,875		159,614	9,676,756	
Elections			89,196	4,631,222	
Public facilities	1,377,281	622,909	10,085,479	1,536,706	
Public safety	10,963	65,898	1,347,495	15,050,346	1,532,564
Corrections	147,014	442,128	39,597,832	2,865,281	
Public transportation	13,773,905	447,501	5,695,107	38,041,381	326,098,952
Health and welfare	1,221,732	15,795	2,789,703	4,608,684	5,953
Culture and recreation	2,689,876	4,896,751	6,300,179	2,430,315	812,823
Conservation	8,935		177,799	53,215	
Environmental protection	<u>842</u>	<u> </u>	<u> </u>	<u>26,960</u>	<u> </u>
Total governmental activities	<u>\$ 23,027,257</u>	<u>\$ 7,238,280</u>	<u>\$ 78,176,985</u>	<u>\$ 87,783,059</u>	<u>\$ 329,123,569</u>
Business-type Activities:					
Function and Activity:					
Airport	<u>\$ 1,558,687</u>	<u>\$ -0-</u>	<u>\$ 10,414,737</u>	<u>\$ 1,276,964</u>	<u>\$ 30,388,673</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 6 - CAPITAL ASSETS - Continued

Construction Commitments

September 30, 2019:	<u>Projects Authorized</u>	<u>Expended To Date</u>	<u>Commitment</u>	<u>Requiring Further Financing</u>
Governmental Activities:				
Annex Building - Lake Jackson	\$ 4,156,242	\$ 675,636	\$ 3,480,606	\$
Health Department - Generators	111,000	98,640	12,360	
HVAC - various locations	449,871	158,600	291,271	
Museum - Facility Improvements	293,509	-0-	293,509	
Parks - Camp Mohawk Dorm Renovations	183,105	137,294	45,811	
Parks - Boat Ramp and Boardwalk	439,419	209,206	230,213	
Parks - Maintenance Shop & Ranger Station	652,200	409,155	243,045	
Restore Acts - Quintana fishing pier	240,500	112,091	128,409	
Restore Acts - San Bernard jetties	807,850	523,163	284,687	
Restore Acts - San Luis Pass Park - Boat Launch	364,064	142,712	221,352	
Software Implementation and Upgrade	1,189,007	746,208	442,799	
Road & Bridge Projects:				
Annual Road Plan Projects	14,043,428	7,589,216	6,454,212	
Courthouse Parking	131,102	86,186	44,916	
CR 48 improvements	169,443		169,443	
CR 58 and 59 improvements	2,336,938	729,190	1,607,748	
CR 64 improvements	1,731,000		1,731,000	
CR 90 Bridge over Mustang Bayou	1,496,874	224,928	1,271,946	
CR 94 Expansion	272,250		272,250	
CR 101 improvements	18,231,117	757,203	17,473,914	
CR 146 Bridge over Mustang Bayou	1,028,867	1,015,039	13,828	
CR 180 Bridge over Gulf Coast Water Authority Canal	119,819	109,504	10,315	
CR 192 improvements	453,574		453,574	
CR 193 Reconstruction at Camp Mohawk	369,185	292,216	76,969	
CR 203 at CR 959 improvements	156,458	120,547	35,911	
CR 288 Improvements	3,859,453	3,326,029	533,424	
CR 969F (Longhorn Trail) reconstruction	251,279	122,424	128,855	
Drainage improvements - various locations	2,514,241	2,171,682	342,559	
Facility upgrades - various locations	933,433	429,804	503,629	
Peach Street - Lake Jackson	900,995	626,770	274,225	
Right of Way Acquisition Services	163,000	100,338	62,662	
Road assessment - Twin Lakes	124,217	55,660	68,557	
School zone equipment flashers	173,476	139,102	34,374	
SH 288 Retaining Walls at T-Ramp	788,960	785,882	3,078	
Truck weigh station - Hwy 288	3,999,130	3,780,115	219,015	
	<u>\$ 63,135,006</u>	<u>\$ 25,674,540</u>	<u>\$ 37,460,466</u>	<u>\$ -0-</u>
Business-type Activities:				
Airport – water and sewer improvements	\$ 923,655	\$ 821,971	\$ 101,684	\$
	<u>\$ 923,655</u>	<u>\$ 821,971</u>	<u>\$ 101,684</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 6 – CAPITAL ASSETS – Continued

	<u>Balance 10-01-18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and Adjustments</u>	<u>Balance 09-30-19</u>
Brazoria County Toll Road Authority					
Component Unit:					
Capital Assets, Not Depreciated:					
Land	\$ 88,425	\$	\$	\$	\$ 88,425
Construction in progress	<u>55,981,059</u>	<u>42,554,945</u>	<u> </u>	<u> </u>	<u>98,536,004</u>
Total capital assets not being depreciated	<u>56,069,484</u>	<u>42,554,945</u>	<u> </u>	<u> </u>	<u>98,624,429</u>
Total capital assets, net	<u>\$56,069,484</u>	<u>\$42,554,945</u>	<u>\$ </u>	<u>\$ </u>	<u>\$98,624,429</u>

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

Construction Commitments

	<u>Projects Authorized</u>	<u>Expended To Date</u>	<u>Commitment</u>	<u>Requiring Further Financing</u>
Brazoria County Expressway	<u>\$115,542,723</u>	<u>\$ 79,798,116</u>	<u>\$ 35,744,607</u>	<u>\$ </u>
Total component unit	<u>\$115,542,723</u>	<u>\$ 79,798,116</u>	<u>\$ 35,744,607</u>	<u>\$ </u>

NOTE 7 – DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2019, for the government's individual governmental major and nonmajor funds, proprietary major fund, internal service funds, and fiduciary funds in the aggregate are as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>FEMA Flood Disaster 2017 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Accounts and Accrued Liabilities Payable:					
Vendors	\$ 8,397,426	\$ 4,872,546	\$ 51,804	\$ 1,405,009	\$ 14,726,785
Other governments	951,078	613	65,484	71,364	1,088,539
Accrued compensation	1,931,572	270,796		131,310	2,333,678
Accrued benefits	3,030,193	454,973		212,509	3,697,675
Other accrued liabilities	<u>62,664</u>	<u> </u>	<u> </u>	<u> </u>	<u>62,664</u>
Totals	<u>\$ 14,372,933</u>	<u>\$ 5,598,928</u>	<u>\$ 117,288</u>	<u>\$ 1,820,192</u>	<u>\$ 21,909,341</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

	Proprietary Funds			Fiduciary Funds
	Airport Fund	Internal Service Funds	Total	
Accounts and Accrued Liabilities Payable:				
Vendors	\$ 68,175	\$ 1,411,889	\$ 1,480,064	\$ 196,560
Other governments	25,846		25,846	818
Accrued compensation	18,918		18,918	111,001
Accrued benefits	34,104		34,104	134,735
Estimated claims payable		1,197,816	1,197,816	
Totals	<u>\$ 147,043</u>	<u>\$ 2,609,705</u>	<u>\$ 2,756,748</u>	<u>\$ 443,114</u>

NOTE 8 – LONG-TERM DEBT

General Obligation Debt

General obligation and certificates of obligations payable at September 30, 2019, are summarized as follows:

	Interest Rate %	Series Dates			Bonds Outstanding 09-30-19
		Issued	Maturity	Callable	
General Obligation:					
Unlimited Tax Road Bonds, (Build America Bonds) Series 2010B	4.594 – 6.026	2010	2030		\$ 12,315,000
Unlimited Tax Road Bonds, Series 2012	2.000 – 3.625	2012	2018		6,370,000
Refunding Bonds, Series 2016	2.000 – 5.000	2016	2027		6,745,000
Refunding Bonds, Series 2018	5.000	2018	2028		4,070,000
Certificates of Obligation:					
Combination Tax and Revenue Bonds Series 2012	3.500 - 5.000	2012	2032	2022	22,700,000
Combination Tax and Revenue Bond Series 2016	2.000 - 5.000	2016	2026		6,155,000
Combination Tax and Revenue Bonds Series 2018	4.000 - 5.000	2018	2038		<u>8,120,000</u>
Total					<u>\$ 66,475,000</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 8 - LONG-TERM DEBT - Continued

General Obligation Debt - continued

General obligation and certificates of obligation bond transactions for the year ended September 30, 2019 were as follows:

Bonds outstanding, October 1, 2018	\$ 70,425,000
Matured	<u>(3,950,000)</u>
 Bonds outstanding, September 30, 2019	 \$ <u>66,475,000</u>

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2019, the amount of ad valorem taxes collected for interest and sinking were \$ 7,095,773, while the debt service requirements for principal and interest was \$ 7,043,149. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

The following is a summary of general obligation bond requirements by year as of September 30, 2019:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2020	\$ 4,080,000	\$ 2,922,965	\$ 7,002,965
2021	4,545,000	2,739,257	7,284,257
2022	5,325,000	2,521,182	7,846,182
2023	5,560,000	2,274,638	7,834,638
2024	5,790,000	2,016,116	7,806,116
2025-2029	26,760,000	5,916,417	32,676,417
2030-2034	12,000,000	1,269,075	13,269,075
2035-2038	<u>2,415,000</u>	<u>197,900</u>	<u>2,612,900</u>
	<u>\$ 66,475,000</u>	<u>\$ 19,857,550</u>	<u>\$ 86,332,550</u>

The scheduled federal subsidy for the 2010 Unlimited Tax Road Bonds (Build America Bonds) to be received at September 30, 2019 is as follows:

<u>September 30,</u>	<u>Federal Subsidy</u>
2020	\$ 215,761
2021	200,810
2022	184,870
2023	167,991
2024	150,103
2025-2028	392,614
2029-2030	<u>51,964</u>
	<u>\$ 1,364,113</u>

During the year ended September 30, 2019, the County received \$ 232,230 in federal subsidy under the Build America Bond program. The federal subsidy is provided to offset the interest paid on the bonds.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 8 - LONG-TERM DEBT - Continued

General Obligation Debt - continued

On July 26, 2012 the County sold \$ 25,115,000 of Certificates of Obligation Bonds, Series 2012. These bonds were issued for the purpose of generating funds for numerous facilities projects with an estimated cost of \$ 27,500,000.

On July 26, 2012 the County sold \$ 4,435,000 of General Obligation Refunding Bonds, Series 2012. The net proceeds of \$ 4,590,372 along with \$ 70,458 from the general fund, a total of \$ 4,660,830, were placed in escrow for the defeasement of \$ 4,490,000 in Certificates of Obligation Bonds, Series 2003.

On July 26, 2012 the County sold \$ 8,575,000 of Unlimited Tax Road Bonds, Series 2012. These bonds were issued to provide funding for the following road projects:

County Road 48 South from State Highway 6 to County Road 894 (4 lanes divided)	\$ 3,098,812
County Road 220 from Farm to Market Road 523 to State Highway 288 (2 lanes each)	3,328,000
State Highway 288 from location to be determined to Harris County line (2 lanes)	1,000,000
Other County general mobility projects	<u>1,148,188</u>
	<u>\$ 8,575,000</u>

On January 28, 2016, the County issued two refunding bond issues, the Unlimited Tax Refunding Series 2016 and the Limited Tax Refunding Bond, Series 2016 in the amount of \$ 8,425,000 and \$ 8,125,000, respectively. These bonds will provide funds to advance refund the Combination Tax and Revenue Certificates of Obligation Series 2006 and the Unlimited Tax Road Bonds, Series 2006 in the amounts of \$ 9,235,000 and \$ 8,770,000, respectively. The advance refunding occurred on the call date of March 1, 2016. These refunding bonds are calculated to provide cash flow savings of \$ 2,983,437 and an economic gain (net present value of savings) of \$ 2,786,546.

On August 23, 2018, the County sold \$ 8,120,000 of Certificates of Obligation Bonds, Series 2018. These bonds were issued for the purpose of generating funds for numerous facilities project improvements.

On August 23, 2018, the County issued one refunding bond issues, the Unlimited Tax Refunding Series 2018 in the amount of \$ 4,415,000. These bonds will provide funds to advance refund the Unlimited Tax Road Bonds, Series 2008 in the amounts of \$ 4,810,000. The advance refunding occurred on the call date of March 1, 2019. These refunding bonds are calculated to provide cash flow savings of \$ 382,786 and an economic gain (net present value of savings) of \$ 323,910.

Tax Note Debt

The tax notes payable at September 30, 2019, is summarized as follows:

	Interest Rate %	Series Dates			Tax Notes Outstanding 09-30-19
		Issued	Maturity	Callable	
Tax Note:					
Tax Note, Series 2013	1.560	2013	2020		\$ <u>2,950,000</u>
Total					\$ <u>2,950,000</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 8 - LONG-TERM DEBT - Continued

Tax Note Debt – continued

Tax note transactions for the year ended September 30, 2019 were as follows:

Tax Note outstanding, October 1, 2018	\$ 5,805,000
Matured	<u>(2,855,000)</u>
Tax Note outstanding, September 30, 2019	<u>\$ 2,950,000</u>

The tax note agreement requires that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2019, the amount of ad valorem taxes collected for interest and sinking were \$ 2,967,694, while the debt service requirements for principal and interest were \$ 2,923,289.

The following is a summary of general obligation bond requirements by year as of September 30, 2019:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2020	<u>\$ 2,950,000</u>	<u>\$ 23,010</u>	<u>\$ 2,973,010</u>
	<u>\$ 2,950,000</u>	<u>\$ 23,010</u>	<u>\$ 2,973,010</u>

Proprietary Debt

Other than accrued compensated absences, net OPEB liability, and net pension liability, there was no proprietary long-term debt at or during the year ended September 30, 2019.

Changes in Long-Term Debt

Transactions for the year ended September 30, 2019 are summarized as follows:

	<u>Balance 10-01-18</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance 09-30-19</u>	<u>Due Within One Year</u>
Governmental Type Activities:					
Certificates of obligation bonds	\$ 38,795,000	\$	\$ 1,820,000	\$ 36,975,000	\$ 1,890,000
General obligation bonds	31,630,000		2,130,000	29,500,000	2,190,000
Tax notes	5,805,000		2,855,000	2,950,000	2,950,000
Premium on bonds	4,923,161		452,372	4,470,789	452,373
Compensated absences	5,078,003	4,287,036	4,049,099	5,315,940	5,315,940
Net OPEB liability	36,562,627	4,119,729	1,416,330	39,266,026	
Net pension liability	<u>51,132,328</u>	<u>43,381,014</u>	<u>17,667,832</u>	<u>76,845,510</u>	
Total governmental activities	<u>173,926,119</u>	<u>51,787,779</u>	<u>30,390,633</u>	<u>195,323,265</u>	<u>12,798,313</u>
Business-Type Activities:					
Compensated absences	54,878	47,001	47,445	54,434	54,434
Net OPEB liability	361,441	37,834	13,007	386,268	
Net pension liability	<u>403,325</u>	<u>262,149</u>	<u>101,733</u>	<u>563,741</u>	
Total business-type activities	<u>819,644</u>	<u>346,984</u>	<u>162,185</u>	<u>1,004,443</u>	<u>54,434</u>
Total primary government	<u>\$174,745,763</u>	<u>\$ 52,134,763</u>	<u>\$ 30,552,818</u>	<u>\$196,327,708</u>	<u>\$ 12,852,747</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 8 - LONG-TERM DEBT - Continued

Discretely presented component unit long-term bonded debt as of September 30, 2019 is listed below:

Brazoria County Toll Road Authority (the "Authority") issued limited contract tax and subordinate lien revenue bonds, which were issued in part as current interest bonds and in part as convertible capital appreciation bonds. The convertible capital appreciation bonds have a conversion date of March 1, 2025, where they will convert to current interest bonds. The Authority also issued limited contract tax and subordinate lien revenue bond anticipation notes. These subordinate lien revenue bonds and notes are paid through the Authority's Debt Service Fund from toll fees collected by the Authority. The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2019:

	Interest Rate %	Series Dates			Outstanding 09-30-19
		Issued	Maturity	Callable	
Revenue Bonds:					
Limited Contract Tax Subordinate Lien 2017A Current Interest Bonds	4.000 - 5.000	2017	2049	2027	\$ 34,150,000
Limited Contract Tax Subordinate Lien 2017A Capital Appreciation Bonds	4.000	2017	2045	2030	21,509,030
Limited Contract Tax Subordinate Lien 2017B Bond Anticipation Notes	5.000	2017	2020		<u>29,700,000</u>
Total Revenue Bonds					<u>\$ 85,359,030</u>

Revenue bond transactions for the year ended September 30, 2019 were as follows:

Bonds outstanding, October 1, 2018	\$ 84,523,828
Accretion	<u>835,202</u>
Bonds outstanding, September 30, 2019	<u>\$ 85,359,030</u>

The following is a summary of revenue bond requirements by year as of September 30, 2019:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2020	\$ 29,700,000	\$ 1,752,825	\$ 31,452,825
2021		1,537,500	1,537,500
2022		1,537,500	1,537,500
2023		1,537,500	1,537,500
2024		1,537,500	1,537,500
2025-2029	3,180,000	12,336,500	15,516,500
2030-2034	9,475,000	11,094,375	20,569,375
2035-2039	12,660,000	8,486,325	21,146,325
2040-2044	16,000,000	5,558,000	21,558,000
2045-2049	<u>19,535,000</u>	<u>2,015,900</u>	<u>21,550,900</u>
	<u>\$ 90,550,000</u>	<u>\$ 47,393,925</u>	<u>\$ 137,943,925</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 8 - LONG-TERM DEBT - Continued

The difference between bonds payable and the future principal payments is due to \$ 5,190,970 of accretion, which will occur in future years prior to payment.

A summary of the long-term liability transactions of the Authority for the year ended September 30, 2019 is as follows:

	<u>Balance</u> 10-01-18	<u>Issues or</u> <u>Additions</u>	<u>Payments or</u> <u>Expenditures</u>	<u>Balance</u> 09-30-19	<u>Due Within</u> <u>One Year</u>
Revenue bonds	\$ 84,523,828	\$ 835,202	\$	\$ 85,359,030	\$ 29,700,000
Premium on bonds	<u>4,206,106</u>	<u></u>	<u>220,594</u>	<u>3,985,512</u>	<u>220,594</u>
Total governmental activities	<u>\$ 88,729,934</u>	<u>\$ 835,202</u>	<u>\$ 220,594</u>	<u>\$ 89,344,542</u>	<u>\$ 29,920,594</u>

NOTE 9 - LEASING OPERATIONS

Operating Leases - Lessor

The County is involved in various operating leases as lessor. These leases are for properties such as airport facilities and other facilities. Some of the airport facilities are leased for periods through 2026. Other facilities and the coffee shop are leased on either a month-to-month or year-to-year arrangement. The County has not determined the cost of these facilities as of September 30, 2019.

Governmental Funds:

There are no minimum future rentals to be received on noncancelable leases, as of September 30, 2019.

Gross rental income for operating leases, including one-time or month-to-month, for the year ended September 30, 2019 was as follows:

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

Proprietary Funds (Enterprise Fund - Airport):

Minimum future rentals to be received on noncancelable leases, as of September 30, 2019, for each of the next five years and in the aggregate are:

<u>Year Ended</u> <u>September 30,</u>	
2020	\$ 332,223
2021	129,585
2022	56,442
2023	53,148
2024	53,971
2025-2026	<u>89,477</u>
	<u>\$ 714,846</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 9 - LEASING OPERATIONS - Continued

Operating Leases – Lessor - continued

Gross rental income for operating leases, including one-time and month-to-month, for the year ended September 30, 2019 was as follows:

Building rental	\$ 335,998
Hangar rental	221,287
Ground rental	38,274
Car rental	82,945
Other rental	<u>64,290</u>
	<u>\$ 742,794</u>

Operating Leases - Lessee

Governmental Funds:

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

Minimum future rentals to be paid on non-cancelable leases, as of September 30, 2019, for each of the next five years and in the aggregate are as follows:

<u>Year Ended</u> <u>September 30,</u>	
2020	\$ 144,302
2021	91,500
2022	75,750
2023	72,600
2024	<u>33,568</u>
	<u>\$ 417,720</u>

Gross rental expenditures for operating leases, including month-to-month for the year ended September 30, 2019 was as follows:

Building rental	\$ 130,386
Ground rental	50,355
Equipment rental	526,468
Section 8 Housing Voucher Choice rentals	<u>3,737,229</u>
	<u>\$ 4,444,438</u>

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2019

NOTE 9 - LEASING OPERATIONS - Continued

Operating Leases - Lessee - continued

Proprietary Funds (Enterprise Fund):

The County is involved in various operating leases as lessee. These leases are for properties such as buildings, copiers, ground, equipment and other facilities. Most are on month-to-month or year-to-year, therefore, there are no minimum future rentals required to be paid on non-cancelable leases, as of September 30, 2019.

Gross rental expenditure for operating leases for the year ended September 30, 2019 were as follows:

Equipment rental	\$ <u>5,677</u>
	\$ <u><u>5,677</u></u>

NOTE 10. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 780 non-traditional defined benefit plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

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

	<u>Plan Year 2018</u>	<u>Plan Year 2019</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	12.58%	12.58%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/30	60/8, 0/30

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

Employees Covered by Benefit Terms:

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	840
Inactive employees entitled to but not yet receiving benefits	1,093
Active employees	<u>1,526</u>
	<u><u>3,459</u></u>

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

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

Employees of the County were required to contribute 7% of their annual compensation during the fiscal year. The County's required contribution rates were 12.58% and 12.58% in calendar years 2019 and 2018 respectively. The County's contributions to TCDRS for the year ended September 30, 2019 were \$ 13,560,012.

Net Pension Liability - The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Except where indicated in the section of this GASB 68 report entitled “Actuarial Methods and Assumptions Used for GASB Calculations”, the assumptions used in this analysis for the December 31, 2018 financial reporting metrics are the same as those used in the December 31, 2018 actuarial valuation analysis for Brazoria County.

Following is a description of the assumptions used in the December 31, 2018 actuarial valuation analysis for the County. This information may also be found in the County’s December 31, 2018 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

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

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

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.25%

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

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS’ investment consultant, Cliffwater LLC. The numbers shown are based on the January 2019 information for a 10 year horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon. The most recent analysis was performed in 2017. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equities	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) index	2.50%	5.70%
International Equities – Developed	MSCI World Ex USA (net) index	10.00%	5.40%
International Equities - Emerging	MSCI Emerging Markets Standard (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

⁽¹⁾ Target asset allocation adopted at the April 2019 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal to the expected return minus the assumed inflation rate of 1.70% per Cliffwater's 2019 capital market assumptions.

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

	Increase (Decrease)		
	Total	Plan	Net Pension
	Pension Liability (a)	Fiduciary Net Position (b)	
Balance as of December 31, 2017	\$ 390,331,895	\$ 338,796,242	\$ 51,535,653
Changes for the Year:			
Service cost	11,323,351		11,323,351
Interest on total pension liability ⁽¹⁾	31,852,740		31,852,740
Effect of plan changes ⁽²⁾			-0-
Effect of economic/demographic gains or losses	(1,711,977)		(1,711,977)
Effect of assumptions changes or inputs	-0-		-0-
Refunds of contributions	(784,922)	(784,922)	-0-
Contributions - employer		16,408,474	(16,408,474)
Contributions - employee		5,534,278	(5,534,278)
Net investment income		(6,258,255)	6,258,255
Benefit payment,	(16,372,189)	(16,372,189)	-0-
Administrative expense		(270,864)	270,864
Other changes ⁽³⁾		176,883	(176,883)
Balance as of December 31, 2018	<u>\$ 414,638,898</u>	<u>\$ 337,229,647</u>	<u>\$ 77,409,251</u>

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

⁽²⁾ No plan changes valued.

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

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

	1% Decrease In Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase In Discount Rate (9.10%)
Total pension liability	\$ 470,404,146	\$ 414,638,898	\$ 367,950,551
Fiduciary net position	<u>337,229,647</u>	<u>337,229,647</u>	<u>337,229,647</u>
Net pension liability	<u>\$ 133,174,499</u>	<u>\$ 77,409,251</u>	<u>\$ 30,720,904</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

<i>Pension Expense:</i>	<u>Year Ended 12-31-18</u>
Service cost	\$ 11,323,351
Interest on total pension liability ⁽¹⁾	31,852,740
Effect of plan changes	-0-
Administrative expenses	270,864
Member contributions	(5,534,278)
Expected investment return net of investment expenses	(27,628,809)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(210,860)
Recognition of assumption changes or inputs	530,010
Recognition of investment gains or losses	8,771,368
Other ⁽²⁾	<u>(176,883)</u>
Pension expense	<u>\$ 19,197,503</u>

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

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

Deferred Inflows and Outflows - At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ 21,017,142	\$
Changes in assumptions	692,528	487,557
Difference between expected and actual experience	615,611	2,939,256
Contributions subsequent to the measurement date ⁽³⁾	<u>7,479,738</u>	<u> </u>
Totals	<u>\$ 29,805,019</u>	<u>\$ 3,426,813</u>

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

<u>Year Ended September 30,</u>	
2019	\$ 8,220,828
2020	2,152,323
2021	2,090,303
2022	6,435,014
2023	-0-
Thereafter ⁽⁴⁾	-0-

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Benefits Provided – BCRBP provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. To be eligible for retiree health coverage, the employee must be 60 years of age with 8 years of service, 30 years of service at any age or age plus service must be at least 75. The following table is an abbreviated summary of the medical and pharmacy benefits available for the plan year:

Plan Type	Buy Up Plan	HRA Plan
HRA Contribution (Individual/Family)	n/a	\$1,000 / \$2,000
Deductible		
Network (Individual/Family)	\$1,750 / \$5,250	\$2,750 / \$8,250
Non-Network (Individual/Family)	No Coverage Offered	No Coverage Offered
Out of Pocket Maximum		
Network (Individual/Family)	\$7,150 / \$14,700	\$5,000 / \$14,700
Non-Network (Individual/Family)	No Coverage Offered	No Coverage Offered
Coinsurance		
Network	20%	20%
Non-Network	100%	100%
Lifetime Maximum	Unlimited	Unlimited
Office Visit		
Network	\$40 / \$60 Copay	Deductible / 20%
Non-Network	No Coverage Offered	No Coverage Offered
Specialist Visit / Urgent Care		
Network	\$40 / \$60 Copay	Deductible / 20%
Non-Network	No Coverage Offered	No Coverage Offered
Wellness Visit		
Network	Covered 100%	Covered 100%
Non-Network	No Coverage Offered	No Coverage Offered
In-Patient & Out-Patient Hospital		
Network	\$200 / 20%	\$500 / 20% after Deductible
Non-Network	No Coverage Offered	No Coverage Offered
Emergency Room		
Network	\$500 / 20% after Deductible	\$500 / 20% after Deductible
Non-Network	No Coverage Offered	No Coverage Offered
Pharmacy Benefits – Honest RX		
Formulary Based	Deductible of \$150 then:	Deductible of \$150 then:
Generic/Pref Brand/Non-Pref Brand	\$5 / \$30 / \$60	\$5 / \$30 / \$60
Specialty	\$150	\$150
Mail Order and Retail	Deductible then: 3 months for the price of 2	3 months for the price of 2

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

The following table provides a summary of the number of participants in the plan as of September 30, 2019:

Inactive plan members or beneficiaries currently receiving benefits	353
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>1,249</u>
	<u><u>1,602</u></u>

Contributions - Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County establishes rates based on an actuarially determined rate. For the year ended September 30, 2019, the County's average contribution rate was 4.14% of covered employee payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of \$ 39,652,294 was measured as of September 30, 2019, and was determined by an actuarial valuation as of September 30, 2018.

Actuarial assumptions and other inputs - The total OPEB liability in the September 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%, per annum
Investment rate of return	4.50%, per annum
Health care trend rates	Initial rate of 6.10% declining to an ultimate rate of 3.82%

Mortality rates were based on the sex distinct RP-2014h mortality table with mortality improvement scale MP-2018.

The actuarial assumptions used in the September 30, 2018 valuation were based on the experience study covering the four-year period ending December 31, 2016, as conducted for the Texas County and District Retirement System.

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

Discount Rate – The discount rate used to measure the total OPEB liability was 4.17 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in net OPEB Liability - The changes in the net OPEB liability as of September 30, 2019 are as follows:

	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Liability (a)-(b)</u>
Balance at 9/30/18	\$ 48,947,881	\$ 12,023,813	\$ 36,924,068
Charges for the Year:			
Service cost	2,433,929		2,433,929
Interest	2,128,514		2,128,514
Difference in expected and actual experience			-0-
Change in assumptions	282,924		282,924
Contributions - employer		1,104,232	(1,104,232)
Contributions - other			-0-
Net investment income		369,052	(369,052)
Benefit payments	(1,886,180)	(1,150,000)	(736,180)
Administrative expense	<u> </u>	<u>(92,323)</u>	<u>92,323</u>
Net changes	<u>2,959,187</u>	<u>230,961</u>	<u>2,728,226</u>
Balance at 9/30/19	<u>\$ 51,907,068</u>	<u>\$ 12,254,774</u>	<u>\$ 39,652,294</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated 1 percentage point lower (3.17%) or 1 percentage point higher (5.17%) than the current discount rate:

	1% Decrease in Discount Rate <u>(3.17%)</u>	Discount Rate <u>(4.17%)</u>	1% Increase in Discount Rate <u>(5.17%)</u>
Net OPEB liability	\$ 45,841,924	\$ 39,652,294	\$ 34,297,649

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (4.23% decreasing to 4.21%) or 1 percentage point higher (6.23% decreasing to 6.21%) than the current healthcare cost trend rates:

	1% Decrease (4.23% decreasing to 4.21%) <u></u>	Healthcare Cost Trend Rates (5.23% decreasing to 5.21%) <u></u>	1% Increase (6.23% decreasing to 6.21%) <u></u>
Net OPEB liability	\$ 35,638,833	\$ 39,652,294	\$ 44,519,549

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

Deferred Inflows and Outflows - For the year ended September 30, 2019, the County recognized OPEB expense of \$ 4,048,245. At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 484,675	\$
Changes in assumptions	2,078,530	3,103,207
Net differences between projected and actual earnings	<u>214,897</u>	<u></u>
Totals	<u>\$ 2,778,102</u>	<u>\$ 3,103,207</u>

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of September 30, 2019.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

<u>Year Ended</u> <u>September 30,</u>	
2020	\$(64,618)
2021	(64,618)
2022	(81,263)
2023	(95,704)
2024	(130,275)
Thereafter	111,373

Payable to the OPEB Plan – At September 30, 2019, the County did not have a payable for any outstanding contributions to BCRBP.

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

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

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

Balance - October 1, 2018	\$ 98,275,336
Contributions and earnings	12,282,928
Withdrawals, premiums, and benefits	<u>(6,295,113)</u>
Balance - September 30, 2019	<u>\$ 104,263,151</u>

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

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

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

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

Transactions within the annuities for the year are summarized below:

	<u>Retired Lives Reserve</u>	<u>Retiree Medical Plan</u>
Balance - October 1, 2018	\$ 7,709,058	\$ 12,023,812
Contributions and earnings	1,081,727	1,473,285
Withdrawals, premiums, benefits	<u>(1,123,650)</u>	<u>(1,242,323)</u>
Balance - September 30, 2019	<u>\$ 7,667,135</u>	<u>\$ 12,254,774</u>

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

	<u>Nationwide</u>	<u>Lincoln</u>
Balance - October 1, 2018	\$ 2,923,376	\$ 137,560
Contribution and earnings	124,807	3,969
Withdrawals, premiums, benefits, and losses	<u>(637,900)</u>	<u>(1,034)</u>
Balance - September 30, 2019	<u>\$ 2,410,283</u>	<u>\$ 140,495</u>

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

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

Funding Policy - The contribution requirements of the County are adopted by Commissioner's Court and may be amended at any time. For the years ended September 30, 2019, the County contributed \$ 1,861,936 to the Group Annuity Contract which includes net investment earnings, respectively.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 13 - SELF INSURANCE

Health Insurance

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

The County, under the direction of the plan supervisor, Third Party Administrators, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County was \$ 1,000 per eligible employee per month for the period October 1, 2018 through September 30, 2019. The contributions, or interfund premiums paid into the Self Insurance Health Fund (Internal Service Fund) are available to pay claims and administrative costs of the plan with a portion of the premiums set aside as reserves for anticipated claims. The total contribution to the plan for the fiscal year ended September 30, 2019 was \$ 20,641,035. The plan provides limited medical care benefits to the eligible participants up to \$ 1,000,000 lifetime maximum benefit. The plan has in place an excess loss insurance policy through SA Benefit Services LLC, which covers claims in excess of \$ 250,000 per participant in any calendar year, with a maximum aggregate benefit of \$ 1,000,000 per coverage period. Estimated claims payable at September 30, 2019 was \$ 797,816.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Claims payable - October 1,	\$ 1,892,974	\$ 1,385,464
Incurred claims	18,727,629	19,959,852
Payment of claims	<u>(18,429,950)</u>	<u>(19,452,342)</u>
Claims payable - September 30,	<u>\$ 2,190,653</u>	<u>\$ 1,892,974</u>

The following is a reconciliation of claims payable at September 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Claims payable:		
Actual	\$ 1,392,837	\$ 1,349,371
Estimated	<u>797,816</u>	<u>543,603</u>
Total claims payable	<u>\$ 2,190,653</u>	<u>\$ 1,892,974</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 13 - SELF INSURANCE - Continued

Insurance Reserve

Brazoria County established a self-insurance reserve within the General Fund in 1979. This reserve was established to provide coverage for general liability and automobile risks including settlements, claims and costs in defense of torts, civil rights, contractual suits, environmental protection and defense of County employees not covered by or in excess of commercial insurance limits. In the fiscal year ended September 30, 1989, the Commissioners Court transferred the balance of \$ 789,486 into a self-insurance internal service fund. This was done to facilitate control where all costs and claims can be charged to the fund from which the related liability arose. The repayment of these claims and expenses is reported as expenditures/expenses in the respective funds. The self-insurance fund reports the receipt of the interfund repayment as operating revenue with all legal costs and claims reported as an operating expense. Estimated claims payable at September 30, 2019 was \$ 400,000.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial coverage for these risks and self-insures amounts in excess of insurance coverage. There have been no significant changes in insurance coverage and settlements (related to self-insurance). For the years ended September 30, 2019, claims and settlements in excess of insurance coverage amounted to \$ 162,966.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2019 and 2018 for both actual and estimated liabilities:

	<u>2019</u>	<u>2018</u>
Claims payable - October 1,	\$ 402,104	\$ 403,347
Incurred claims	162,966	127,030
Payment of claims	<u>(164,825)</u>	<u>(128,273)</u>
Claims payable - September 30,	<u>\$ 400,245</u>	<u>\$ 402,104</u>
Claims payable:		
Actual	\$ 245	\$ 2,104
Estimated	<u>400,000</u>	<u>400,000</u>
Total claims payable	<u>\$ 400,245</u>	<u>\$ 402,104</u>

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

Health Clinic

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 13 - SELF INSURANCE - Continued

Health Clinic - continued

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2019 and 2018 for actual liabilities:

	<u>2019</u>	<u>2018</u>
Claims payable - October 1,	\$ 25,659	\$ 49,645
Incurred claims	675,036	635,565
Payment of claims	<u>(681,888)</u>	<u>(659,551)</u>
Claims payable - September 30,	<u>\$ 18,807</u>	<u>\$ 25,659</u>
Claims payable:		
Actual	<u>\$ 18,807</u>	<u>\$ 25,659</u>
Total claims payable	<u>\$ 18,807</u>	<u>\$ 25,659</u>

NOTE 14 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Such lawsuits include various civil claims that are currently between the stages of discovery and pleadings. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. The County has recorded a contingent estimated liability of \$ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2019 to account for any unexpected outcomes related to these civil lawsuit claims.

NOTE 15 - DEFICIT FUND BALANCES

As of September 30, 2019, various funds of the County had deficit fund balances as itemized below:

	<u>2019</u>
Fund Balances:	
Non-Major Governmental Funds:	
FEMA Hazard Mitigation Grant Program Fund	\$ 150,050
FEMA Flood Disaster 2019 Fund	78,385
Emergency Management Fire Code Fund	63,298
Justice Court Building Security Fund	4,798
SEP Wastewater Environmental Health - TCEQ Fund	15,927
Briar Meadows Amy Lane Ross Road Special Assessment Fund	18,700
Twin Lakes Special Assessment Fund	55,660
USTREAS Restore Act Projects Fund	356,292
TXDOT SH 288 Truck Weigh Station Fund	151,583

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 16 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2019, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund, various special revenue funds, capital projects fund, and the enterprise fund. These grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal grants are covered by the requirements of the Single Audit Act and the Uniform Guidance. The state grants are covered by the State of Texas Single Audit Circular and the Uniform Grant Management Standards.

NOTE 17 - BAIL BOND COLLATERAL

The County holds, as collateral, time deposits and other cash equivalents and real property pledged toward bail bonds. The County does not have access to the assets unless the bond is violated; therefore, these assets are not reported in the financial statements of the County as of September 30, 2019. As of September 30, 2019, bail bonds outstanding totaled \$ 34,202,732 and collateral pledged against these bonds amounted to \$ 4,328,368.

NOTE 18 - PEARLAND-MANVEL LANDFILL

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 18 - PEARLAND-MANVEL LANDFILL - Continued

Further, Brazoria County has retained outside assistance in the environmental legal aspects of this matter. To date the County has spent \$ 51,632 in such legal expenses. An additional \$ 10,326 has been authorized for further legal services. At September 30, 2018, the County has recorded an accrued liability in the amount of \$ 62,664, which includes its portion of estimated costs as well as \$ 25,000 for estimated ongoing costs of monitoring.

NOTE 19 - TAX ABATEMENTS

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

For the year ended September 30, 2019, the County abated property taxes totaling \$ 36,442,348 under this program, including the following tax abatement agreements that exceed 10 percent of the total amount abated:

- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquified natural gas export facility and pretreatment facilities. The property taxes abated in the current year amounted to \$ 4,131,087. This abatement agreement is set to expire on December 31, 2025.
- A 100 percent property tax abatement to an integrated manufacturing complex to engineer, procure and construct a chemical manufacturing facility. The property taxes abated in the current fiscal year amounted to \$ 5,569,919. This abatement agreement is set to expire on December 31, 2023.
- A 100 percent property tax abatement to a chemical complex for the construction of a production facility that produces polyethylene resin to be used in a multitude of applications. The property taxes abated in the current fiscal year amounted to \$ 5,679,427. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquified natural gas export facility and pretreatment facilities. The property taxes abated in the current fiscal year amounted to \$ 4,202,344. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement to a refinery for the construction of a multi-product import/export terminal and support facilities for liquified petroleum natural gas. The property taxes abated in the current fiscal year amounted to \$ 3,685,658. This abatement is set to expire on December 31, 2024.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2019

NOTE 20 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 13, 2020, the date which the financial statements were available to be issued.

On January 23, 2020, the County issued \$ 9,840,000 of Series 2020 Unlimited Tax Refunding Bonds, maturing in 2030. The bonds have a stated interest rate of 5.00%. The bonds are to be paid from annual ad valorem interest and bonded indebtedness.

The following is a schedule of principal maturity for the Series 2020 Unlimited Tax Refunding Bonds.

<u>Maturing March 1,</u>	<u>Principal</u>
2021	\$ 785,000
2022	825,000
2023	860,000
2024	910,000
2025	950,000
2026-2028	3,145,000
2029-2030	<u>2,365,000</u>
	<u>\$ 9,840,000</u>



**REQUIRED SUPPLEMENTARY
INFORMATION**

BRAZORIA COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND AND ROAD & BRIDGE FUND**

For the Year Ended September 30, 2019

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 83,876,374	\$ 83,876,374	\$ 83,388,798	\$(487,576)
Sales taxes	3,435,950,000	35,950,000	33,830,167	(2,119,833)
Intergovernmental	1,243,833	1,655,083	4,053,866	2,398,783
Charges for services	9,367,300	9,378,300	9,467,683	89,383
Licenses and permits	1,335,450	1,337,350	1,410,481	73,131
Fines and forfeitures	4,120,000	4,120,000	4,048,150	(71,850)
Special assessments				-0-
Investment income	1,000,550	2,079,750	2,691,115	611,365
Miscellaneous	<u>1,333,000</u>	<u>1,345,403</u>	<u>2,614,859</u>	<u>1,269,456</u>
Total revenues	<u>138,226,507</u>	<u>139,742,260</u>	<u>141,505,119</u>	<u>1,762,859</u>
Expenditures:				
Current:				
General administration	11,365,988	14,764,888	12,911,728	1,853,160
Judicial and legal	23,497,450	24,190,366	23,663,792	526,574
Financial administration	17,908,208	18,854,237	17,468,610	1,385,627
Elections	442,562	447,895	307,954	139,941
Public facilities	5,242,439	5,317,975	4,638,972	679,003
Public safety	25,653,582	25,911,198	23,718,306	2,192,892
Corrections	28,105,079	28,219,061	26,579,984	1,639,077
Public transportation				-0-
Health and welfare	6,365,801	6,392,573	4,790,693	1,601,880
Public assistance	346,000	410,000	410,000	-0-
Culture and recreation	12,973,389	12,941,219	12,052,372	888,847
Conservation	509,086	509,086	437,517	71,569
Environmental protection	226,179	264,179	259,450	4,729
Capital outlay	<u>4,381,988</u>	<u>6,358,489</u>	<u>4,410,548</u>	<u>1,947,941</u>
Total expenditures	<u>137,017,751</u>	<u>144,581,166</u>	<u>131,649,926</u>	<u>12,931,240</u>
Excess (deficiency) of revenues over expenditures	<u>1,208,756</u>	<u>(4,838,906)</u>	<u>9,855,193</u>	<u>14,694,099</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	100,000	251,500	267,717	16,217
Transfers in	200,000	200,000	244,397	44,397
Transfers out	<u>(1,558,000)</u>	<u>(6,589,707)</u>	<u>(5,335,094)</u>	<u>1,254,613</u>
Total other financing sources (uses)	<u>(1,258,000)</u>	<u>(6,138,207)</u>	<u>(4,822,980)</u>	<u>1,315,227</u>
Net change in fund balances	<u>(49,244)</u>	<u>(10,977,113)</u>	<u>5,032,213</u>	<u>16,009,326</u>
Fund balances – beginning	<u>104,492,795</u>	<u>104,492,795</u>	<u>104,492,795</u>	<u>-0-</u>
Fund balances – ending	<u>\$ 104,443,551</u>	<u>\$ 93,515,682</u>	<u>\$ 109,525,008</u>	<u>\$ 16,009,326</u>

Road & Bridge Fund			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 32,544,264	\$ 32,544,264	\$ 32,372,018	\$ (172,246)
85,000	1,010,000	7,405,795	-0-
1,500	1,500	630	6,395,795
	3,646,350	4,016,113	(870)
			369,763
			-0-
		63,575	63,575
250,000	792,000	785,777	(6,223)
<u>200,000</u>	<u>9,667,189</u>	<u>9,200,680</u>	<u>(466,509)</u>
<u>33,080,764</u>	<u>47,661,303</u>	<u>53,844,588</u>	<u>6,183,285</u>
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
45,513,381	25,080,658	21,518,206	3,562,452
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
			-0-
<u>3,267,000</u>	<u>56,169,759</u>	<u>35,876,595</u>	<u>20,293,164</u>
<u>48,780,381</u>	<u>81,250,417</u>	<u>57,394,801</u>	<u>23,855,616</u>
(<u>15,699,617</u>)	(<u>33,589,114</u>)	(<u>3,550,213</u>)	<u>30,038,901</u>
50,000	125,000	127,766	2,766
		3,450	3,450
	(<u>559,500</u>)	(<u>294,967</u>)	<u>264,533</u>
<u>50,000</u>	(<u>434,500</u>)	(<u>163,751</u>)	<u>270,749</u>
(<u>15,649,617</u>)	(<u>34,023,614</u>)	(<u>3,713,964</u>)	30,309,650
<u>27,091,875</u>	<u>27,091,875</u>	<u>27,091,875</u>	-0-
<u>\$ 11,442,258</u>	<u>\$(6,931,739)</u>	<u>\$ 23,377,911</u>	<u>\$ 30,309,650</u>

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

With a Measurement Date of December 31,

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability				
Service cost	\$ 11,323,351	\$ 10,945,405	\$ 11,011,415	\$ 9,208,083
Interest (on the Total Pension Liability)	31,852,740	30,047,206	27,865,882	25,022,175
Effect of plan changes				19,339,348
Effect of assumption changes or inputs		(812,594)		3,462,644
Effect of economic/demographic (gains) or losses	(1,711,977)	(1,573,507)	(1,563,930)	3,078,052
Benefit payments/refunds of contributions	<u>(17,157,111)</u>	<u>(16,248,409)</u>	<u>(15,624,381)</u>	<u>(13,826,449)</u>
Net Change in Total Pension Liability	24,307,003	22,358,101	21,688,986	46,283,853
Total Pension Liability - Beginning	<u>390,331,895</u>	<u>367,973,794</u>	<u>346,284,808</u>	<u>300,000,955</u>
Total Pension Liability - Ending (a)	<u>\$414,638,898</u>	<u>\$390,331,895</u>	<u>\$367,973,794</u>	<u>\$346,284,808</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 16,408,474	\$ 9,453,766	\$ 8,732,404	\$ 8,780,780
Member contributions	5,534,278	5,473,648	5,035,162	4,989,108
Investment Income net of investment expenses	(6,258,255)	43,334,581	20,589,644	(964,311)
Benefit payments/refunds of contributions	(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)
Administrative expense	(270,864)	(225,310)	(223,860)	(200,829)
Other	<u>176,883</u>	<u>(20,886)</u>	<u>334,355</u>	<u>(361,456)</u>
Net Change in Fiduciary Net Position	(1,566,595)	41,767,390	18,843,324	(1,583,157)
Fiduciary Net Position - Beginning	<u>338,796,242</u>	<u>297,028,852</u>	<u>278,185,528</u>	<u>279,768,685</u>
Fiduciary Net Position - Ending (b)	<u>\$337,229,647</u>	<u>\$338,796,242</u>	<u>\$297,028,852</u>	<u>\$278,185,528</u>
Net Pension Liability (a-b)	<u>\$ 77,409,251</u>	<u>\$ 51,535,653</u>	<u>\$ 70,944,942</u>	<u>\$ 68,099,280</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	<u>81.33%</u>	<u>86.80%</u>	<u>80.72%</u>	<u>80.33%</u>
Pensionable Covered Payroll	<u>\$ 79,061,121</u>	<u>\$ 78,194,973</u>	<u>\$ 71,930,888</u>	<u>\$ 71,272,649</u>
Net Pension Liability as a Percentage of Covered Payroll	<u>97.91%</u>	<u>65.91%</u>	<u>98.63%</u>	<u>95.55%</u>

Note:

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

2014
 \$ 8,642,622
 22,575,881

717,058
(12,579,115)

19,356,446

280,644,509

\$ 300,000,955

\$ 7,985,929
 4,544,842
 17,794,613
 (12,579,115)
 (208,696)
319,860

17,857,433

261,911,252

\$ 279,768,685

\$ 20,232,270

93.26%

\$ 64,926,320

31.16%

BRAZORIA COUNTY, TEXAS

Exhibit 12

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

<u>Year Ended September 30,</u>	<u>Actuarially Determined Contribution⁽¹⁾</u>	<u>Actual Employer Contribution⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2010	\$ 5,256,101	\$ 5,256,101	\$ -0-	\$ 56,517,212	9.3%
2011	5,824,844	5,824,844	-0-	56,717,078	10.3%
2012	6,367,021	6,367,021	-0-	58,723,289	10.8%
2013	6,955,933	6,955,933	-0-	60,618,759	11.5%
2014	7,715,329	7,715,329	-0-	63,505,858	12.1%
2015	8,374,157	8,374,157	-0-	67,997,984	12.3%
2016	8,649,954	8,649,954	-0-	70,970,186	12.2%
2017	9,288,895	9,288,895	-0-	76,748,647	12.1%
2018	7,203,665	10,386,729	(3,183,064)	78,676,652	13.2%
2019	9,924,668	13,560,012	(3,635,344)	81,255,604	16.7%

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

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

BRAZORIA COUNTY, TEXAS

Exhibit 13

*REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS*

For the Last Ten Years Ended September 30,

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service cost	\$ 2,433,929	\$ 2,243,731
Interest on total pension liability	2,128,514	1,691,370
Differences between expected and actual experience		646,233
Changes in assumptions	282,924	2,441,296
Benefit payments	<u>(1,886,180)</u>	<u>(3,558,010)</u>
Net Change in Total OPEB Liability	2,959,187	3,464,620
Total OPEB Liability - Beginning	<u>48,947,881</u>	<u>45,483,261</u>
Total OPEB Liability - Ending (a)	<u>\$ 51,907,068</u>	<u>\$ 48,947,881</u>
Plan Fiduciary Net Position		
Contributions - employer	\$ 1,104,232	\$ 1,089,738
Contributions - other		2,468,272
Net investment income	369,052	455,269
Benefit payments	<u>(1,150,000)</u>	<u>(3,558,010)</u>
Administrative expense	<u>(92,323)</u>	<u>(306,228)</u>
Net change in plan fiduciary net position	230,961	149,041
Plan fiduciary net position - Beginning	<u>12,023,813</u>	<u>11,874,772</u>
Plan fiduciary net position - Ending (b)	<u>\$ 12,254,774</u>	<u>\$ 12,023,813</u>
Net OPEB Liability - Ending	<u>\$ 39,652,294</u>	<u>\$ 36,924,068</u>
Plan Fiduciary Net Position as a Percentage of the total OPEB liability	<u>75.40%</u>	<u>75.40%</u>
Covered Payroll	<u>\$ 71,222,305</u>	<u>\$ 72,171,999</u>
Net OPEB Liability as a Percentage of Covered Payroll	<u>55.67%</u>	<u>51.16%</u>

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

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

Exhibit 14

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

Notes to Schedule of Contributions

Valuation date

Notes Actuarially determined contribution rates are calculated as of September 30

Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Payroll, Closed
Amortization period	15 years
Asset valuation method	Market value
Inflation	2.50%, per annum
Healthcare cost trends rates	6.10% initial, decreasing to an ultimate rate of 3.82%.
Salary increases	3.00% per annum
Investment rate of return	4.50% per annum
Retirement Age	In the 2018 actuarial valuation, expected retirement ages of general employees were adjusted to more closely reflect actual experience.
Mortality	Sex distinct RP-2014h mortality table with mortality improvement scale MP-2018

Other Information

Notes: There were no benefit changes during the year.

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

BRAZORIA COUNTY, TEXAS

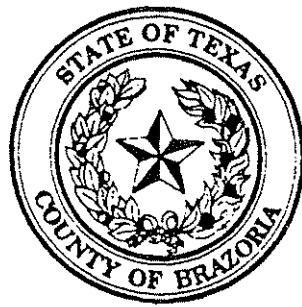
Notes to the Required Supplementary Information - Continued
For The Year Ended September 30, 2019

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

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

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

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

Section 8 Housing Choice Voucher Program Funds - 32005-32119 - These funds account for the activities of the Brazoria County Housing Agency (BCHA) established in 2004 and empowered with the responsibility and authority to maintain the Public Housing Program for the County. In 2004, BCHA established the Section 8 Housing program. The BCHA mission is to serve the needs of low-income, very low-income and extremely low-income families by increasing the availability of decent, safe and affordable housing in its communities, by ensuring equal opportunity in housing, by promoting self-sufficiency and asset development of families and individuals and by improving community quality of life and economic viability. Through federal funding from the United States Department of Housing and Urban Development (HUD) and landlord participation, BCHA provides low-income families with rental assistance; job training; education opportunities; and support services to obtain housing in a courteous, patient and efficient manner, while promoting self-sufficiency for County growth.

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

HUD Texas CDBG Funds - 32600-32620 - This fund accounts for grant proceeds from Texas General Land Office for non-housing hurricane recovery activities funded by the United States Department of Housing and Urban Development (HUD).

USDOJ-Crime Victim Assistance VOCA Fund - 33200 - This fund accounts for intergovernmental revenues from the State of Texas for the purpose of providing legal assistance to victims of crime.

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

Rebuild Texas Fund - 39315 - This fund accounts for funding provided through the Rebuild Texas Fund. The Rebuild Texas Fund is a collaborative project of the Michael & Susan Dell Foundation and the OneStar Foundation. Funding was provided to eligible nonprofit, government, corporate, and philanthropic organizations working on the ground in Texas communities, big and small, in the 41 counties most severely affected by Hurricane Harvey. The fund supported organizations that provide services in six focus areas – community and economic development; health; housing; education and childcare; transportation and workforce; capital for rebuilding small businesses. Brazoria County used these funds to purchase a mobile satellite communications trailer to ensure the county has internet and communications access during an emergency event.

SETH-SE TX Housing Finance Corporation Fund - 39390 - This fund accounts for funding provided by the Southeast Texas Housing Finance Corporation to create and promote affordable housing opportunities for the citizens of Texas and it's subscribing governmental jurisdictions. Funding is used to help low income homeowners with failing septic systems.

Book Sale Fund - 39400 - This fund accounts for proceeds received from the annual used book sale used for the benefit of the libraries.

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

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

2012 GO Refunding I & S Fund - 40000 - This fund accounts for the accumulation of resources and the payment of those resources related to the retiring of the Series 2003 – General Obligation issued for construction and acquisition projects accounted for in the 2003 General Obligation Construction and Maintenance capital project fund, and the retiring of the Refunding Bonds, Series 2012 issued for partial defeasance of the Series 2003 Bonds.

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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

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

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

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

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

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

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

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

2013 Tax Note C & M Fund - 53000 - This fund accounts for the accumulation of resources and the payment of proceeds of a Tax Note - Series 2013 totaling \$ 9,900,000 and resulting interest earned on related deposit balances. This issue was approved for construction, acquisition projects, and professional services.

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds - Continued

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

Highway 6 Right-of-Way Acquisition C & M Fund - 57000 - This fund accounts for the acquisition of rights-of-way for authorized county purposes and for the payment of contractual obligations for professional services.

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

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	Special		
	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30500	HHS-RLSS Local Public Health Services Fund-30600
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$	\$	\$
Receivables (Net of Allowance for Uncollectibles):			
Taxes			
Accounts			
Special assessments			
Due from other governments	300,358	10,771	4,488
Due from other funds			
Inventories			
Prepaid expenditures	6,173		
Due from component unit			
Total assets	<u>306,531</u>	<u>10,771</u>	<u>4,488</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 306,531</u>	<u>\$ 10,771</u>	<u>\$ 4,488</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 132,701	\$ 3,596	\$ 2,713
Due to other funds	173,830	7,175	1,775
Unearned revenue			
Total liabilities	<u>306,531</u>	<u>10,771</u>	<u>4,488</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable	6,173		
Restricted			
Committed			
Unassigned	<u>(6,173)</u>		
Total fund balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 306,531</u>	<u>\$ 10,771</u>	<u>\$ 4,488</u>

Revenue Funds

HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	HHS- Hurricane Public Health Crisis Fund-30706	HHS- Infectious Disease Control Unit Fund-30710	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850	DHS Buffer Zone Protection Fund-31300
\$	\$	\$	\$	\$ 3,883	\$ 20,552
36,576	102,118	10,764	24,520	15,727	
<u>36,576</u>	<u>102,118</u>	<u>10,764</u>	<u>24,520</u>	<u>19,610</u>	<u>20,552</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 36,576</u>	<u>\$ 102,118</u>	<u>\$ 10,764</u>	<u>\$ 24,520</u>	<u>\$ 19,610</u>	<u>\$ 20,552</u>
\$ 9,833 26,743	\$ 49,050 53,068	\$ 2,018 8,746	\$ 8,253 16,188	\$ 19,610	\$
<u>36,576</u>	<u>102,118</u>	<u>10,764</u>	<u>24,441</u>	<u>19,610</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
			79		20,552
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>79</u>	<u>-0-</u>	<u>20,552</u>
<u>\$ 36,576</u>	<u>\$ 102,118</u>	<u>\$ 10,764</u>	<u>\$ 24,520</u>	<u>\$ 19,610</u>	<u>\$ 20,552</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	DHS Homeland Security UASI Fund-31500	Section 8 Housing Choice Voucher Program Funds 32005-32119	Special CDBG County (HUD) Funds 32213-32215
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$	\$ 1,107,323	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts		3,751	
Special assessments			
Due from other governments	36,458		147,095
Due from other funds			
Inventories			
Prepaid expenditures			390
Due from component unit			
Total assets	<u>36,458</u>	<u>1,111,074</u>	<u>147,485</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 36,458</u>	<u>\$ 1,111,074</u>	<u>\$ 147,485</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 35,840	\$ 29,771	\$ 147,481
Due to other funds	618		4
Unearned revenue		50,296	
Total liabilities	<u>36,458</u>	<u>80,067</u>	<u>147,485</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			390
Restricted		1,031,007	
Committed			
Unassigned			(390)
Total fund balance	<u>-0-</u>	<u>1,031,007</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 36,458</u>	<u>\$ 1,111,074</u>	<u>\$ 147,485</u>

Revenue Funds

HUD Texas CDBG Funds 32600-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200	Drug Court Program Fund-33300	DWI Court Program Fund-33310	Veterans Court Program Fund-33320	USDOJ Domestic Violence Court Fund-33330
\$	\$ 548	\$ 43,854	\$ 22,667	\$ 227	\$
282,647 6,791	4,868	14,572	10,410	9,246	15,247
<u>289,438</u>	<u>5,416</u>	<u>58,426</u>	<u>33,077</u>	<u>9,473</u>	<u>15,247</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 289,438</u>	<u>\$ 5,416</u>	<u>\$ 58,426</u>	<u>\$ 33,077</u>	<u>\$ 9,473</u>	<u>\$ 15,247</u>
\$ 256,561 32,877	\$ 5,416	\$ 10,387	\$ 6,916	\$ 9,473	\$ 6,402 8,845
<u>289,438</u>	<u>5,416</u>	<u>10,387</u>	<u>6,916</u>	<u>9,473</u>	<u>15,247</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
		48,039	26,161		
<u>-0-</u>	<u>-0-</u>	<u>48,039</u>	<u>26,161</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 289,438</u>	<u>\$ 5,416</u>	<u>\$ 58,426</u>	<u>\$ 33,077</u>	<u>\$ 9,473</u>	<u>\$ 15,247</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	USDOJ DEA Narcotics OT Expense Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510	Special USDOJ State Criminal Alien Assistance Fund-33900
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$	\$	\$ 69,590
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments	2,741	2,785	
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
Total assets	<u>2,741</u>	<u>2,785</u>	<u>69,590</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 2,741</u>	<u>\$ 2,785</u>	<u>\$ 69,590</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$	\$
Due to other funds	2,741	2,785	
Unearned revenue			69,590
Total liabilities	<u>2,741</u>	<u>2,785</u>	<u>69,590</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted			
Committed			
Unassigned			
Total fund balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,741</u>	<u>\$ 2,785</u>	<u>\$ 69,590</u>

Revenue Funds

FEMA Flood Disaster 2016 Fund-34610	FEMA Hazard Mitigation Grant Program Fund-34616	FEMA Flood Disaster 2019 Fund-34619	TJJD State Aid Fund-35000	TJJD JJAEP Boot Camp Fund-35650	TJJD-RDA Regional Diversion Alternative Fund-35950
\$ 44,777	\$	\$	\$	\$	\$ 35,442
16,179			125,420	65,560	
<u>60,956</u>	<u>-0-</u>	<u>-0-</u>	<u>125,420</u>	<u>65,560</u>	<u>35,442</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 60,956</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 125,420</u>	<u>\$ 65,560</u>	<u>\$ 35,442</u>
\$ 6,362	\$ 150,050	\$ 78,385	\$ 102,650	\$ 31,028	\$
<u>6,362</u>	<u>150,050</u>	<u>78,385</u>	<u>22,770</u>	<u>34,532</u>	<u>35,442</u>
<u>6,362</u>	<u>150,050</u>	<u>78,385</u>	<u>125,420</u>	<u>65,560</u>	<u>35,442</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
54,594					
<u>54,594</u>	<u>(150,050)</u>	<u>(78,385)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>54,594</u>	<u>(150,050)</u>	<u>(78,385)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 60,956</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 125,420</u>	<u>\$ 65,560</u>	<u>\$ 35,442</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	TCEQ Local Initiatives Program Fund-36400	Veterans Treatment Court Fund-36410	Special HRCP - Columbia Bottomlands Educational Access Fund-36601
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 136,025	\$	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts		334	
Special assessments			
Due from other governments		42,439	58,815
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
Total assets	<u>136,025</u>	<u>42,773</u>	<u>58,815</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 136,025</u>	<u>\$ 42,773</u>	<u>\$ 58,815</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$ 10,203	\$ 18
Due to other funds		32,570	58,797
Unearned revenue	<u>136,025</u>		
Total liabilities	<u>136,025</u>	<u>42,773</u>	<u>58,815</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted			
Committed			
Unassigned			
Total fund balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 136,025</u>	<u>\$ 42,773</u>	<u>\$ 58,815</u>

Revenue Funds

OAG Victim Assistance Grant Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Economic Development Tax Abatement Fund-38010
\$ 49	\$	\$	\$ 4,400	\$	\$ 2,003
3,621	2,514	17,412		725	
<u>3,670</u>	<u>2,514</u>	<u>17,412</u>	<u>4,400</u>	<u>725</u>	<u>2,003</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 3,670</u>	<u>\$ 2,514</u>	<u>\$ 17,412</u>	<u>\$ 4,400</u>	<u>\$ 725</u>	<u>\$ 2,003</u>
\$ 3,670	\$ 2,514	\$ 11,511 5,901	\$ 4,400	\$ 40,415 23,608	\$
<u>3,670</u>	<u>2,514</u>	<u>17,412</u>	<u>4,400</u>	<u>64,023</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
				725	2,003
				(64,023)	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(63,298)</u>	<u>2,003</u>
<u>\$ 3,670</u>	<u>\$ 2,514</u>	<u>\$ 17,412</u>	<u>\$ 4,400</u>	<u>\$ 725</u>	<u>\$ 2,003</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Special Records Management County Clerk Fund-38110
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 2,514	\$ 42,725	\$ 2,608,263
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures			2,688
Due from component unit			
	<u>2,514</u>	<u>42,725</u>	<u>2,610,951</u>
Total assets			
Deferred Outflows of Resources:			
Deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
Total assets and deferred outflows of resources	<u>\$ 2,514</u>	<u>\$ 42,725</u>	<u>\$ 2,610,951</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$	\$ 52,113
Due to other funds			
Unearned revenue			
	<u>-0-</u>	<u>-0-</u>	<u>52,113</u>
Total liabilities			
Deferred Inflows of Resources:			
Deferred inflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred inflows of resources			
Fund Balance:			
Nonspendable			2,688
Restricted	2,514	42,725	2,556,150
Committed			
Unassigned			
	<u>2,514</u>	<u>42,725</u>	<u>2,558,838</u>
Total fund balance			
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,514</u>	<u>\$ 42,725</u>	<u>\$ 2,610,951</u>

Revenue Funds

Records Archive County Clerk Fund-38120	Civil, Criminal & Probate Records Management Fund-38200	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Records Preservation County/District Clerk Fund-38230	Child Abuse Prevention Fund-38300
\$ 1,112,816	\$ 538,539	\$ 2,677	\$ 99,138	\$ 167,600	\$ 18,565
	3,300		744		
<u>1,112,816</u>	<u>541,839</u>	<u>2,677</u>	<u>99,882</u>	<u>167,600</u>	<u>18,565</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 1,112,816</u>	<u>\$ 541,839</u>	<u>\$ 2,677</u>	<u>\$ 99,882</u>	<u>\$ 167,600</u>	<u>\$ 18,565</u>
\$ 3,676	\$ 257	\$ -0-	\$ -0-	\$ 3,066	\$ -0-
<u>3,676</u>	<u>257</u>	<u>-0-</u>	<u>-0-</u>	<u>3,066</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
1,109,140	538,282	2,677	99,138	164,534	18,565
<u>1,109,140</u>	<u>541,582</u>	<u>2,677</u>	<u>99,882</u>	<u>164,534</u>	<u>18,565</u>
<u>\$ 1,112,816</u>	<u>\$ 541,839</u>	<u>\$ 2,677</u>	<u>\$ 99,882</u>	<u>\$ 167,600</u>	<u>\$ 18,565</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	Family Protection Fund-38310	Records Management District Clerk Fund-38320	Special Records Archive District Clerk Fund-38330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 20,686	\$ 90,087	\$ 102,612
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit			
Total assets	<u>20,686</u>	<u>90,087</u>	<u>102,612</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 20,686</u>	<u>\$ 90,087</u>	<u>\$ 102,612</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$ 873	\$ 1,348
Due to other funds			
Unearned revenue			
Total liabilities	<u>-0-</u>	<u>873</u>	<u>1,348</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted	20,686	89,214	101,264
Committed			
Unassigned			
Total fund balance	<u>20,686</u>	<u>89,214</u>	<u>101,264</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 20,686</u>	<u>\$ 90,087</u>	<u>\$ 102,612</u>

Revenue Funds

Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	Courthouse Security Fund-38500	Law Enforcement Officers Standards & Education Fund-38600	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720
\$ 9,305	\$ 424,179	\$ 252,208	\$ 126,155	\$ 9,895	\$ 6,504
				3	
<u>9,305</u>	<u>424,179</u>	<u>252,208</u>	<u>126,155</u>	<u>9,898</u>	<u>6,504</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 9,305</u>	<u>\$ 424,179</u>	<u>\$ 252,208</u>	<u>\$ 126,155</u>	<u>\$ 9,898</u>	<u>\$ 6,504</u>
\$ 14,103	\$	\$ 5	\$	\$ 1,341	\$ 897
					4,493
<u>14,103</u>	<u>-0-</u>	<u>5</u>	<u>-0-</u>	<u>1,341</u>	<u>5,390</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
	424,179	252,203	126,155	8,557	1,114
(4,798)					
(4,798)	424,179	252,203	126,155	8,557	1,114
<u>\$ 9,305</u>	<u>\$ 424,179</u>	<u>\$ 252,208</u>	<u>\$ 126,155</u>	<u>\$ 9,898</u>	<u>\$ 6,504</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Voter Registration Fund-38810	Special Inventory Dealer Escrow - Tax Fund-38820
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 44,755	\$	\$ 80,798
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments		15,559	
Due from other funds			
Inventories			
Prepaid expenditures	1,550	17,967	
Due from component unit			
Total assets	<u>46,305</u>	<u>33,526</u>	<u>80,798</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 46,305</u>	<u>\$ 33,526</u>	<u>\$ 80,798</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 6,120	\$ 47	\$
Due to other funds		33,479	
Unearned revenue			
Total liabilities	<u>6,120</u>	<u>33,526</u>	<u>-0-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable	1,550	17,967	
Restricted			
Committed	38,635		80,798
Unassigned		(17,967)	
Total fund balance	<u>40,185</u>	<u>-0-</u>	<u>80,798</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 46,305</u>	<u>\$ 33,526</u>	<u>\$ 80,798</u>

Revenue Funds

Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110
\$ 1,255	\$ 145,878	\$ 365,590	\$ 963	\$ 317,995	\$ 751,417
70				170	
<u>1,325</u>	<u>145,878</u>	<u>365,590</u>	<u>963</u>	<u>318,165</u>	<u>751,417</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 1,325</u>	<u>\$ 145,878</u>	<u>\$ 365,590</u>	<u>\$ 963</u>	<u>\$ 318,165</u>	<u>\$ 751,417</u>
\$	\$ 86	\$	\$	\$ 1,128	\$ 3,249
	<u>3,000</u>		<u>963</u>		<u>383,682</u>
<u>-0-</u>	<u>3,086</u>	<u>-0-</u>	<u>963</u>	<u>1,128</u>	<u>386,931</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
1,325	142,792	365,590		317,037	364,486
<u>1,325</u>	<u>142,792</u>	<u>365,590</u>	<u>-0-</u>	<u>317,037</u>	<u>364,486</u>
<u>\$ 1,325</u>	<u>\$ 145,878</u>	<u>\$ 365,590</u>	<u>\$ 963</u>	<u>\$ 318,165</u>	<u>\$ 751,417</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	Special		
	Sheriff Commissary Fund-39120	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 533,848	\$ 132,255	\$ 8,876
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories	61,193		
Prepaid expenditures	4,000		
Due from component unit			
Total assets	<u>599,041</u>	<u>132,255</u>	<u>8,876</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 599,041</u>	<u>\$ 132,255</u>	<u>\$ 8,876</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 79,694	\$ 1,360	\$
Due to other funds			
Unearned revenue			
Total liabilities	<u>79,694</u>	<u>1,360</u>	<u>-0-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable	65,193		
Restricted	454,154		8,876
Committed		130,895	
Unassigned			
Total fund balance	<u>519,347</u>	<u>130,895</u>	<u>8,876</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 599,041</u>	<u>\$ 132,255</u>	<u>\$ 8,876</u>

Revenue Funds

Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300	United Way Emergency Assistance Fund-39310	Rebuild Texas Fund-39315	SETH-SE TX Housing Finance Corporation Fund-39390	Book Sale Fund-39400
\$ 26,516	\$ 15,407	\$ 1,758	\$	\$	\$
<u>26,516</u>	<u>15,407</u>	<u>1,758</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 26,516</u>	<u>\$ 15,407</u>	<u>\$ 1,758</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
\$ 1,970	\$ 2,690	\$	\$	\$	\$
<u>1,970</u>	<u>2,690</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
24,546	12,717	1,758			
<u>24,546</u>	<u>12,717</u>	<u>1,758</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 26,516</u>	<u>\$ 15,407</u>	<u>\$ 1,758</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	Special		
	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	SEP Parks TCEQ Fund-39600
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 249,727	\$	\$ 11,844
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures	34,841		
Due from component unit			
Total assets	<u>284,568</u>	<u>-0-</u>	<u>11,844</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 284,568</u>	<u>\$ -0-</u>	<u>\$ 11,844</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 776	\$	\$
Due to other funds		15,927	
Unearned revenue			
Total liabilities	<u>776</u>	<u>15,927</u>	<u>-0-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable	34,841		
Restricted	248,951		11,844
Committed			
Unassigned		(15,927)	
Total fund balance	<u>283,792</u>	<u>(15,927)</u>	<u>11,844</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 284,568</u>	<u>\$ -0-</u>	<u>\$ 11,844</u>

Revenue Funds

Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Riverside Estate Special Assessment Fund-39764	Briar Meadows Amy Lane Ross Road Special Assessment Fund-39765	Twin Lakes Special Assessment Fund-39766	Law Library Fund-39800
\$ 42,121	\$ 1,416,508	\$ 43,255	\$	\$	\$ 318,374
		449,123	311,127		
<u>42,121</u>	<u>1,416,508</u>	<u>492,378</u>	<u>311,127</u>	<u>-0-</u>	<u>318,374</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 42,121</u>	<u>\$ 1,416,508</u>	<u>\$ 492,378</u>	<u>\$ 311,127</u>	<u>\$ -0-</u>	<u>\$ 318,374</u>
\$	\$ 11,341	\$	\$ 2,176	\$	\$ 7,299
			16,524	55,660	
<u>-0-</u>	<u>11,341</u>	<u>-0-</u>	<u>18,700</u>	<u>55,660</u>	<u>7,299</u>
		449,123	311,127		
<u>-0-</u>	<u>-0-</u>	<u>449,123</u>	<u>311,127</u>	<u>-0-</u>	<u>-0-</u>
42,121	1,405,167	43,255			311,075
			(18,700)	(55,660)	
<u>42,121</u>	<u>1,405,167</u>	<u>43,255</u>	<u>(18,700)</u>	<u>(55,660)</u>	<u>311,075</u>
<u>\$ 42,121</u>	<u>\$ 1,416,508</u>	<u>\$ 492,378</u>	<u>\$ 311,127</u>	<u>\$ -0-</u>	<u>\$ 318,374</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>
	Mosquito Control District Fund-39900	Total Special Revenue Funds	2012 GO Refunding I & S Fund-40000
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 818,764	\$ 12,453,712	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes	8,345	8,345	
Accounts		4,328	
Special assessments		760,250	
Due to other governments		1,378,910	
Due from other funds		6,791	
Inventories	272,573	333,766	
Prepaid expenditures	675	73,053	
Due from component unit		-0-	
	<u>1,100,357</u>	<u>15,019,155</u>	<u>-0-</u>
Total assets			
Deferred Outflows of Resources:			
Deferred outflows of resources		-0-	
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total deferred outflows of resources			
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources			
	<u>\$ 1,100,357</u>	<u>\$ 15,019,155</u>	<u>\$ -0-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 260,258	\$ 1,391,389	\$
Due to other funds		866,112	
Unearned revenue		694,253	
	<u>260,258</u>	<u>2,951,754</u>	<u>-0-</u>
Total liabilities			
Deferred Inflows of Resources:			
Deferred inflows of resources	5,819	766,069	
	<u>5,819</u>	<u>766,069</u>	<u>-0-</u>
Total deferred inflows of resources			
Fund Balance:			
Nonspendable	273,248	406,819	
Restricted	561,032	10,366,178	
Committed		940,408	
Unassigned		(412,073)	
	<u>834,280</u>	<u>11,301,332</u>	<u>-0-</u>
Total fund balance			
Total liabilities, deferred inflows of resources and fund balance			
	<u>\$ 1,100,357</u>	<u>\$ 15,019,155</u>	<u>\$ -0-</u>

Debt Service Funds

2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100	Tax Notes Series 2013 I & S Fund-43000	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000
\$ 1,016,652	\$ 88,334	\$ 35,679	\$ 182,554	\$ 260,387	\$ 2,875,103
11,330	25,800	2,543	26,162	23,381	19,860
				8,858,283	
<u>1,027,982</u>	<u>114,134</u>	<u>38,222</u>	<u>208,716</u>	<u>9,142,051</u>	<u>2,894,963</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 1,027,982</u>	<u>\$ 114,134</u>	<u>\$ 38,222</u>	<u>\$ 208,716</u>	<u>\$ 9,142,051</u>	<u>\$ 2,894,963</u>
\$	\$	\$	\$	\$	\$
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>9,230</u>	<u>21,279</u>	<u>2,192</u>	<u>22,201</u>	<u>19,473</u>	<u>15,007</u>
<u>9,230</u>	<u>21,279</u>	<u>2,192</u>	<u>22,201</u>	<u>19,473</u>	<u>15,007</u>
1,018,752	92,855	36,030	186,515	9,122,578	2,879,956
<u>1,018,752</u>	<u>92,855</u>	<u>36,030</u>	<u>186,515</u>	<u>9,122,578</u>	<u>2,879,956</u>
<u>\$ 1,027,982</u>	<u>\$ 114,134</u>	<u>\$ 38,222</u>	<u>\$ 208,716</u>	<u>\$ 9,142,051</u>	<u>\$ 2,894,963</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	
	Total Debt Service Funds	US TREAS Restore Act Projects Fund-34850	DOI Parks CIAP Grant Fund-34860
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$ 4,458,709	\$	\$ 68,750
Receivables (Net of Allowance for Uncollectable):			
Taxes	109,076		
Accounts	-0-		
Special assessments	-0-		
Due from other governments	-0-		
Due from other funds	-0-		
Inventories	-0-		
Prepaid expenditures	-0-		
Due from component unit	<u>8,858,283</u>		
Total assets	<u>13,426,068</u>	<u>-0-</u>	<u>68,750</u>
Deferred Outflows of Resources:			
Deferred outflows of resources	<u>-0-</u>		
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 13,426,068</u>	<u>\$ -0-</u>	<u>\$ 68,750</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -0-	\$ 28,307	\$
Due to other funds	-0-	327,985	
Unearned revenue	<u>-0-</u>		<u>68,750</u>
Total liabilities	<u>-0-</u>	<u>356,292</u>	<u>68,750</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	<u>89,382</u>		
Total deferred inflows of resources	<u>89,382</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable	-0-		
Restricted	13,336,686		
Committed	-0-		
Unassigned	<u>-0-</u>	<u>(356,292)</u>	
Total fund balance	<u>13,336,686</u>	<u>(356,292)</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 13,426,068</u>	<u>\$ -0-</u>	<u>\$ 68,750</u>

Capital Projects Funds

TXDOT SH 288 Truck Weigh Station Fund-34880	TXDOT CR-58 CSJ 304 Fund-34881	TXDOT CR-59 CSJ 305 Fund-34882	USDA NRCS Oyster Creek Ditch 10 Fund-34890	2012 Certificate of Obligation C & M Fund-52000	2018 Certificate of Obligation C & M Fund-52100
\$	\$	\$	\$	\$ 160,423	\$ 7,656,005
				22,945	
	123,082	267,055	342,183		
<u>-0-</u>	<u>123,082</u>	<u>267,055</u>	<u>342,183</u>	<u>183,368</u>	<u>7,656,005</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ -0-</u>	<u>\$ 123,082</u>	<u>\$ 267,055</u>	<u>\$ 342,183</u>	<u>\$ 183,368</u>	<u>\$ 7,656,005</u>
\$ 63,212 88,371	\$ 123,082	\$ 97,512 169,543	\$ 124,353 217,830	\$	\$ 115,419
<u>151,583</u>	<u>123,082</u>	<u>267,055</u>	<u>342,183</u>	<u>-0-</u>	<u>115,419</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
				183,368	7,540,586
<u>(151,583)</u>					
<u>(151,583)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>183,368</u>	<u>7,540,586</u>
<u>\$ -0-</u>	<u>\$ 123,082</u>	<u>\$ 267,055</u>	<u>\$ 342,183</u>	<u>\$ 183,368</u>	<u>\$ 7,656,005</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	2013 Tax Note C & M Fund-53000	Mobility Plan C & M Fund-55000	Capital Projects Highway 6 Right-of-Way Acquisition C & M Fund-57000
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and temporary investments	\$	\$ 706,239	\$
Receivables (Net of Allowance for Uncollectable):			
Taxes			
Accounts			
Special assessments			
Due from other governments			
Due from other funds			
Inventories			
Prepaid expenditures			
Due from component unit		607,193	
Total assets	<u>-0-</u>	<u>1,313,432</u>	<u>-0-</u>
Deferred Outflows of Resources:			
Deferred outflows of resources			
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ -0-</u>	<u>\$ 1,313,432</u>	<u>\$ -0-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$	\$	\$
Due to other funds			
Unearned revenue			
Total liabilities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources			
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Nonspendable			
Restricted		1,313,432	
Committed			
Unassigned			
Total fund balance	<u>-0-</u>	<u>1,313,432</u>	<u>-0-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ -0-</u>	<u>\$ 1,313,432</u>	<u>\$ -0-</u>

Funds		
Ring of Honor C & M Fund-57200	Total Capital Projects Funds	Total Non-Major Governmental Funds
\$ 51,826	\$ 8,643,243	\$ 25,555,664
	-0-	117,421
	22,945	27,273
	-0-	760,250
	732,320	2,111,230
	-0-	6,791
	-0-	333,766
	-0-	73,053
	<u>607,193</u>	<u>9,465,476</u>
<u>51,826</u>	<u>10,005,701</u>	<u>38,450,924</u>
	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 51,826</u>	<u>\$ 10,005,701</u>	<u>\$ 38,450,924</u>
\$	\$ 428,803	\$ 1,820,192
	926,811	1,792,923
	<u>68,750</u>	<u>763,003</u>
<u>-0-</u>	<u>1,424,364</u>	<u>4,376,118</u>
	<u>-0-</u>	<u>855,451</u>
<u>-0-</u>	<u>-0-</u>	<u>855,451</u>
	-0-	406,819
51,826	9,089,212	32,792,076
	-0-	940,408
	<u>(507,875)</u>	<u>(919,948)</u>
<u>51,826</u>	<u>8,581,337</u>	<u>33,219,355</u>
<u>\$ 51,826</u>	<u>\$ 10,005,701</u>	<u>\$ 38,450,924</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30500	Special HHS-RLSS Local Public Health Services Fund-30600
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	1,162,370	66,691	38,520
Charges for services			
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous			
Total revenues	<u>1,162,370</u>	<u>66,691</u>	<u>38,520</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare	1,145,367	68,230	38,520
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay	19,353		
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>1,164,720</u>	<u>68,230</u>	<u>38,520</u>
Excess (deficiency) of revenue over expenditures	<u>(2,350)</u>	<u>(1,539)</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	2,350		
Transfers in		1,539	
Transfers out			
Total other financing sources (uses)	<u>2,350</u>	<u>1,539</u>	<u>-0-</u>
Net change in fund balances	-0-	-0-	-0-
Fund balance - beginning			
Fund balance - ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Revenue Funds

HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	HHS- Hurricane Public Health Crisis Fund-30706	HHS- Infectious Disease Control Unit Fund-30710	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850	DHS Buffer Zone Protection Fund-31300
\$ 197,993	\$ 171,092	\$ 70,971	\$ 41,421	\$ 61,561	\$
<u>197,993</u>	<u>171,092</u>	<u>70,971</u>	<u>41,421</u>	<u>61,561</u>	<u>-0-</u>
				367,445	
					5,289
203,498	44,188	70,971	136,310		
	126,904				79,778
<u>203,498</u>	<u>171,092</u>	<u>70,971</u>	<u>136,310</u>	<u>367,445</u>	<u>85,067</u>
(5,505)	-0-	-0-	(94,889)	(305,884)	(85,067)
5,505			94,889	305,884	
<u>5,505</u>	<u>-0-</u>	<u>-0-</u>	<u>94,889</u>	<u>305,884</u>	<u>-0-</u>
-0-	-0-	-0-	-0-	-0-	(85,067)
			79		105,619
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 79</u>	<u>\$ -0-</u>	<u>\$ 20,552</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	DHS Homeland Security UASI Fund-31500	Section 8 Housing Choice Voucher Program Funds 32005-32119	Special CDBG County (HUD) Funds 32213-32215
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	215,205	4,313,525	2,520,947
Charges for services			
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income		14,396	
Miscellaneous		15,869	
Total revenues	<u>215,205</u>	<u>4,343,790</u>	<u>2,520,947</u>
Expenditures:			
Current:			
General administration	168,467		
Judicial and legal			
Financial administration	4,861		
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare	1,189	4,324,284	
Culture and recreation			
Conservation			
Environmental protection			
Community development			2,520,947
Capital outlay	40,688		
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>215,205</u>	<u>4,324,284</u>	<u>2,520,947</u>
Excess (deficiency) of revenue over expenditures	<u>-0-</u>	<u>19,506</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	-0-	19,506	-0-
Fund balance - beginning		1,011,501	
Fund balance - ending	<u>\$ -0-</u>	<u>\$ 1,031,007</u>	<u>\$ -0-</u>

Revenue Funds

HUD Texas CDBG Funds 32600-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200	Drug Court Program Fund-33300	DWI Court Program Fund-33310	Veterans Court Program Fund-33320	USDOJ Domestic Violence Court Fund-33330
\$ 814,262	\$ 117,100	\$ 129,222 22,668 15,697	\$ 87,105 22,668 17,545 134	\$ 145,811 9,417	\$ 181,458 38,565
<u>814,262</u>	<u>117,100</u>	<u>167,587</u>	<u>127,452</u>	<u>155,228</u>	<u>220,023</u>
	139,135	172,698	128,914	155,228	260,187
4,966					
825,146					
<u>830,112</u>	<u>139,135</u>	<u>172,698</u>	<u>128,914</u>	<u>155,228</u>	<u>260,187</u>
(15,850)	(22,035)	(5,111)	(1,462)	-0-	(40,164)
15,850	22,035				40,164
<u>15,850</u>	<u>22,035</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>40,164</u>
-0-	-0-	(5,111)	(1,462)	-0-	-0-
		<u>53,150</u>	<u>27,623</u>		
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 48,039</u>	<u>\$ 26,161</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	USDOJ DEA Narcotics OT Expense Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510	Special USDOJ State Criminal Alien Assistance Fund-33900
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental	18,344	2,785	
Charges for services			
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous			
Total revenues	18,344	2,785	-0-
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public safety	18,344	2,785	
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	18,344	2,785	-0-
Excess (deficiency) of revenue over expenditures	-0-	-0-	-0-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out			
Total other financing sources (uses)	-0-	-0-	-0-
Net change in fund balance	-0-	-0-	-0-
Fund balance - beginning			
Fund balance - ending	\$ -0-	\$ -0-	\$ -0-

Revenue Funds

FEMA Flood Disaster 2016 Fund-34610	FEMA Hazard Mitigation Grant Program Fund-34616	FEMA Flood Disaster 2019 Fund-34619	TJJD State Aid Fund-35000	TJJD JJAEP Boot Camp Fund-35650	TJJD-RDA Regional Diversion Alternative Fund-35950
\$	\$	\$	\$	\$	\$
			1,466,645	340,969	109,162
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,466,645</u>	<u>340,969</u>	<u>109,162</u>
		38,618			
		3,538			
		12,967			
		187	1,473,153	888,320	109,162
		13,469			
		2,530			
		2,538			
		4,538			
	42,070				
<u>-0-</u>	<u>42,070</u>	<u>78,385</u>	<u>1,473,153</u>	<u>888,320</u>	<u>109,162</u>
<u>-0-</u>	<u>(42,070)</u>	<u>(78,385)</u>	<u>(6,508)</u>	<u>(547,351)</u>	<u>-0-</u>
			6,508	547,351	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>6,508</u>	<u>547,351</u>	<u>-0-</u>
<u>-0-</u>	<u>(42,070)</u>	<u>(78,385)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>54,594</u>	<u>(107,980)</u>				
<u>\$ 54,594</u>	<u>\$(150,050)</u>	<u>\$(78,385)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	TCEQ Local Initiatives Program Fund-36400	Veterans Treatment Court Fund-36410	Special HRCP - Columbia Bottomlands Educational Access Fund-36601
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental		106,215	58,903
Charges for services			
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income			
Miscellaneous		334	
Total revenues	<u>-0-</u>	<u>106,549</u>	<u>58,903</u>
Expenditures:			
Current:			
General administration			
Judicial and legal		106,549	
Financial administration			
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			3,504
Conservation			
Environmental protection			
Community development			
Capital outlay			58,815
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>-0-</u>	<u>106,549</u>	<u>62,319</u>
Excess (deficiency) of revenue over expenditures	<u>-0-</u>	<u>-0-</u>	<u>(3,416)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			3,416
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>3,416</u>
Net change in fund balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance - beginning			
Fund balance - ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Revenue Funds					
OAG Victim Assistance Grant Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Economic Development Tax Abatement Fund-38010
\$ 42,130	\$ 21,545	\$ 182,200	\$ 2,400	\$ 3,156	\$
				114,358	3,500
					215
					365,939
<u>42,130</u>	<u>21,545</u>	<u>182,200</u>	<u>2,400</u>	<u>117,514</u>	<u>369,654</u>
69,037	21,545			378,304	368,164
		224,908	2,400		
				76,107	
<u>69,037</u>	<u>21,545</u>	<u>224,908</u>	<u>2,400</u>	<u>454,411</u>	<u>368,164</u>
<u>(26,907)</u>	<u>-0-</u>	<u>(42,708)</u>	<u>-0-</u>	<u>(336,897)</u>	<u>1,490</u>
26,907		42,708		300,000	
<u>26,907</u>	<u>-0-</u>	<u>42,708</u>	<u>-0-</u>	<u>300,000</u>	<u>-0-</u>
-0-	-0-	-0-	-0-	(36,897)	1,490
				(26,401)	513
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$(63,298)</u>	<u>\$ 2,003</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Special Records Management County Clerk Fund-38110
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			
Charges for services	134,980	14,567	720,395
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income	14	453	46,070
Miscellaneous			
Total revenues	<u>134,994</u>	<u>15,020</u>	<u>766,465</u>
Expenditures:			
Current:			
General administration	132,480	5,799	1,018,272
Judicial and legal			
Financial administration			
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			30,199
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>132,480</u>	<u>5,799</u>	<u>1,048,471</u>
Excess (deficiency) of revenue over expenditures	<u>2,514</u>	<u>9,221</u>	<u>(282,006)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	2,514	9,221	(282,006)
Fund balance - beginning	<u>33,504</u>	<u>2,840,844</u>	
Fund balance - ending	<u>\$ 2,514</u>	<u>\$ 42,725</u>	<u>\$ 2,558,838</u>

Revenue Funds

Records Archive County Clerk Fund-38120	Civil, Criminal & Probate Records Management Fund-38200	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Records Preservation County/District Clerk Fund-38230	Child Abuse Prevention Fund-38300
\$	\$	\$	\$	\$	\$
643,915	70,215	20	15,112	47,302	1,676
9,471	10,044	37	1,428	2,684	248
<u>653,386</u>	<u>80,259</u>	<u>57</u>	<u>16,540</u>	<u>49,986</u>	<u>1,924</u>
83,673	20,449		21,660	57,786	
<u>83,673</u>	<u>20,449</u>	<u>-0-</u>	<u>21,660</u>	<u>57,786</u>	<u>-0-</u>
<u>569,713</u>	<u>59,810</u>	<u>57</u>	<u>(5,120)</u>	<u>(7,800)</u>	<u>1,924</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
569,713	59,810	57	(5,120)	(7,800)	1,924
<u>539,427</u>	<u>481,772</u>	<u>2,620</u>	<u>105,002</u>	<u>172,334</u>	<u>16,641</u>
<u>\$ 1,109,140</u>	<u>\$ 541,582</u>	<u>\$ 2,677</u>	<u>\$ 99,882</u>	<u>\$ 164,534</u>	<u>\$ 18,565</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	Family Protection Fund-38310	Records Management District Clerk Fund-38320	Special Records Archive District Clerk Fund-38330
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			
Charges for services	21,483	52,705	51,981
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income	613	877	980
Miscellaneous			
Total revenues	<u>22,096</u>	<u>53,582</u>	<u>52,961</u>
Expenditures:			
Current:			
General administration			
Judicial and legal	32,000	15,807	13,582
Financial administration			
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>32,000</u>	<u>15,807</u>	<u>13,582</u>
Excess (deficiency) of revenue over expenditures	<u>(9,904)</u>	<u>37,775</u>	<u>39,379</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	<u>(9,904)</u>	<u>37,775</u>	<u>39,379</u>
Fund balance - beginning	<u>30,590</u>	<u>51,439</u>	<u>61,885</u>
Fund balance - ending	<u>\$ 20,686</u>	<u>\$ 89,214</u>	<u>\$ 101,264</u>

Revenue Funds

Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	Courthouse Security Fund-38500	Law Enforcement Officers Standards & Education Fund-38600	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720
\$	\$	\$	\$	\$	\$
21,652	86,666	181,296	29,691	9,955	23,633
789	5,453	5,314	1,695		68
<u>22,441</u>	<u>92,119</u>	<u>186,812</u>	<u>31,386</u>	<u>9,955</u>	<u>23,701</u>
22,380	32,146		687	14,922	23,818
182,598			14,938		
<u>204,978</u>	<u>32,146</u>	<u>-0-</u>	<u>15,625</u>	<u>14,922</u>	<u>23,818</u>
(182,537)	59,973	186,812	15,761	(4,967)	(117)
50,000		(200,000)			
<u>50,000</u>	<u>-0-</u>	<u>(200,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
(132,537)	59,973	(13,188)	15,761	(4,967)	(117)
<u>127,739</u>	<u>364,206</u>	<u>265,391</u>	<u>110,394</u>	<u>13,524</u>	<u>1,231</u>
<u>\$(4,798)</u>	<u>\$ 424,179</u>	<u>\$ 252,203</u>	<u>\$ 126,155</u>	<u>\$ 8,557</u>	<u>\$ 1,114</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Voter Registration Fund-38810	Special Inventory Dealer Escrow - Tax Fund-38820
Revenues:			
Property taxes	\$	\$	\$ 6,563
Intergovernmental		38,921	
Charges for services			
Licenses and permits			
Fines and forfeitures	60,004		
Special assessments			
Investment income	589		19,296
Miscellaneous	<u>86,206</u>		
Total revenues	<u>146,799</u>	<u>38,921</u>	<u>25,859</u>
Expenditures:			
Current:			
General administration			
Judicial and legal	100,767		
Financial administration		23,362	19,019
Elections		15,559	
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay	29,249		
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>130,016</u>	<u>38,921</u>	<u>19,019</u>
Excess (deficiency) of revenue over expenditures	<u>16,783</u>	<u>-0-</u>	<u>6,840</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out	(2,000)		
Total other financing sources (uses)	<u>(2,000)</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	14,783	-0-	6,840
Fund balance - beginning	<u>25,402</u>		<u>73,958</u>
Fund balance - ending	<u>\$ 40,185</u>	<u>\$ -0-</u>	<u>\$ 80,798</u>

Revenue Funds

Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110
\$	\$	\$	\$	\$	\$
	216,428	141,866			
390				9,750	123,886
15	2,242	3,647		4,711	8,355
				227	206,138
<u>405</u>	<u>218,670</u>	<u>145,513</u>	<u>-0-</u>	<u>14,688</u>	<u>338,379</u>
	142,850			24,667	291,126
<u>-0-</u>	<u>142,850</u>	<u>-0-</u>	<u>-0-</u>	<u>24,667</u>	<u>291,126</u>
<u>405</u>	<u>75,820</u>	<u>145,513</u>	<u>-0-</u>	<u>(9,979)</u>	<u>47,253</u>
	(45,587)				
<u>-0-</u>	<u>(45,587)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
405	30,233	145,513	-0-	(9,979)	47,253
<u>920</u>	<u>112,559</u>	<u>220,077</u>		<u>327,016</u>	<u>317,233</u>
<u>\$ 1,325</u>	<u>\$ 142,792</u>	<u>\$ 365,590</u>	<u>\$ -0-</u>	<u>\$ 317,037</u>	<u>\$ 364,486</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	Special		
	Sheriff Commissary Fund-39120	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental		20,234	
Charges for services	1,155,532		620
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income	6,142	1,867	
Miscellaneous	115		
Total revenues	<u>1,161,789</u>	<u>22,101</u>	<u>620</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public safety		7,211	
Corrections	991,819		
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay	52,937	27,328	
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>1,044,756</u>	<u>34,539</u>	<u>-0-</u>
Excess (deficiency) of revenue over expenditures	<u>117,033</u>	<u>(12,438)</u>	<u>620</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	117,033	(12,438)	620
Fund balance - beginning	<u>402,314</u>	<u>143,333</u>	<u>8,256</u>
Fund balance - ending	<u>\$ 519,347</u>	<u>\$ 130,895</u>	<u>\$ 8,876</u>

Revenue Funds

Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300	United Way Emergency Assistance Fund-39310	Rebuild Texas Fund-39315	SETH-SE TX Housing Finance Corporation Fund-39390	Book Sale Fund-39400
\$	\$	\$	\$	\$	\$
9,804	10,978		57,175		
		25		3	80
<u>9,804</u>	<u>10,978</u>	<u>25</u>	<u>57,175</u>	<u>3</u>	<u>80</u>
			8,784		
30,584	31,963				
			48,391		
<u>30,584</u>	<u>31,963</u>	<u>-0-</u>	<u>57,175</u>	<u>-0-</u>	<u>-0-</u>
<u>(20,780)</u>	<u>(20,985)</u>	<u>25</u>	<u>-0-</u>	<u>3</u>	<u>80</u>
				(260)	(9,456)
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(260)</u>	<u>(9,456)</u>
<u>(20,780)</u>	<u>(20,985)</u>	<u>25</u>	<u>-0-</u>	<u>(257)</u>	<u>(9,376)</u>
<u>45,326</u>	<u>33,702</u>	<u>1,733</u>	<u></u>	<u>257</u>	<u>9,376</u>
<u>\$ 24,546</u>	<u>\$ 12,717</u>	<u>\$ 1,758</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	Special		
	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	SEP Parks TCEQ Fund-39600
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			
Charges for services			
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income	3,508		
Miscellaneous	<u>170,687</u>		
Total revenues	<u>174,195</u>	<u>-0-</u>	<u>-0-</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation	175,416		
Conservation			
Environmental protection			
Community development			
Capital outlay			
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>175,416</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenue over expenditures	<u>(1,221)</u>	<u>-0-</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in	9,456		
Transfers out			
Total other financing sources (uses)	<u>9,456</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	8,235	-0-	-0-
Fund balance - beginning	<u>275,557</u>	<u>(15,927)</u>	<u>11,844</u>
Fund balance - ending	<u>\$ 283,792</u>	<u>\$(15,927)</u>	<u>\$ 11,844</u>

Revenue Funds

Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630	Riverside Estate Special Assessment Fund-39764	Briar Meadows Amy Lane Ross Road Special Assessment Fund-39765	Twin Lakes Special Assessment Fund-39766	Law Library Fund-39800
\$	\$	\$	\$	\$	\$
					238,149
		43,255			
589	12,615				8,372
	<u>779,381</u>				<u>9,993</u>
<u>589</u>	<u>791,996</u>	<u>43,255</u>	<u>-0-</u>	<u>-0-</u>	<u>256,514</u>
					290,542
				55,660	
1,145					
	62,161		18,700		
<u>1,145</u>	<u>62,161</u>	<u>-0-</u>	<u>18,700</u>	<u>55,660</u>	<u>290,542</u>
<u>(556)</u>	<u>729,835</u>	<u>43,255</u>	<u>(18,700)</u>	<u>(55,660)</u>	<u>(34,028)</u>
					63,000
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>63,000</u>
<u>(556)</u>	<u>729,835</u>	<u>43,255</u>	<u>(18,700)</u>	<u>(55,660)</u>	<u>28,972</u>
<u>42,677</u>	<u>675,332</u>				<u>282,103</u>
<u>\$ 42,121</u>	<u>\$ 1,405,167</u>	<u>\$ 43,255</u>	<u>\$(18,700)</u>	<u>\$(55,660)</u>	<u>\$ 311,075</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	Special Revenue Funds		Debt Service Funds
	Mosquito Control District Fund-39900	Total Special Revenue Funds	2012 GO Refunding I & S Fund-40000
Revenues:			
Property taxes	\$ 452,592	\$ 459,155	\$
Intergovernmental	47,220	12,917,560	
Charges for services		3,885,155	
Licenses and permits		114,358	
Fines and forfeitures		236,689	
Special assessments		43,255	
Investment income	28,684	201,723	
Miscellaneous	143	1,673,799	
Total revenues	<u>528,639</u>	<u>19,531,694</u>	<u>-0-</u>
Expenditures:			
Current:			
General administration		2,214,226	
Judicial and legal		2,025,175	
Financial administration		81,224	
Elections		158,409	
Public safety		559,925	
Corrections		3,495,625	
Public transportation		74,095	
Health and welfare	1,841,204	8,133,162	
Culture and recreation		182,603	
Conservation		4,538	
Environmental protection		42,070	
Community development		3,346,093	
Capital outlay	64,825	735,435	
Debt Service:			
Principal		-0-	
Interest and fiscal charges		-0-	
Total expenditures	<u>1,906,029</u>	<u>21,052,580</u>	<u>-0-</u>
Excess (deficiency) of revenue over expenditures	<u>(1,377,390)</u>	<u>(1,520,886)</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets		2,350	
Transfers in		1,535,212	
Transfers out		(257,303)	(26,226)
Total other financing sources (uses)	<u>-0-</u>	<u>1,280,259</u>	<u>(26,226)</u>
Net change in fund balance	<u>(1,377,390)</u>	<u>(240,627)</u>	<u>(26,226)</u>
Fund balance - beginning	<u>2,211,670</u>	<u>11,541,959</u>	<u>26,226</u>
Fund balance - ending	<u>\$ 834,280</u>	<u>\$ 11,301,332</u>	<u>\$ -0-</u>

Debt Service Funds

2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100	Tax Notes Series 2013 I & S Fund-43000	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000
\$ 1,120,481	\$ 2,216,815	\$ 377,493	\$ 2,967,694	\$ 2,065,367	\$ 1,315,617 232,230
18,547	6,587	2,051	2,044	2,814	34,802
<u>1,139,028</u>	<u>2,223,402</u>	<u>379,544</u>	<u>2,969,738</u>	<u>2,068,181</u>	<u>1,582,649</u>
590,000	1,230,000		2,855,000		2,130,000
<u>250,500</u>	<u>1,041,425</u>	<u>379,848</u>	<u>68,289</u>		<u>1,421,376</u>
840,500	2,271,425	379,848	2,923,289	-0-	3,551,376
<u>298,528</u>	<u>(48,023)</u>	<u>(304)</u>	<u>46,449</u>	<u>2,068,181</u>	<u>(1,968,727)</u>
		26,226	2,293		2,540,107
<u>-0-</u>	<u>-0-</u>	<u>26,226</u>	<u>2,293</u>	<u>-0-</u>	<u>2,540,107</u>
298,528	(48,023)	25,922	48,742	2,068,181	571,380
<u>720,224</u>	<u>140,878</u>	<u>10,108</u>	<u>137,773</u>	<u>7,054,397</u>	<u>2,308,576</u>
<u>\$ 1,018,752</u>	<u>\$ 92,855</u>	<u>\$ 36,030</u>	<u>\$ 186,515</u>	<u>\$ 9,122,578</u>	<u>\$ 2,879,956</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	
	Total Debt Service Funds	US TREAS Restore Act Projects Fund-34850	DOI Parks CIAP Grant Fund-34860
Revenues:			
Property taxes	\$ 10,063,467	\$	\$
Intergovernmental	232,230		18,500
Charges for services	-0-		
Licenses and permits	-0-		
Fines and forfeitures	-0-		
Special assessments	-0-		
Investment income	66,845		
Miscellaneous	-0-		
Total revenues	<u>10,362,542</u>	<u>-0-</u>	<u>18,500</u>
Expenditures:			
Current:			
General administration	-0-		
Judicial and legal	-0-		
Financial administration	-0-		
Elections	-0-		
Public safety	-0-		
Corrections	-0-		
Public transportation	-0-		
Health and welfare	-0-		
Culture and recreation	-0-		18,500
Conservation	-0-		
Environmental protection	-0-		
Community development	-0-		
Capital outlay	-0-	201,892	
Debt Service:			
Principal	6,805,000		
Interest and fiscal charges	3,161,438		
Total expenditures	<u>9,966,438</u>	<u>201,892</u>	<u>18,500</u>
Excess (deficiency) of revenue over expenditures	<u>396,104</u>	<u>(201,892)</u>	<u>-0-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-0-		
Transfers in	2,568,626		
Transfers out	(26,226)		
Total other financing sources (uses)	<u>2,542,400</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	2,938,504	(201,892)	-0-
Fund balance - beginning	<u>10,398,182</u>	<u>(154,400)</u>	<u></u>
Fund balance - ending	<u>\$ 13,336,686</u>	<u>\$(356,292)</u>	<u>\$ -0-</u>

Capital Projects Funds

TXDOT SH 288 Truck Weigh Station Fund-34880	TXDOT CR-58 CSJ 304 Fund-34881	TXDOT CR-59 CSJ 305 Fund-34882	USDA NRCS Oyster Creek Ditch 10 Fund-34890	2012 Certificate of Obligation C & M Fund-52000	2018 Certificate of Obligation C & M Fund-52100
\$ 1,688,985	\$ 123,082	\$ 267,055	\$ 897,320	\$	\$
				11,116	183,436
<u>1,688,985</u>	<u>123,082</u>	<u>267,055</u>	<u>897,320</u>	<u>11,116</u>	<u>183,436</u>
2,739,762	153,852	233,648	1,066,158	681,901	560,443
<u>2,739,762</u>	<u>153,852</u>	<u>233,648</u>	<u>1,066,158</u>	<u>681,901</u>	<u>560,443</u>
(1,050,777)	(30,770)	33,407	(168,838)	(670,785)	(377,007)
<u>1,050,777</u>	<u>30,770</u>	<u>66,764</u>	<u>187,238</u>		
<u>1,050,777</u>	<u>30,770</u>	<u>66,764</u>	<u>187,238</u>	<u>-0-</u>	<u>-0-</u>
-0-	-0-	100,171	18,400	(670,785)	(377,007)
(151,583)		(100,171)	(18,400)	854,153	7,917,593
<u>\$(151,583)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 183,368</u>	<u>\$ 7,540,586</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	2013 Tax Note C & M Fund-53000	Mobility Plan C & M Fund-55000	Capital Projects Highway 6 Right-of-Way Acquisition C & M Fund-57000
Revenues:			
Property taxes	\$	\$	\$
Intergovernmental			
Charges for services			
Licenses and permits			
Fines and forfeitures			
Special assessments			
Investment income	19	8,526	
Miscellaneous			
Total revenues	<u>19</u>	<u>8,526</u>	<u>-0-</u>
Expenditures:			
Current:			
General administration			
Judicial and legal			
Financial administration			
Elections			
Public safety			
Corrections			
Public transportation			
Health and welfare			
Culture and recreation			
Conservation			
Environmental protection			
Community development			
Capital outlay			109
Debt Service:			
Principal			
Interest and fiscal charges			
Total expenditures	<u>-0-</u>	<u>-0-</u>	<u>109</u>
Excess (deficiency) of revenue over expenditures	<u>19</u>	<u>8,526</u>	<u>(109)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets			
Transfers in			
Transfers out	(2,293)		
Total other financing sources (uses)	<u>(2,293)</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	(2,274)	8,526	(109)
Fund balance - beginning	<u>2,274</u>	<u>1,304,906</u>	<u>109</u>
Fund balance - ending	<u>\$ -0-</u>	<u>\$ 1,313,432</u>	<u>\$ -0-</u>

Funds		
Ring of Honor C & M Fund-57200	Total Capital Projects Funds	Total Non-Major Governmental Funds
\$	\$ -0-	\$ 10,522,622
	2,994,942	16,144,732
	-0-	3,885,155
	-0-	114,358
	-0-	236,689
	-0-	43,255
695	203,792	472,360
<u>4,013</u>	<u>4,013</u>	<u>1,677,812</u>
<u>4,708</u>	<u>3,202,747</u>	<u>33,096,983</u>
	-0-	2,214,226
	-0-	2,025,175
	-0-	81,224
	-0-	158,409
	-0-	559,925
	-0-	3,495,625
	-0-	74,095
	-0-	8,133,162
	18,500	201,103
	-0-	4,538
	-0-	42,070
	-0-	3,346,093
	5,637,765	6,373,200
	-0-	6,805,000
	-0-	3,161,438
<u>-0-</u>	<u>5,656,265</u>	<u>36,675,283</u>
<u>4,708</u>	<u>(2,453,518)</u>	<u>(3,578,300)</u>
	-0-	2,350
	1,335,549	5,439,387
	(2,293)	(285,822)
<u>-0-</u>	<u>1,333,256</u>	<u>5,155,915</u>
4,708	(1,120,262)	1,577,615
<u>47,118</u>	<u>9,701,599</u>	<u>31,641,740</u>
<u>\$ 51,826</u>	<u>\$ 8,581,337</u>	<u>\$ 33,219,355</u>



BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	\$ 782,887	\$ 782,887	\$ 753,637	\$ 29,250
Operating expenditures	66,150	66,150	36,597	29,553
Total County Judge	849,037	849,037	790,234	58,803
South Service Center:				
Salaries and wages, and employee benefits	445,665	449,265	450,489	(1,224)
Operating expenditures	16,375	16,375	8,116	8,259
Total South Service Center	462,040	465,640	458,605	7,035
Central Service Center:				
Salaries and wages, and employee benefits	409,412	423,512	422,426	1,086
Operating expenditures	14,100	14,100	9,690	4,410
Capital outlay	31,000	31,000	29,711	1,289
Total Central Service Center	454,512	468,612	461,827	6,785
North Service Center:				
Salaries and wages, and employee benefits	430,639	431,839	430,945	894
Operating expenditures	22,900	22,900	11,212	11,688
Total North Service Center	453,539	454,739	442,157	12,582
West Service Center:				
Salaries and wages, and employee benefits	436,067	439,167	438,082	1,085
Operating expenditures	22,150	22,150	18,409	3,741
Total West Service Center	458,217	461,317	456,491	4,826
County Clerk:				
Salaries and wages, and employee benefits	2,995,099	2,995,099	2,929,853	65,246
Operating expenditures	59,560	59,572	48,546	11,026
Total County Clerk	3,054,659	3,054,671	2,978,399	76,272
Veteran's Service:				
Salaries and wages, and employee benefits	205,101	206,701	205,827	874
Operating expenditures	5,491	5,491	4,579	912
Total Veteran's Service	210,592	212,192	210,406	1,786

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration - Continued:				
Emergency Management:				
Salaries and wages, and employee benefits	\$ 270,679	\$ 270,679	\$ 263,600	\$ 7,079
Operating expenditures	78,104	78,104	55,710	22,394
Total Emergency Management	348,783	348,783	319,310	29,473
Non-departmental:				
Salaries and wages, and employee benefits		3,279,528	3,279,528	-0-
Operating expenditures	5,105,609	5,201,369	3,544,482	1,656,887
Capital outlay	600,000	600,000		600,000
Total Non-departmental	5,705,609	9,080,897	6,824,010	2,256,887
Total General Administration	11,996,988	15,395,888	12,941,439	2,454,449
Judicial and Legal:				
County Court at Law 1:				
Salaries and wages, and employee benefits	440,067	442,567	446,892	(4,325)
Operating expenditures	208,900	208,900	144,927	63,973
Total County Court at Law 1	648,967	651,467	591,819	59,648
County Court at Law 2:				
Salaries and wages, and employee benefits	440,141	440,641	438,511	2,130
Operating expenditures	206,000	226,000	215,089	10,911
Total County Court at Law 2	646,141	666,641	653,600	13,041
County Court at Law 3:				
Salaries and wages, and employee benefits	416,712	418,412	417,247	1,165
Operating expenditures	189,059	299,059	289,353	9,706
Total County Court at Law 3	605,771	717,471	706,600	10,871
County Court at Law 4:				
Salaries and wages, and employee benefits	440,580	442,180	441,044	1,136
Operating expenditures	219,500	219,500	193,816	25,684
Total County Court at Law 4	660,080	661,680	634,860	26,820
Probate Court Investigations:				
Salaries and wages, and employee benefits	154,891	156,191	155,342	849
Operating expenditures	6,477	6,477	3,746	2,731
Total Probate Court Investigations	161,368	162,668	159,088	3,580
District Courts:				
Salaries and wages, and employee benefits	1,683,656	1,706,456	1,668,438	38,018
Operating expenditures	1,803,805	2,301,186	2,364,689	(63,503)
Total District Courts	3,487,461	4,007,642	4,033,127	(25,485)

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
District Clerk:				
Salaries and wages, and employee benefits	\$ 2,829,381	\$ 2,829,381	\$ 2,786,347	\$ 43,034
Operating expenditures	78,147	81,960	48,481	33,479
Total District Clerk	2,907,528	2,911,341	2,834,828	76,513
Justice of the Peace Pct. 1, Pl. 1:				
Salaries and wages, and employee benefits	537,816	539,216	538,123	1,093
Operating expenditures	15,333	15,333	7,910	7,423
Total Justice of the Peace Pct. 1, Pl. 1	553,149	554,549	546,033	8,516
Justice of the Peace Pct. 1, Pl. 2:				
Salaries and wages, and employee benefits	475,492	475,492	463,108	12,384
Operating expenditures	11,850	14,350	11,942	2,408
Total Justice of the Peace Pct. 1, Pl. 2	487,342	489,842	475,050	14,792
Justice of the Peace Pct. 2, Pl. 1:				
Salaries and wages, and employee benefits	512,259	512,259	498,080	14,179
Operating expenditures	13,200	13,204	9,167	4,037
Total Justice of the Peace Pct. 2, Pl. 1	525,459	525,463	507,247	18,216
Justice of the Peace Pct. 2, Pl. 2:				
Salaries and wages, and employee benefits	526,793	526,793	505,523	21,270
Operating expenditures	21,250	21,250	10,015	11,235
Total Justice of the Peace Pct. 2, Pl. 2	548,043	548,043	515,538	32,505
Justice of the Peace Pct. 3, Pl. 1:				
Salaries and wages, and employee benefits	460,863	464,063	462,889	1,174
Operating expenditures	49,150	50,159	40,095	10,064
Total Justice of the Peace Pct. 3, Pl. 1	510,013	514,222	502,984	11,238
Justice of the Peace Pct. 3, Pl. 2:				
Salaries and wages, and employee benefits	374,978	378,578	377,820	758
Operating expenditures	13,950	15,450	14,811	639
Total Justice of the Peace Pct. 3, Pl. 2	388,928	394,028	392,631	1,397
Justice of the Peace Pct. 4, Pl. 1:				
Salaries and wages, and employee benefits	461,948	465,048	464,080	968
Operating expenditures	15,350	15,350	10,788	4,562
Total Justice of the Peace Pct. 4, Pl. 1	477,298	480,398	474,868	5,530

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
Justice of the Peace Pct. 4, Pl. 2:				
Salaries and wages, and employee benefits	\$ 594,658	\$ 594,658	\$ 576,812	\$ 17,846
Operating expenditures	<u>22,350</u>	<u>22,350</u>	<u>10,023</u>	<u>12,327</u>
Total Justice of the Peace Pct. 4, Pl. 2	<u>617,008</u>	<u>617,008</u>	<u>586,835</u>	<u>30,173</u>
District Attorney:				
Salaries and wages, and employee benefits	7,285,726	7,285,726	7,232,857	52,869
Operating expenditures	<u>125,264</u>	<u>126,028</u>	<u>117,663</u>	<u>8,365</u>
Total District Attorney	<u>7,410,990</u>	<u>7,411,754</u>	<u>7,350,520</u>	<u>61,234</u>
Judicial Miscellaneous:				
Salaries and wages, and employee benefits	306,082	306,082	271,435	34,647
Operating expenditures	<u>2,210,000</u>	<u>2,210,000</u>	<u>2,107,577</u>	<u>102,423</u>
Total Judicial Miscellaneous	<u>2,516,082</u>	<u>2,516,082</u>	<u>2,379,012</u>	<u>137,070</u>
Indigent Defense:				
Salaries and wages, and employee benefits	191,454	203,454	202,479	975
Operating expenditures	<u>5,571</u>	<u>7,771</u>	<u>4,181</u>	<u>3,590</u>
Total Indigent Defense	<u>197,025</u>	<u>211,225</u>	<u>206,660</u>	<u>4,565</u>
Bail Bond Board:				
Salaries and wages, and employee benefits	143,297	143,297	109,832	33,465
Operating expenditures	<u>5,500</u>	<u>5,545</u>	<u>2,660</u>	<u>2,885</u>
Total Bail Bond Board	<u>148,797</u>	<u>148,842</u>	<u>112,492</u>	<u>36,350</u>
Total Judicial and Legal	<u>23,497,450</u>	<u>24,190,366</u>	<u>23,663,792</u>	<u>526,574</u>
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	1,886,898	1,886,898	1,860,231	26,667
Operating expenditures	<u>18,915</u>	<u>18,915</u>	<u>14,793</u>	<u>4,122</u>
Total County Auditor	<u>1,905,813</u>	<u>1,905,813</u>	<u>1,875,024</u>	<u>30,789</u>
Purchasing:				
Salaries and wages, and employee benefits	737,363	737,363	727,083	10,280
Operating expenditures	<u>22,585</u>	<u>22,814</u>	<u>20,889</u>	<u>1,925</u>
Total Purchasing	<u>759,948</u>	<u>760,177</u>	<u>747,972</u>	<u>12,205</u>
County Treasurer:				
Salaries and wages, and employee benefits	353,828	356,328	355,172	1,156
Operating expenditures	<u>155,935</u>	<u>161,160</u>	<u>149,180</u>	<u>11,980</u>
Total County Treasurer	<u>509,763</u>	<u>517,488</u>	<u>504,352</u>	<u>13,136</u>

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND - Continued**
For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Financial Administration - Continued:				
Human Resources:				
Salaries and wages, and employee benefits	\$ 767,727	\$ 767,727	\$ 696,649	\$ 71,068
Operating expenditures	158,300	160,265	89,483	70,782
Total Human Resources	926,027	927,992	786,142	141,850
Tax Assessor-Collector:				
Salaries and wages, and employee benefits	3,599,266	3,599,266	3,479,171	120,095
Operating expenditures	477,098	477,178	455,220	21,958
Total Tax Assessor-Collector	4,076,364	4,076,444	3,934,391	142,053
Information Systems:				
Salaries and wages, and employee benefits	3,022,992	3,022,992	2,878,900	144,092
Operating expenditures	5,907,301	6,843,331	5,964,338	878,993
Capital outlay	790,352	975,834	936,208	39,626
Total Information Systems	9,720,645	10,842,157	9,779,446	1,062,711
Appraisal District Assessment:				
Operating expenditures	800,000	800,000	777,491	22,509
Total Appraisal District Assessment	800,000	800,000	777,491	22,509
Total Financial Administration	18,698,560	19,830,071	18,404,818	1,425,253
Elections:				
Salaries and wages, and employee benefits	205,212	205,212	87,744	117,468
Operating expenditures	237,350	242,683	220,210	22,473
Total Elections	442,562	447,895	307,954	139,941
Public Facilities:				
Courthouses and Associated Buildings:				
Salaries and wages, and employee benefits	2,078,739	2,078,739	2,048,367	30,372
Operating expenditures	2,163,700	2,239,236	1,720,923	518,313
Capital outlay	405,251	1,320,834	1,073,183	247,651
Total Courthouses and Associated Buildings	4,647,690	5,638,809	4,842,473	796,336
Property Insurance:				
Operating expenditures	1,000,000	1,000,000	869,682	130,318
Total Property Insurance	1,000,000	1,000,000	869,682	130,318
Total Public Facilities	5,647,690	6,430,058	5,712,155	717,903

(Continued)

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

Exhibit 17

Page 6 of 9

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
County Sheriff:				
Salaries and wages, and employee benefits	\$ 18,523,447	\$ 18,523,447	\$ 17,341,536	\$ 1,181,911
Operating expenditures	2,312,342	2,312,342	1,523,050	789,292
Capital outlay	<u>735,075</u>	<u>951,779</u>	<u>860,075</u>	<u>91,704</u>
Total County Sheriff	<u>21,570,864</u>	<u>21,787,568</u>	<u>19,724,661</u>	<u>2,062,907</u>
Texas Department of Public Safety:				
Salaries and wages, and employee benefits	201,750	202,250	200,789	1,461
Operating expenses		<u>71</u>	<u>71</u>	<u>-0-</u>
Total Texas Department of Public Safety:	<u>201,750</u>	<u>202,321</u>	<u>200,860</u>	<u>1,461</u>
Constable - Precinct 1:				
Salaries and wages, and employee benefits	761,188	802,188	804,396	(2,208)
Operating expenditures	156,400	181,254	159,889	21,365
Capital outlay	<u>67,310</u>	<u>64,562</u>	<u>64,562</u>	<u>-0-</u>
Total Constable - Precinct 1	<u>984,898</u>	<u>1,048,004</u>	<u>1,028,847</u>	<u>19,157</u>
Constable - Precinct 2:				
Salaries and wages, and employee benefits	768,386	768,386	745,788	22,598
Operating expenditures	134,270	170,915	147,313	23,602
Capital outlay	<u>36,000</u>	<u>32,494</u>	<u>32,493</u>	<u>1</u>
Total Constable - Precinct 2	<u>938,656</u>	<u>971,795</u>	<u>925,594</u>	<u>46,201</u>
Constable - Precinct 3:				
Salaries and wages, and employee benefits	695,404	708,904	706,156	2,748
Operating expenditures	104,736	148,434	89,742	58,692
Capital outlay	<u>40,000</u>	<u>13,275</u>		<u>13,275</u>
Total Constable - Precinct 3	<u>840,140</u>	<u>870,613</u>	<u>795,898</u>	<u>74,715</u>
Constable - Precinct 4:				
Salaries and wages, and employee benefits	920,615	971,615	951,842	19,773
Operating expenditures	139,750	176,994	183,165	(6,171)
Capital outlay	<u>76,000</u>	<u>72,543</u>	<u>72,543</u>	<u>-0-</u>
Total Constable - Precinct 4	<u>1,136,365</u>	<u>1,221,152</u>	<u>1,207,550</u>	<u>13,602</u>
Inmate Community Service Work Program:				
Salaries and wages, and employee benefits	146,744	146,744	91,255	55,489
Operating expenditures	51,750	60,454	46,460	13,994
Capital outlay	<u>8,500</u>			<u>-0-</u>
Total Inmate Community Service Work Program	<u>206,994</u>	<u>207,198</u>	<u>137,715</u>	<u>69,483</u>

(Continued)

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety - Continued:				
Ambulance EMS:				
Operating expenditures	\$ 96,000	\$ 96,000	\$ 96,000	\$ -0-
Total Ambulance EMS	96,000	96,000	96,000	-0-
Fire Protection:				
Salaries and wages, and employee benefits	64,800	65,200	64,284	916
Operating expenditures	576,000	576,000	566,570	9,430
Total Fire Protection	640,800	641,200	630,854	10,346
Total Public Safety	26,616,467	27,045,851	24,747,979	2,297,872
Corrections:				
Detention Center:				
Salaries and wages, and employee benefits	13,422,658	13,422,658	13,254,502	168,156
Operating expenditures	5,644,013	5,562,130	5,209,907	352,223
Capital outlay	215,000	302,984	201,767	101,217
Total Detention Center	19,281,671	19,287,772	18,666,176	621,596
Juvenile Probation:				
Salaries and wages, and employee benefits	7,806,822	7,806,822	7,310,094	496,728
Operating expenditures	1,137,036	1,332,859	721,281	611,578
Capital outlay	28,500	28,500	25,959	2,541
Total Juvenile Probation	8,972,358	9,168,181	8,057,334	1,110,847
Adult Probation:				
Operating expenditures	94,550	94,592	84,200	10,392
Total Adult Probation	94,550	94,592	84,200	10,392
Total Corrections	28,348,579	28,550,545	26,807,710	1,742,835
Health and Welfare:				
Health Department:				
Salaries and wages, and employee benefits	1,063,778	1,063,778	1,015,845	47,933
Operating expenditures	94,400	95,384	63,138	32,246
Total Health Department	1,158,178	1,159,162	1,078,983	80,179
Environmental Health:				
Salaries and wages, and employee benefits	1,326,776	1,328,676	1,293,544	35,132
Operating expenditures	67,436	67,648	28,879	38,769
Total Environmental Health	1,394,212	1,396,324	1,322,423	73,901

(Continued)

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

For the Year Ended September 30, 2019

Exhibit 17

Page 8 of 9

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Health and Welfare - Continued:				
Child Protective Services:				
Operating expenditures	\$ 144,870	\$ 163,951	\$ 117,064	\$ 46,887
Total Child Protective Services	144,870	163,951	117,064	46,887
Water Lab:				
Salaries and wages, and employee benefits	207,554	209,654	208,883	771
Operating expenditures	53,950	53,950	46,616	7,334
Total Water Lab	261,504	263,604	255,499	8,105
County Welfare:				
Salaries and wages, and employee benefits	160,603	160,603	57,760	102,843
Operating expenditures	13,400	13,400	3,329	10,071
Total County Welfare	174,003	174,003	61,089	112,914
Indigent Health Care:				
Salaries and wages, and employee benefits	128,938	130,138	126,245	3,893
Operating expenditures	3,104,096	3,105,391	1,829,390	1,276,001
Total Indigent Health Care	3,233,034	3,235,529	1,955,635	1,279,894
Total Health and Welfare	6,365,801	6,392,573	4,790,693	1,601,880
Public Assistance:				
Mental Health:				
Operating expenditures	270,000	331,000	331,000	-0-
Total Mental Health	270,000	331,000	331,000	-0-
Actions, Inc.:				
Operating expenditures	50,000	50,000	50,000	-0-
Total Actions, Inc.	50,000	50,000	50,000	-0-
Brazoria County Marine Protection:				
Operating expenditures	12,000	15,000	15,000	-0-
Total Brazoria County Marine Protection	12,000	15,000	15,000	-0-
Helpline:				
Operating expenditures	14,000	14,000	14,000	-0-
Total Helpline	14,000	14,000	14,000	-0-
Total Public Assistance	346,000	410,000	410,000	-0-

(Continued)

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT
AND LEGAL LEVEL OF BUDGETARY CONTROL - GENERAL FUND
For the Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Culture and Recreation:				
Library:				
Salaries and wages, and employee benefits	\$ 5,957,765	\$ 5,957,765	\$ 5,804,766	\$ 152,999
Operating expenditures	1,936,525	1,918,150	1,741,509	176,641
Capital outlay	51,000	73,374	42,398	30,976
Total Library	7,945,290	7,949,289	7,588,673	360,616
Parks and Recreation:				
Salaries and wages, and employee benefits	3,049,139	3,049,139	2,904,148	144,991
Operating expenditures	1,141,380	1,121,312	795,718	325,594
Capital outlay	998,000	1,465,612	875,673	589,939
Total Parks and Recreation	5,188,519	5,636,063	4,575,539	1,060,524
Fairgrounds:				
Salaries and wages, and employee benefits	92,282	97,882	97,196	686
Operating expenditures	155,000	155,000	120,898	34,102
Capital outlay	300,000	300,000	21,237	278,763
Total Fairgrounds	547,282	552,882	239,331	313,551
Museum Supplement:				
Salaries and wages, and employee benefits	623,418	623,418	575,048	48,370
Operating expenditures	17,880	18,553	13,089	5,464
Capital outlay		125,698	174,739	(49,041)
Total Museum Supplement	641,298	767,669	762,876	4,793
Total Culture and Recreation	14,322,389	14,905,903	13,166,419	1,739,484
Conservation:				
Agriculture Extension:				
Salaries and wages, and employee benefits	450,486	450,486	405,201	45,285
Operating expenditures	58,600	58,600	32,316	26,284
Total Agriculture Extension	509,086	509,086	437,517	71,569
Total Conservation	509,086	509,086	437,517	71,569
Environmental protection:				
Flood Plain Administrator:				
Salaries and wages, and employee benefits	211,817	249,817	248,487	1,330
Operating expenditures	14,362	14,362	10,963	3,399
Total Flood Plain Administrator	226,179	264,179	259,450	4,729
Total Environmental Protection	226,179	264,179	259,450	4,729
Total Current Expenditures	\$ 137,017,751	\$ 144,581,166	\$ 131,649,926	\$ 12,931,240



BRAZORIA COUNTY, TEXAS

Exhibit 18

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

For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Transportation:				
Engineers Office:				
Salaries and wages, and employee benefits	\$ 14,673,381	\$ 12,223,237	\$ 12,277,889	\$(54,652)
Operating expenditures	<u>30,840,000</u>	<u>12,857,421</u>	<u>9,240,317</u>	<u>3,617,104</u>
Total public Transportation	45,513,381	25,080,658	21,518,206	3,562,452
Capital outlay	<u>3,267,000</u>	<u>56,169,759</u>	<u>35,876,595</u>	<u>20,293,164</u>
Total expenditures	<u>\$ 48,780,381</u>	<u>\$ 81,250,417</u>	<u>\$ 57,394,801</u>	<u>\$ 23,855,616</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Emergency Management Fire Code Fund - 38000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$	\$	\$ 3,156	\$ 3,156
Charges for services				-0-
Licenses and permits	225,000	225,000	114,358	(110,642)
Investment income				-0-
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>117,514</u>	<u>(107,486)</u>
Expenditures:				
Current:				
General Administration:				
Salaries and wages, and employee benefits	416,873	416,966	331,508	85,458
Operating expenditures	61,900	61,998	46,796	15,202
Capital outlay	<u>196,600</u>	<u>196,600</u>	<u>76,107</u>	<u>120,493</u>
Total General Administration	<u>675,373</u>	<u>675,564</u>	<u>454,411</u>	<u>221,153</u>
Excess (deficiency) of revenues over expenditures	<u>(450,373)</u>	<u>(450,564)</u>	<u>(336,897)</u>	<u>113,667</u>
Other Financing Sources (Uses):				
Transfer in	300,000	300,000	300,000	-0-
Transfer out				-0-
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-0-</u>
Net change in fund balance	<u>(150,373)</u>	<u>(150,564)</u>	<u>(36,897)</u>	<u>113,667</u>
Fund balance - beginning	<u>(26,401)</u>	<u>(26,401)</u>	<u>(26,401)</u>	<u>-0-</u>
Fund balance - ending	<u>\$(176,774)</u>	<u>\$(176,965)</u>	<u>\$(63,298)</u>	<u>\$ 113,667</u>

Vital Statistics Fee Fund - 38100			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 13,000	\$ 13,000	\$ 14,567	\$ -0- 1,567
<u>250</u>	<u>250</u>	<u>453</u>	<u>-0-</u> <u>203</u>
<u>13,250</u>	<u>13,250</u>	<u>15,020</u>	<u>1,770</u>
3,500	7,500	5,799	-0- 1,701
<u>3,500</u>	<u>7,500</u>	<u>5,799</u>	<u>-0-</u> <u>1,701</u>
<u>9,750</u>	<u>5,750</u>	<u>9,221</u>	<u>3,471</u>
-0-			-0- -0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
9,750	5,750	9,221	3,471
<u>33,504</u>	<u>33,504</u>	<u>33,504</u>	<u>-0-</u>
<u>\$ 43,254</u>	<u>\$ 39,254</u>	<u>\$ 42,725</u>	<u>\$ 3,471</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Records Management County Clerk Fund - 38110			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 700,000	\$ 700,000	\$ 720,395	\$ 20,395
Investment income	32,000	32,000	46,070	14,070
Total revenues	<u>732,000</u>	<u>732,000</u>	<u>766,465</u>	<u>34,465</u>
Expenditures:				
Current:				
General Administration:				
Salaries and wages, and employee benefits	92,463	92,463	29,172	63,291
Operating expenditures	776,500	1,223,872	989,100	234,772
Capital outlay		345,000	30,199	314,801
Total General Administration	<u>868,963</u>	<u>1,661,335</u>	<u>1,048,471</u>	<u>612,864</u>
Excess (deficiency) of revenues over expenditures	<u>(136,963)</u>	<u>(929,335)</u>	<u>(282,006)</u>	<u>647,329</u>
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	<u>(136,963)</u>	<u>(929,335)</u>	<u>(282,006)</u>	<u>647,329</u>
Fund balance - beginning	<u>2,840,844</u>	<u>2,840,844</u>	<u>2,840,844</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 2,703,881</u>	<u>\$ 1,911,509</u>	<u>\$ 2,558,838</u>	<u>\$ 647,329</u>

Records Archive County Clerk Fund - 38120

Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 650,000	\$ 650,000	\$ 643,915	\$ (6,085)
<u>7,000</u>	<u>7,000</u>	<u>9,471</u>	<u>2,471</u>
<u>657,000</u>	<u>657,000</u>	<u>653,386</u>	<u>(3,614)</u>
86,420	91,420	83,673	7,747
750,000	750,000		750,000
			<u>-0-</u>
836,420	841,420	83,673	757,747
<u>(179,420)</u>	<u>(184,420)</u>	<u>569,713</u>	<u>754,133</u>
			-0-
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(179,420)</u>	<u>(184,420)</u>	<u>569,713</u>	<u>754,133</u>
<u>539,427</u>	<u>539,427</u>	<u>539,427</u>	<u>-0-</u>
<u>\$ 360,007</u>	<u>\$ 355,007</u>	<u>\$ 1,109,140</u>	<u>\$ 754,133</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Civil, Criminal & Probate Records Management Fund - 38200			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 60,000	\$ 60,000	\$ 70,215	\$ 10,215
Investment income	6,000	6,000	10,044	4,044
Total revenues	66,000	66,000	80,259	14,259
Expenditures:				
Current:				
General Administration:				
Operating expenditures	38,500	38,500	20,449	18,051
Total General Administration	38,500	38,500	20,449	18,051
Judicial and Legal:				
Operating expenditures				-0-
Total Judicial and Legal	-0-	-0-	-0-	-0-
Financial Administration:				
Operating expenditures	10,000	10,000		10,000
Total Financial Administration	10,000	10,000	-0-	10,000
Excess (deficiency) of revenues over expenditures	17,500	17,500	59,810	42,310
Other Financing Sources (Uses):				
Transfers in				
Transfers out				-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-
Net change in fund balance	17,500	17,500	59,810	42,310
Fund balance - beginning	481,772	481,772	481,772	-0-
Fund balance - ending	\$ 499,272	\$ 499,272	\$ 541,582	\$ 42,310

County/District Court Technology Fund - 38220			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 14,000	\$ 14,000	\$ 15,112	\$ 1,112
1,000	1,000	1,428	428
15,000	15,000	16,540	1,540
			-0-
-0-	-0-	-0-	-0-
	10,000		10,000
-0-	10,000	-0-	10,000
20,000	40,000	21,660	18,340
20,000	40,000	21,660	18,340
(5,000)	(35,000)	(5,120)	29,880
			-0-
			-0-
-0-	-0-	-0-	-0-
(5,000)	(35,000)	(5,120)	29,880
105,002	105,002	105,002	-0-
\$ 100,002	\$ 70,002	\$ 99,882	\$ 29,880

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Records Preservation County/District Clerk Fund - 38230			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 44,000	\$ 41,000	\$ 47,302	\$ 6,302
Investment income	22,000	22,000	2,684	(19,316)
Total revenues	66,000	63,000	49,986	(13,014)
Expenditures:				
Current:				
Judicial and Legal:				
Salaries and wages, and employee benefits	57,564	58,564	57,786	778
Operating expenditures		100,000		100,000
Total Judicial and Legal	57,564	158,564	57,786	100,778
Excess (deficiency) of revenues over expenditures	8,436	(95,564)	(7,800)	87,764
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out				-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-
Net change in fund balance	8,436	(95,564)	(7,800)	87,764
Fund balance - beginning	172,334	172,334	172,334	-0-
Fund balance - ending	\$ 180,770	\$ 76,770	\$ 164,534	\$ 87,764

Family Protection Fund - 38310			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 21,000	\$ 21,000	\$ 21,483	\$ 483
250	250	613	363
<u>21,250</u>	<u>21,250</u>	<u>22,096</u>	<u>846</u>
			-0-
<u>34,000</u>	<u>34,000</u>	<u>32,000</u>	<u>2,000</u>
<u>34,000</u>	<u>34,000</u>	<u>32,000</u>	<u>2,000</u>
(<u>12,750</u>)	(<u>12,750</u>)	(<u>9,904</u>)	<u>2,846</u>
			-0-
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
(<u>12,750</u>)	(<u>12,750</u>)	(<u>9,904</u>)	<u>2,846</u>
<u>30,590</u>	<u>30,590</u>	<u>30,590</u>	<u>-0-</u>
<u>\$ 17,840</u>	<u>\$ 17,840</u>	<u>\$ 20,686</u>	<u>\$ 2,846</u>

BRAZORIA COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS*

For the Year Ended September 30, 2019

	Records Management District Clerk Fund - 38320			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 40,000	\$ 40,000	\$ 52,705	\$ 12,705
Investment income	500	500	877	377
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>53,582</u>	<u>13,082</u>
Expenditures:				
Current:				
Judicial and Legal:				
Salaries and wages, and employee benefits	24,020	24,020	15,807	8,213
Operating expenditures	<u> </u>	<u>25,000</u>	<u> </u>	<u>25,000</u>
Total Judicial and Legal	<u>24,020</u>	<u>49,020</u>	<u>15,807</u>	<u>33,213</u>
Excess (deficiency) of revenues over expenditures	<u>16,480</u>	<u>(8,520)</u>	<u>37,775</u>	<u>46,295</u>
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out				<u>-0-</u>
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	16,480	(8,520)	37,775	46,295
Fund balance - beginning	<u>51,439</u>	<u>51,439</u>	<u>51,439</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 67,919</u>	<u>\$ 42,919</u>	<u>\$ 89,214</u>	<u>\$ 46,295</u>

Records Archive District Clerk Fund - 38330

Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 43,000	\$ 43,000	\$ 51,981	\$ 8,981
500	500	980	480
<u>43,500</u>	<u>43,500</u>	<u>52,961</u>	<u>9,461</u>
20,017	20,017	13,582	6,435
	<u>25,000</u>		<u>25,000</u>
<u>20,017</u>	<u>45,017</u>	<u>13,582</u>	<u>31,435</u>
<u>23,483</u>	<u>(1,517)</u>	<u>39,379</u>	<u>40,896</u>
			-0-
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
23,483	(1,517)	39,379	40,896
<u>61,885</u>	<u>61,885</u>	<u>61,885</u>	<u>-0-</u>
<u>\$ 85,368</u>	<u>\$ 60,368</u>	<u>\$ 101,264</u>	<u>\$ 40,896</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Justice Court Building Security Fund - 38400			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 15,000	\$ 15,000	\$	\$(15,000)
Charges for services	25,000	25,000	21,652	(3,348)
Investment income			789	789
Total revenues	40,000	40,000	22,441	(17,559)
Expenditures:				
Current:				
Judicial and Legal:				
Operating expenditures	40,000	40,000	22,380	17,620
Capital outlay	30,000	30,000		30,000
Total Judicial and Legal	70,000	70,000	22,380	47,620
Financial Administration:				
Operating expenditures				-0-
Total Financial Administration	-0-	-0-	-0-	-0-
Public Safety:				
Salaries and wages, and employee benefits	122,404	183,904	182,598	1,306
Total Public Safety	122,404	183,904	182,598	1,306
Excess (deficiency) of revenues over expenditures	(152,404)	(213,904)	(182,537)	31,367
Other Financing Sources (Uses):				
Transfers in		50,000	50,000	-0-
Transfers out				-0-
Total other financing sources (uses)	-0-	50,000	50,000	-0-
Net change in fund balance	(152,404)	(163,904)	(132,537)	31,367
Fund balance - beginning	127,739	127,739	127,739	-0-
Fund balance - ending	\$(24,665)	\$(36,165)	\$(4,798)	\$ 31,367

Justice Court Technology Fund - 38410			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$	\$	\$	\$
95,000	95,000	86,666	(8,334)
<u>3,500</u>	<u>3,500</u>	<u>5,453</u>	<u>1,953</u>
<u>98,500</u>	<u>98,500</u>	<u>92,119</u>	<u>(6,381)</u>
54,000	54,000	32,146	21,854
<u>54,000</u>	<u>54,000</u>	<u>32,146</u>	<u>21,854</u>
<u>23,133</u>	<u>23,133</u>		<u>23,133</u>
<u>23,133</u>	<u>23,133</u>	<u>-0-</u>	<u>23,133</u>
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>21,367</u>	<u>21,367</u>	<u>59,973</u>	<u>38,606</u>
			<u>-0-</u>
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
21,367	21,367	59,973	38,606
<u>364,206</u>	<u>364,206</u>	<u>364,206</u>	<u>-0-</u>
<u>\$ 385,573</u>	<u>\$ 385,573</u>	<u>\$ 424,179</u>	<u>\$ 38,606</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Courthouse Security Fund - 38500			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 180,000	\$ 180,000	\$ 181,296	\$ 1,296
Investment income	5,000	5,000	5,314	314
Miscellaneous	100	100	202	102
Total revenues	<u>185,100</u>	<u>185,100</u>	<u>186,812</u>	<u>1,712</u>
Expenditures:				
Current:				
General Administration:				
Operating expenditures	<u>20,000</u>	<u>20,000</u>		<u>20,000</u>
Total General Administration	<u>20,000</u>	<u>20,000</u>	<u>-0-</u>	<u>20,000</u>
Judicial and Legal:				
Salaries and wages, and employee benefits				
Operating expenditures				<u>-0-</u>
Total Judicial and Legal	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Public Facilities:				
Operating expenditures	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>
Total Public Facilities	<u>40,000</u>	<u>40,000</u>	<u>-0-</u>	<u>40,000</u>
Excess (deficiency) of revenues over expenditures	<u>125,000</u>	<u>125,000</u>	<u>186,812</u>	<u>61,712</u>
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out	(200,000)	(200,000)	(200,000)	-0-
Total other financing sources (uses)	(200,000)	(200,000)	(200,000)	-0-
Net change in fund balance	(74,900)	(74,900)	(13,188)	61,712
Fund balance - beginning	<u>265,391</u>	<u>265,391</u>	<u>265,391</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 190,491</u>	<u>\$ 190,491</u>	<u>\$ 252,203</u>	<u>\$ 61,712</u>

District Attorney Hot Check Collection Fund - 38710			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 20,000	\$ 20,000	\$ 9,955	\$(10,045)
			-0-
			-0-
<u>20,000</u>	<u>20,000</u>	<u>9,955</u>	<u>(10,045)</u>
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
99,528	99,528	9,696	89,832
<u>6,250</u>	<u>11,250</u>	<u>5,226</u>	<u>6,024</u>
<u>105,778</u>	<u>110,778</u>	<u>14,922</u>	<u>95,856</u>
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(85,778)</u>	<u>(90,778)</u>	<u>(4,967)</u>	<u>85,811</u>
			-0-
			-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(85,778)</u>	<u>(90,778)</u>	<u>(4,967)</u>	<u>85,811</u>
<u>13,524</u>	<u>13,524</u>	<u>13,524</u>	<u>-0-</u>
<u>\$(72,254)</u>	<u>\$(77,254)</u>	<u>\$ 8,557</u>	<u>\$ 85,811</u>

BRAZORIA COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS*

For the Year Ended September 30, 2019

	District Attorney Supplemental Fund - 38720			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 23,633	\$(6,367)
Fines and forfeitures				-0-
Investment income	70	70	68	(2)
Miscellaneous				-0-
Total revenues	<u>30,070</u>	<u>30,070</u>	<u>23,701</u>	<u>(6,369)</u>
Expenditures:				
Current:				
Judicial and Legal:				
Salaries and wages, and employee benefits	19,839	19,839	19,154	685
Operating expenditures	3,780	3,780	4,664	(884)
Capital outlay				-0-
Total Judicial and Legal	<u>23,619</u>	<u>23,619</u>	<u>23,818</u>	<u>(199)</u>
Financial Administration:				
Operating expenditures				-0-
Total Financial Administration	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	<u>6,451</u>	<u>6,451</u>	<u>(117)</u>	<u>(6,568)</u>
Other Financing Sources (Uses):				
Transfer in				-0-
Transfer out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	6,451	6,451	(117)	(6,568)
Fund balance - beginning	<u>1,231</u>	<u>1,231</u>	<u>1,231</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 7,682</u>	<u>\$ 7,682</u>	<u>\$ 1,114</u>	<u>\$(6,568)</u>

District Attorney Forfeiture CCP Chapter 59 Fund - 38730			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$	\$	\$	\$
100,000	100,000	60,004	(39,996)
700	700	589	(111)
<u>50,000</u>	<u>65,000</u>	<u>86,206</u>	<u>21,206</u>
<u>150,700</u>	<u>165,700</u>	<u>146,799</u>	<u>(18,901)</u>
24,251	24,251	3,453	20,798
66,950	115,950	97,314	18,636
<u>60,000</u>	<u>60,000</u>	<u>29,249</u>	<u>30,751</u>
<u>151,201</u>	<u>200,201</u>	<u>130,016</u>	<u>70,185</u>
<u>5,500</u>	<u>5,500</u>		<u>5,500</u>
<u>5,500</u>	<u>5,500</u>	<u>-0-</u>	<u>5,500</u>
<u>(6,001)</u>	<u>(40,001)</u>	<u>16,783</u>	<u>56,784</u>
			-0-
<u>(1,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-0-</u>
<u>(1,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-0-</u>
<u>(7,001)</u>	<u>(42,001)</u>	<u>14,783</u>	<u>56,784</u>
<u>25,402</u>	<u>25,402</u>	<u>25,402</u>	<u>-0-</u>
<u>\$ 18,401</u>	<u>\$ (16,599)</u>	<u>\$ 40,185</u>	<u>\$ 56,784</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Voter Registration Fund - 38810			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$	\$	\$	\$ -0-
Intergovernmental		45,000	38,921	(6,079)
Investment income				-0-
Total revenues	-0-	45,000	38,921	(6,079)
Expenditures:				
Current:				
Financial Administration:				
Operating expenditures		45,000	23,362	21,638
Total Financial Administration	-0-	45,000	23,362	21,638
Elections:				
Operating expenditures		17,775	15,559	2,216
Total Elections	-0-	17,775	15,559	2,216
Excess (deficiency) of revenues over expenditures	-0-	(17,775)	-0-	17,775
Other Financing Sources (Uses):				
Transfer in				-0-
Transfer out				-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-
Net change in fund balance	-0-	(17,775)	-0-	17,775
Fund balance - beginning	-0-	-0-	-0-	-0-
Fund balance - ending	\$ -0-	\$(17,775)	\$ -0-	\$ 17,775

<u>Special Inventory Dealer Escrow - Tax Fund - 38820</u>			
<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 10,000	\$ 10,000	\$ 6,563	\$(3,437)
<u>12,000</u>	<u>12,000</u>	<u>19,296</u>	<u>-0-</u> <u>7,296</u>
<u>22,000</u>	<u>22,000</u>	<u>25,859</u>	<u>3,859</u>
	<u>45,000</u>	<u>19,019</u>	<u>25,981</u>
<u>-0-</u>	<u>45,000</u>	<u>19,019</u>	<u>25,981</u>
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>22,000</u>	<u>(23,000)</u>	<u>6,840</u>	<u>29,840</u>
			<u>-0-</u> <u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>22,000</u>	<u>(23,000)</u>	<u>6,840</u>	<u>29,840</u>
<u>73,958</u>	<u>73,958</u>	<u>73,958</u>	<u>-0-</u>
<u>\$ 95,958</u>	<u>\$ 50,958</u>	<u>\$ 80,798</u>	<u>\$ 29,840</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Sheriff Contraband Forfeiture Fund - 39100			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 9,750	\$(10,250)
Investment income	4,000	4,000	4,711	711
Miscellaneous	10,000	10,000	227	(9,773)
Total revenues	<u>34,000</u>	<u>34,000</u>	<u>14,688</u>	<u>(19,312)</u>
Expenditures:				
Current:				
Public Safety:				
Operating expenditures	150,000	150,000	24,667	125,333
Capital outlay	<u>100,000</u>	<u>100,000</u>	<u> </u>	<u>100,000</u>
Total Public Safety	<u>250,000</u>	<u>250,000</u>	<u>24,667</u>	<u>225,333</u>
Excess (deficiency) of revenues over expenditures	<u>(216,000)</u>	<u>(216,000)</u>	<u>(9,979)</u>	<u>206,021</u>
Other Financing Sources (Uses):				
Transfer in				-0-
Transfer out				<u>-0-</u>
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	<u>(216,000)</u>	<u>(216,000)</u>	<u>(9,979)</u>	<u>206,021</u>
Fund balance - beginning	<u>327,016</u>	<u>327,016</u>	<u>327,016</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 111,016</u>	<u>\$ 111,016</u>	<u>\$ 317,037</u>	<u>\$ 206,021</u>

Brazoria County Narcotics Task Force Fund - 39110			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 200,000	\$ 200,000	\$ 123,886	\$ (76,114)
5,000	5,000	8,355	3,355
<u>150,000</u>	<u>150,000</u>	<u>206,138</u>	<u>56,138</u>
<u>355,000</u>	<u>355,000</u>	<u>338,379</u>	<u>(16,621)</u>
250,000	350,000	291,126	58,874
<u>250,000</u>	<u>350,000</u>	<u>291,126</u>	<u>58,874</u>
<u>105,000</u>	<u>5,000</u>	<u>47,253</u>	<u>42,253</u>
(113,000)	(113,000)		-0-
<u>(113,000)</u>	<u>(113,000)</u>	<u>-0-</u>	<u>113,000</u>
(8,000)	(108,000)	47,253	155,253
<u>317,233</u>	<u>317,233</u>	<u>317,233</u>	<u>-0-</u>
<u>\$ 309,233</u>	<u>\$ 209,233</u>	<u>\$ 364,486</u>	<u>\$ 155,253</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Sheriff Commissary Fund - 39120			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$	\$	\$	\$
Charge for services	1,200,000	1,200,000	1,155,532	(44,468)
Investment income	5,000	5,000	6,142	1,142
Miscellaneous			115	115
Total revenues	<u>1,205,000</u>	<u>1,205,000</u>	<u>1,161,789</u>	<u>(43,211)</u>
Expenditures:				
Current:				
Public Safety:				
Operating expenditures				-0-
Capital outlay				-0-
Total Public Safety	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Corrections:				
Salaries and wages, and employee benefits	188,597	218,597	211,260	7,337
Operating expenditures	800,000	840,000	780,559	59,441
Capital outlay		<u>220,900</u>	<u>52,937</u>	<u>167,963</u>
Total Corrections	<u>988,597</u>	<u>1,279,497</u>	<u>1,044,756</u>	<u>234,741</u>
Excess (deficiency) of revenues over expenditures	<u>216,403</u>	<u>(74,497)</u>	<u>117,033</u>	<u>191,530</u>
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	216,403	(74,497)	117,033	191,530
Fund balance - beginning	<u>402,314</u>	<u>402,314</u>	<u>402,314</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 618,717</u>	<u>\$ 327,817</u>	<u>\$ 519,347</u>	<u>\$ 191,530</u>

Sheriff Federal Forfeiture Fund - 39130			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 50,000	\$ 50,000	\$ 20,234	\$ (29,766)
1,600	1,600	1,867	-0- 267
<u>8,000</u>	<u>8,000</u>		(8,000)
<u>59,600</u>	<u>59,600</u>	<u>22,101</u>	(37,499)
100,000	100,000	7,211	92,789
<u>80,000</u>	<u>107,328</u>		<u>107,328</u>
<u>180,000</u>	<u>207,328</u>	<u>7,211</u>	<u>200,117</u>
			-0- -0-
		<u>27,328</u>	(27,328)
<u>-0-</u>	<u>-0-</u>	<u>27,328</u>	(27,328)
(120,400)	(147,728)	(12,438)	135,290
			-0- -0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
(120,400)	(147,728)	(12,438)	135,290
<u>143,333</u>	<u>143,333</u>	<u>143,333</u>	<u>-0-</u>
<u>\$ 22,933</u>	<u>\$ (4,395)</u>	<u>\$ 130,895</u>	<u>\$ 135,290</u>

BRAZORIA COUNTY, TEXAS

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS*

For the Year Ended September 30, 2019

	Bond & Occupational License Supervision Fund - 39210			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$	\$ 10,000	\$ 9,804	\$(196)
Investment income				-0-
Total revenues	-0-	10,000	9,804	(196)
Expenditures:				
Current:				
Corrections:				
Salaries and wages, and employee benefits		33,000	30,085	2,915
Operating expenditures		1,570	499	1,071
Total Corrections	-0-	34,570	30,584	3,986
Culture and Recreation:				
Operating expenditures				-0-
Total Culture and Recreation	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over expenditures	-0-	(24,570)	(20,780)	3,790
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out				-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-
Net change in fund balance	-0-	(24,570)	(20,780)	3,790
Fund balance - beginning	45,326	45,326	45,326	-0-
Fund balance - ending	\$ 45,326	\$ 20,756	\$ 24,546	\$ 3,790

Book Sale Fund - 39400

Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 100	\$ 100	\$ 80	\$ -0- (20)
100	100	80	(20)
			-0- -0-
-0-	-0-	-0-	-0-
5,000	5,000		5,000
5,000	5,000	-0-	5,000
(4,900)	(4,900)	80	4,980
	(19,000)	(9,456)	-0- 9,544
-0-	(19,000)	(9,456)	9,544
(4,900)	(23,900)	(9,376)	14,524
9,376	9,376	9,376	-0-
\$ 4,476	\$ (14,524)	\$ -0-	\$ 14,524

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2019

	Library Special Projects Fund - 39410			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$	\$	\$	\$ -0-
Investment income	2,500	2,500	3,508	1,008
Miscellaneous	<u>250,000</u>	<u>250,000</u>	<u>170,687</u>	<u>(79,313)</u>
Total revenues	<u>252,500</u>	<u>252,500</u>	<u>174,195</u>	<u>(78,305)</u>
Expenditures:				
Current:				
Judicial and Legal:				
Salaries and wages, and employee benefits				-0-
Operating expenditures				-0-
Capital outlay				-0-
Total Judicial and Legal	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Culture and Recreation:				
Operating expenditures	<u>255,200</u>	<u>291,700</u>	<u>175,416</u>	<u>116,284</u>
Total Culture and Recreation	<u>255,200</u>	<u>291,700</u>	<u>175,416</u>	<u>116,284</u>
Excess (deficiency) of revenues over expenditures	<u>(2,700)</u>	<u>(39,200)</u>	<u>(1,221)</u>	<u>37,979</u>
Other Financing Sources (Uses):				
Transfers in			9,456	9,456
Transfers out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>9,456</u>	<u>9,456</u>
Net change in fund balance	<u>(2,700)</u>	<u>(39,200)</u>	<u>8,235</u>	<u>47,435</u>
Fund balance - beginning	<u>275,557</u>	<u>275,557</u>	<u>275,557</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 272,857</u>	<u>\$ 236,357</u>	<u>\$ 283,792</u>	<u>\$ 47,435</u>

Law Library Fund - 39800			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 185,000	\$ 186,200	\$ 238,149	\$ 51,949
500	500	8,372	7,872
<u>14,000</u>	<u>14,000</u>	<u>9,993</u>	<u>(4,007)</u>
<u>199,500</u>	<u>200,700</u>	<u>256,514</u>	<u>55,814</u>
81,956	83,126	82,232	894
312,100	319,385	208,310	111,075
<u>20,000</u>	<u>20,000</u>		<u>20,000</u>
<u>414,056</u>	<u>422,511</u>	<u>290,542</u>	<u>131,969</u>
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(214,556)</u>	<u>(221,811)</u>	<u>(34,028)</u>	<u>187,783</u>
63,000	63,000	63,000	-0-
			<u>-0-</u>
<u>63,000</u>	<u>63,000</u>	<u>63,000</u>	<u>-0-</u>
<u>(151,556)</u>	<u>(158,811)</u>	28,972	187,783
<u>282,103</u>	<u>282,103</u>	<u>282,103</u>	<u>-0-</u>
<u>\$ 130,547</u>	<u>\$ 123,292</u>	<u>\$ 311,075</u>	<u>\$ 187,783</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS**
For the Year Ended September 30, 2019

	Mosquito Control District Fund - 39900			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 454,297	\$ 454,297	\$ 452,592	\$(1,705)
Intergovernmental			47,220	47,220
Investment income	7,500	7,500	28,684	21,184
Miscellaneous	500	500	143	(357)
Total revenues	<u>462,297</u>	<u>462,297</u>	<u>528,639</u>	<u>66,342</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries and wages, and employee benefits	1,219,643	1,219,655	1,112,108	107,547
Operating expenditures	1,552,510	1,552,699	729,096	823,603
Capital outlay	80,000	80,000	64,825	15,175
Total Health and Welfare	<u>2,852,153</u>	<u>2,852,354</u>	<u>1,906,029</u>	<u>946,325</u>
Excess (deficiency) of revenues over expenditures	(2,389,856)	(2,390,057)	(1,377,390)	<u>1,012,667</u>
Other Financing Sources (Uses):				
Transfer in				-0-
Transfer out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	(2,389,856)	(2,390,057)	(1,377,390)	1,012,667
Fund balance - beginning	<u>2,211,670</u>	<u>2,211,670</u>	<u>2,211,670</u>	<u>-0-</u>
Fund balance - ending	<u>\$(178,186)</u>	<u>\$(178,387)</u>	<u>\$ 834,280</u>	<u>\$ 1,012,667</u>



BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**

For the Year Ended September 30, 2019

	2012 GO Refunding I & S Fund - 40000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes	\$	\$	\$	\$ -0-
Investment income				-0-
Total revenues	-0-	-0-	-0-	-0-
Expenditures:				
Debt Service:				
Principal				-0-
Interest and fiscal charges				-0-
Total expenditures				-0-
Excess (deficiency) of revenues over expenditures	-0-	-0-	-0-	-0-
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out			(26,226)	(26,226)
Total other financing sources (uses)	-0-	-0-	(26,226)	(26,226)
Net change in fund balance	-0-	-0-	(26,226)	(26,226)
Fund balance - beginning	26,226	26,226	26,226	-0-
Fund balance - ending	\$ 26,226	\$ 26,226	\$ -0-	\$(26,226)

2016 Limited Tax Refunding I & S Fund - 41000

Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 1,121,485	\$ 1,121,485	\$ 1,120,481	\$(1,004)
<u>1,000</u>	<u>1,000</u>	<u>18,547</u>	<u>17,547</u>
<u>1,122,485</u>	<u>1,122,485</u>	<u>1,139,028</u>	<u>16,543</u>
775,000	775,000	590,000	185,000
<u>322,134</u>	<u>322,134</u>	<u>250,500</u>	<u>71,634</u>
<u>1,097,134</u>	<u>1,097,134</u>	<u>840,500</u>	<u>256,634</u>
<u>25,351</u>	<u>25,351</u>	<u>298,528</u>	<u>273,177</u>
			-0-
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
25,351	25,351	298,528	273,177
<u>720,224</u>	<u>720,224</u>	<u>720,224</u>	<u>-0-</u>
<u>\$ 745,575</u>	<u>\$ 745,575</u>	<u>\$ 1,018,752</u>	<u>\$ 273,177</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**

For the Year Ended September 30, 2019

	2012 Certificate of Obligation Bonds I & S Fund - 42000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 2,211,983	\$ 2,211,983	\$ 2,216,815	\$ 4,832
Investment income	200	200	6,587	6,387
Total revenues	<u>2,212,183</u>	<u>2,212,183</u>	<u>2,223,402</u>	<u>11,219</u>
Expenditures:				
Debt Service:				
Principal	1,230,000	1,230,000	1,230,000	-0-
Interest and fiscal charges	<u>1,041,425</u>	<u>1,041,425</u>	<u>1,041,425</u>	<u>-0-</u>
Total expenditures	<u>2,271,425</u>	<u>2,271,425</u>	<u>2,271,425</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	(59,242)	(59,242)	(48,023)	<u>11,219</u>
Other Financing Sources (Uses):				
Transfers in				-0-
Transfers out				<u>-0-</u>
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	(59,242)	(59,242)	(48,023)	11,219
Fund balance - beginning	<u>140,878</u>	<u>140,878</u>	<u>140,878</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 81,636</u>	<u>\$ 81,636</u>	<u>\$ 92,855</u>	<u>\$ 11,219</u>

2018 Certificate of Obligation I & S Fund - 42100

Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 380,474	\$ 380,474	\$ 377,493	\$ (2,981)
<u>100</u>	<u>100</u>	<u>2,051</u>	<u>1,951</u>
<u>380,574</u>	<u>380,574</u>	<u>379,544</u>	<u>(1,030)</u>
			-0-
<u>380,398</u>	<u>380,398</u>	<u>379,848</u>	<u>550</u>
<u>380,398</u>	<u>380,398</u>	<u>379,848</u>	<u>550</u>
<u>176</u>	<u>176</u>	<u>(304)</u>	<u>(480)</u>
	26,226	26,226	-0-
			-0-
<u>-0-</u>	<u>26,226</u>	<u>26,226</u>	<u>-0-</u>
176	26,402	25,922	(480)
<u>10,108</u>	<u>10,108</u>	<u>10,108</u>	<u>-0-</u>
<u>\$ 10,284</u>	<u>\$ 36,510</u>	<u>\$ 36,030</u>	<u>\$ (480)</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**

For the Year Ended September 30, 2019

	Tax Notes Series 2013 I & S Fund - 43000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 2,979,130	\$ 2,979,130	\$ 2,967,694	\$(11,436)
Investment income	200	200	2,044	1,844
Total revenues	<u>2,979,330</u>	<u>2,979,330</u>	<u>2,969,738</u>	<u>(9,592)</u>
Expenditures:				
Debt Service:				
Principal	2,855,000	2,855,000	2,855,000	-0-
Interest and fiscal charges	<u>69,289</u>	<u>69,289</u>	<u>68,289</u>	<u>1,000</u>
Total expenditures	<u>2,924,289</u>	<u>2,924,289</u>	<u>2,923,289</u>	<u>1,000</u>
Excess (deficiency) of revenues over expenditures	<u>55,041</u>	<u>55,041</u>	<u>46,449</u>	<u>(8,592)</u>
Other Financing Sources (Uses):				
Transfers in			2,293	2,293
Transfers out				<u>-0-</u>
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>2,293</u>	<u>2,293</u>
Net change in fund balance	55,041	55,041	48,742	(6,299)
Fund balance - beginning	<u>137,773</u>	<u>137,773</u>	<u>137,773</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 192,814</u>	<u>\$ 192,814</u>	<u>\$ 186,515</u>	<u>\$(6,299)</u>

Toll Road I & S Fund (44000)			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 2,065,050	\$ 2,065,050	\$ 2,065,367	\$ 317
<u>500</u>	<u>500</u>	<u>2,814</u>	<u>2,314</u>
<u>2,065,550</u>	<u>2,065,550</u>	<u>2,068,181</u>	<u>2,631</u>
			-0-
<u>1,968,150</u>	<u> </u>	<u> </u>	<u>-0-</u>
<u>1,968,150</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>97,400</u>	<u>2,065,550</u>	<u>2,068,181</u>	<u>2,631</u>
			-0-
			<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
97,400	2,065,550	2,068,181	2,631
<u>7,054,397</u>	<u>7,054,397</u>	<u>7,054,397</u>	<u>-0-</u>
<u>\$ 7,151,797</u>	<u>\$ 9,119,947</u>	<u>\$ 9,122,578</u>	<u>\$ 2,631</u>

BRAZORIA COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS**
For the Year Ended September 30, 2019

	Road Bonds Mobility I & S Fund - 45000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 1,298,403	\$ 1,298,403	\$ 1,315,617	\$ 17,214
Intergovernmental		232,200	232,230	30
Investment income	1,000	29,353	34,802	5,449
Total revenues	<u>1,299,403</u>	<u>1,559,956</u>	<u>1,582,649</u>	<u>22,693</u>
Expenditures:				
Debt Service:				
Principal			2,130,000	(2,130,000)
Interest and fiscal charges			1,421,376	(1,421,376)
Total expenditures	<u>-0-</u>	<u>-0-</u>	<u>3,551,376</u>	<u>(3,551,376)</u>
Excess (deficiency) of revenues over expenditures	<u>1,299,403</u>	<u>1,559,956</u>	<u>(1,968,727)</u>	<u>(3,528,683)</u>
Other Financing Sources (Uses):				
Transfers in		2,540,107	2,540,107	-0-
Transfers out				-0-
Total other financing sources (uses)	<u>-0-</u>	<u>2,540,107</u>	<u>2,540,107</u>	<u>-0-</u>
Net change in fund balance	1,299,403	4,100,063	571,380	(3,528,683)
Fund balance - beginning	<u>2,308,576</u>	<u>2,308,576</u>	<u>2,308,576</u>	<u>-0-</u>
Fund balance - ending	<u>\$ 3,607,979</u>	<u>\$ 6,408,639</u>	<u>\$ 2,879,956</u>	<u>\$(3,528,683)</u>



BRAZORIA COUNTY, TEXAS

Exhibit 21

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

For the Year Ended September 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues:				
Sales of fuel and supplies	\$ 2,300,000	\$ 2,300,000	\$ 1,987,400	\$(312,600)
Cost of sales	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,639,493</u>	<u>360,507</u>
Gross profit	300,000	300,000	347,907	47,907
Other Operating Revenue:				
Operating grants			90,303	90,303
Rentals	479,000	479,000	557,285	78,285
Fees	333,000	333,000	416,621	83,621
Miscellaneous	<u>60,000</u>	<u>60,000</u>	<u>10,055</u>	<u>(49,945)</u>
Net operating revenue	<u>1,172,000</u>	<u>1,172,000</u>	<u>1,422,171</u>	<u>250,171</u>
Operating Expenses:				
Salaries and wages	698,043	698,090	687,005	11,085
Employee benefits	337,034	337,057	357,137	(20,080)
Supplies	276,091	297,669	153,675	143,994
Other charges	402,648	402,648	224,117	178,531
Depreciation		<u>1,400,000</u>	<u>1,321,717</u>	<u>78,283</u>
Total operating expenses	<u>1,713,816</u>	<u>3,135,464</u>	<u>2,743,651</u>	<u>391,813</u>
Operating loss	<u>(541,816)</u>	<u>(1,963,464)</u>	<u>(1,321,480)</u>	<u>641,984</u>
Non-Operating Revenues:				
Investment income			45	45
Total non-operating revenues	<u>-0-</u>	<u>-0-</u>	<u>45</u>	<u>45</u>
Net loss before transfers	<u>(541,816)</u>	<u>(1,963,464)</u>	<u>(1,321,435)</u>	<u>642,029</u>
Transfers in			21,242	21,242
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-0-</u>	<u>50,000</u>
Change in net position	<u>(591,816)</u>	<u>(2,013,464)</u>	<u>(1,300,193)</u>	<u>713,271</u>
Net position - beginning	<u>18,007,424</u>	<u>18,007,424</u>	<u>18,007,424</u>	<u>-0-</u>
Net position - ending	<u>\$ 17,415,608</u>	<u>\$ 15,993,960</u>	<u>\$ 16,707,231</u>	<u>\$ 713,271</u>

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
September 30, 2019

Exhibit 22

	<u>Self Insurance Liability</u>	<u>Self Insurance Health</u>	<u>Self Insurance Health Clinic</u>	<u>Total</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Current Assets:				
Cash and temporary investments	\$ 1,405,955	\$ 3,383,005	\$ 53,349	\$ 4,842,309
Receivables (net of allowance for uncollectibles):				
Accounts receivable	809	1,060,856	5,000	1,066,665
Accrued interest		<u>67</u>		<u>67</u>
Total current assets	<u>1,406,764</u>	<u>4,443,928</u>	<u>58,349</u>	<u>5,909,041</u>
Deferred Outflows of Resources:				
Deferred outflows of resources				<u>-0-</u>
Total deferred outflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total assets and deferred outflows of resources	<u>\$ 1,406,764</u>	<u>\$ 4,443,928</u>	<u>\$ 58,349</u>	<u>\$ 5,909,041</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
Current Liabilities:				
Accounts and accrued liabilities payable	\$ 245	\$ 1,392,837	\$ 18,807	\$ 1,411,889
Due to other funds		556,050		556,050
Estimated claims payable	<u>400,000</u>	<u>797,816</u>		<u>1,197,816</u>
Total current liabilities	<u>400,245</u>	<u>2,746,703</u>	<u>18,807</u>	<u>3,165,755</u>
Deferred Inflows of Resources:				
Deferred inflows of resources				<u>-0-</u>
Total deferred inflows of resources	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Position:				
Unrestricted net position	<u>1,006,519</u>	<u>1,697,225</u>	<u>39,542</u>	<u>2,743,286</u>
Total net position	<u>1,006,519</u>	<u>1,697,225</u>	<u>39,542</u>	<u>2,743,286</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 1,406,764</u>	<u>\$ 4,443,928</u>	<u>\$ 58,349</u>	<u>\$ 5,909,041</u>

BRAZORIA COUNTY, TEXAS

Exhibit 23

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

For the Year Ended September 30, 2019

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Operating Revenues:				
Contributions for self-insurance	\$ <u>2,990</u>	\$ <u>20,641,035</u>	\$ <u>677,650</u>	\$ <u>21,321,675</u>
Total operating revenues	<u>2,990</u>	<u>20,641,035</u>	<u>677,650</u>	<u>21,321,675</u>
Operating Expenses:				
Legal expenses and settlements	162,966			162,966
Health claims expense		16,761,336		16,761,336
Health services expense			658,812	658,812
Administrative expense		<u>1,966,293</u>	<u>16,224</u>	<u>1,982,517</u>
Total operating expenses	<u>162,966</u>	<u>18,727,629</u>	<u>675,036</u>	<u>19,565,631</u>
Operating income (loss)	(159,976)	1,913,406	2,614	1,756,044
Non-Operating Revenue:				
Investment income	<u>26,373</u>	<u>24,401</u>		<u>50,774</u>
Net income (loss) before transfers	(133,603)	1,937,807	2,614	1,806,818
Transfers in	<u>158,114</u>			<u>158,114</u>
Change in net position	24,511	1,937,807	2,614	1,964,932
Net position – beginning of year	<u>982,008</u>	(<u>240,582</u>)	<u>36,928</u>	<u>778,354</u>
Net position – end of year	<u>\$ 1,006,519</u>	<u>\$ 1,697,225</u>	<u>\$ 39,542</u>	<u>\$ 2,743,286</u>

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2019

Exhibit 24

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Cash Flows from Operating Activities:				
Cash flows received from employees and other funds	\$ 2,181	\$ 21,320,536	\$ 695,237	\$ 22,017,954
Cash paid to and on behalf of employees	(164,825)	(16,507,123)	(658,812)	(17,165,935)
Cash paid to suppliers and others	(164,825)	(1,922,827)	(23,076)	(2,110,728)
Net cash provided (used) by operating activities	<u>(162,644)</u>	<u>2,890,586</u>	<u>13,349</u>	<u>2,741,291</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers from other funds	<u>158,114</u>	<u> </u>	<u> </u>	<u>158,114</u>
Net cash provided by non-capital financing activities	<u>158,114</u>	<u>-0-</u>	<u>-0-</u>	<u>158,114</u>
Cash Flows from Capital and Financing Activities:				
Net cash provided (used) by capital and financing activities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Cash Flows from Investing Activities:				
Investment income	<u>26,373</u>	<u>24,334</u>	<u> </u>	<u>50,707</u>
Net cash provided by investment activities	<u>26,373</u>	<u>24,334</u>	<u>-0-</u>	<u>50,707</u>
Net increase in cash	21,843	2,914,920	13,349	2,950,112
Cash and temporary investments - beginning of year	<u>1,384,112</u>	<u>468,085</u>	<u>40,000</u>	<u>1,892,197</u>
Cash and temporary investments - end of year	<u>\$ 1,405,955</u>	<u>\$ 3,383,005</u>	<u>\$ 53,349</u>	<u>\$ 4,842,309</u>
Reconciliation of Operating Income to Net Cash Provided (Used) By Operating Activities:				
Operating Activities:				
Operating income (loss)	\$(159,976)	\$ 1,913,406	\$ 2,614	\$ 1,756,044
Changes in Assets and Liabilities:				
(Increase) Decrease In:				
Accounts receivable	(809)	479,501	17,587	496,279
Increase (Decrease) in:				
Accounts and accrued liabilities payable	(1,859)	43,466	(6,852)	34,755
Estimated claims payable	<u> </u>	254,213	<u> </u>	254,213
Due to other funds	<u> </u>	<u>200,000</u>	<u> </u>	<u>200,000</u>
Net cash provided (used) for operating activities	<u>\$(162,644)</u>	<u>\$ 2,890,586</u>	<u>\$ 13,349</u>	<u>\$ 2,741,291</u>

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

For the Year Ended September 30, 2019

Exhibit 25

Page 1 of 2

	<u>Balance 10-01-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 09-30-19</u>
BRAZORIA COUNTY GROUNDWATER CONSERVATION DISTRICT:				
<i>Assets</i>				
Cash and temporary investments	\$ 1,365,478	\$ 603,142	\$ 439,659	\$ 1,528,961
Accounts receivable	30,893	562,443	587,862	5,474
Prepaid expenses		<u>4,436</u>		<u>4,436</u>
Total assets	<u>\$ 1,396,371</u>	<u>\$ 1,170,021</u>	<u>\$ 1,027,521</u>	<u>\$ 1,538,871</u>
<i>Liabilities</i>				
Liabilities:				
Accounts payable and accrued expenses	\$ 22,576	\$ 555,068	\$ 506,434	\$ 71,210
Due to others	<u>1,373,795</u>	<u>577,723</u>	<u>483,857</u>	<u>1,467,661</u>
Total liabilities	<u>\$ 1,396,371</u>	<u>\$ 1,132,791</u>	<u>\$ 990,291</u>	<u>\$ 1,538,871</u>
TDCJ-CJAD:				
<i>Assets</i>				
Cash and temporary investments	\$ 1,590,114	\$ 5,601,822	\$ 5,385,900	\$ 1,806,036
Prepaid expenses	<u>9,740</u>	<u>13,789</u>	<u>9,740</u>	<u>13,789</u>
Total assets	<u>\$ 1,599,854</u>	<u>\$ 5,615,611</u>	<u>\$ 5,395,640</u>	<u>\$ 1,819,825</u>
<i>Liabilities</i>				
Liabilities:				
Accounts payable and accrued expenses	\$ 327,100	\$ 5,416,915	\$ 5,372,111	\$ 371,904
Due to others	<u>1,272,754</u>	<u>5,220,178</u>	<u>5,045,011</u>	<u>1,447,921</u>
Total liabilities	<u>\$ 1,599,854</u>	<u>\$ 10,637,093</u>	<u>\$ 10,417,122</u>	<u>\$ 1,819,825</u>
DISTRICT/COUNTY CLERKS TRUSTS:				
<i>Assets</i>				
Cash and temporary investments	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>
Total assets	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>
<i>Liabilities</i>				
Due to others	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>
Total liabilities	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>	<u>\$ 8,702,339</u>	<u>\$ 10,400,825</u>

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

For the Year Ended September 30, 2019

Exhibit 25

Page 2 of 2

	<u>Balance 10-01-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 09-30-19</u>
TOTALS - ALL AGENCY FUNDS:				
<i>Assets</i>				
Cash and temporary investments	\$ 11,657,931	\$ 16,605,789	\$ 14,527,898	\$ 13,735,822
Accounts receivable	30,893	562,443	587,862	5,474
Prepaid expenses	<u>9,740</u>	<u>18,225</u>	<u>9,740</u>	<u>18,225</u>
Total assets	<u>\$ 11,698,564</u>	<u>\$ 17,186,457</u>	<u>\$ 15,125,500</u>	<u>\$ 13,759,521</u>
<i>Liabilities</i>				
Liabilities:				
Accounts payable and accrued expenses	\$ 349,676	\$ 5,971,983	\$ 5,878,545	\$ 443,114
Due to others	<u>11,348,888</u>	<u>16,198,726</u>	<u>14,231,207</u>	<u>13,316,407</u>
Total liabilities	<u>\$ 11,698,564</u>	<u>\$ 22,170,709</u>	<u>\$ 20,109,752</u>	<u>\$ 13,759,521</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 26

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF NET POSITION

September 30, 2019

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers
111	Cash - unrestricted	\$ 1,028,889
113	Cash - other restricted	48,860
115	Cash - restricted for payment of current liabilities	<u>29,574</u>
100	Total cash	<u>1,107,323</u>
121	Accounts receivable - PHA projects	<u>2,118</u>
120	Total receivables net of allowance for doubtful accounts	<u>2,118</u>
150	Total current assets	<u>1,109,441</u>
190	Total assets	1,109,441
200	Deferred outflow of resources	<u> </u>
290	Total assets and deferred outflow of resources	<u>\$ 1,109,441</u>
345	Other current liabilities	<u>\$ 29,574</u>
310	Total current liabilities	<u>29,574</u>
350	Total non-current liabilities	<u>-0-</u>
300	Total liabilities	<u>29,574</u>
400	Deferred inflow of resources	<u>-0-</u>
509.3	Restricted net position	48,860
512.3	Unrestricted net position	<u>1,031,007</u>
513	Total net position	<u>1,079,867</u>
600	Total liabilities, deferred inflows of resources and net position	<u>\$ 1,109,441</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 27

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2019

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers
70600	HUD PHA operating grants	\$ 4,285,151
71100	Investment income - unrestricted	14,395
71400	Fraud recovery	15,870
71500	Other revenue	<u>77,233</u>
70000	Total revenue	<u>4,392,649</u>
91100	Administrative salaries	307,533
91400	Advertising and marketing	557
91500	Administrative	121,687
91600	Office expenses	10,598
91800	Travel	2,208
91810	Allocated overhead	1,680
91900	Other	<u>28,492</u>
91000	Total operating - administrative	<u>472,755</u>
96900	Total operating expenses	<u>472,755</u>
97000	Excess of operating revenue over operating expenses	<u>3,919,894</u>
97300	Housing assistance payments	3,778,357
97350	HAP Portability-In	<u>73,171</u>
90000	Total expenses	<u>4,324,283</u>
10000	Excess of total revenue over total expenses	68,366
11030	Beginning equity	1,011,501
11170	Administrative fee equity	<u>1,031,007</u>
11180	Housing assistance payments equity	<u>\$ 48,860</u>
11190	Unit months available	<u>7,032</u>
11210	Number of unit months leased	<u>6,999</u>



STATISTICAL SECTION



BRAZORIA COUNTY, TEXAS

Statistical Section
(unaudited)

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

Contents	<u>Page</u>
<u>Financial Trends</u>	240-251
These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<u>Revenue Capacity</u>	252-259
These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.	
<u>Debt Capacity</u>	260-265
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<u>Demographic and Economic Indicators</u>	266-267
These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<u>Operating Information</u>	268-276
These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.	

BRAZORIA COUNTY, TEXAS
NET POSITION BY COMPONENTS
Last Nine Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2010	2011	2012	2013	2014
Governmental Activities:					
Net investment in capital assets	\$ 107,946,044	\$ 125,443,284	\$ 137,905,630	\$ 167,975,425	\$ 177,510,442
Restricted For:					
Public transportation projects	28,317,997	12,899,517	29,463,484	13,593,152	16,721,519
Debt service	2,642,145	5,589,069	3,745,648	3,570,603	3,742,201
Capital projects			2,793,607	2,551,020	
Records management					
Health services					
Other purposes	9,138,277	7,857,542	4,313,104	4,257,142	7,582,694
Unrestricted	<u>35,504,190</u>	<u>45,667,087</u>	<u>51,242,021</u>	<u>60,069,501</u>	<u>67,556,823</u>
Total governmental activities net position	<u>\$ 183,548,653</u>	<u>\$ 197,456,499</u>	<u>\$ 229,463,494</u>	<u>\$ 252,016,843</u>	<u>\$ 273,113,679</u>
Business-type Activities:					
Net investment in capital assets	\$ 17,932,099	\$ 18,063,644	\$ 17,090,784	\$ 18,782,258	\$ 19,869,765
Restricted For:					
Debt service					
Other purposes					
Unrestricted	<u>936,146</u>	<u>859,249</u>	<u>2,700,569</u>	<u>759,597</u>	<u>328,977</u>
Total business-type activities net position	<u>\$ 18,868,245</u>	<u>\$ 18,922,893</u>	<u>\$ 19,791,353</u>	<u>\$ 19,541,855</u>	<u>\$ 20,198,742</u>
Primary Government:					
Net investment in capital assets	\$ 125,878,143	\$ 143,506,928	\$ 154,996,414	\$ 186,757,683	\$ 197,380,207
Restricted	40,098,419	26,346,128	40,315,843	23,971,917	28,046,414
Unrestricted	<u>36,440,336</u>	<u>46,526,336</u>	<u>53,942,590</u>	<u>60,829,098</u>	<u>67,885,800</u>
Total primary government net position	<u>\$ 202,416,898</u>	<u>\$ 216,379,392</u>	<u>\$ 249,254,847</u>	<u>\$ 271,558,698</u>	<u>\$ 293,312,421</u>

Notes:

GASB 65 was implemented in fiscal year 2013, and only fiscal year 2013 has been restated.

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

Table 1

Fiscal Year				
2015	2016	2017	2018	2019
\$ 190,567,382	\$ 210,188,517	\$ 231,459,172	\$ 241,023,067	\$ 274,193,972
21,553,918	27,346,470	25,909,740	29,026,604	25,748,885
4,278,259	7,674,598	9,717,391	10,229,673	13,170,547
3,105,754	3,495,356	3,680,850	4,181,205	4,607,297
2,467,837	3,778,813	4,176,204	2,225,949	840,099
2,753,405	3,365,612	3,472,246	4,492,316	5,484,508
<u>76,975,016</u>	<u>65,733,042</u>	<u>62,175,256</u>	<u>25,194,681</u>	<u>35,086,626</u>
<u>\$ 301,701,571</u>	<u>\$ 321,582,408</u>	<u>\$ 340,590,859</u>	<u>\$ 316,373,495</u>	<u>\$ 359,131,934</u>
\$ 21,210,397	\$ 20,323,878	\$ 20,086,292	\$ 18,905,534	\$ 18,531,039
592,390	294,750	23,333 (583,380)	(962,440)	(1,869,925)
<u>\$ 21,802,787</u>	<u>\$ 20,618,628</u>	<u>\$ 19,526,245</u>	<u>\$ 17,943,094</u>	<u>\$ 16,661,114</u>
\$ 211,777,779	\$ 230,512,395	\$ 251,545,464	\$ 259,928,601	\$ 292,725,011
34,159,173	45,660,849	46,979,764	50,155,747	49,851,336
<u>77,567,406</u>	<u>66,027,792</u>	<u>61,591,876</u>	<u>24,232,241</u>	<u>33,216,701</u>
<u>\$ 323,504,358</u>	<u>\$ 342,201,036</u>	<u>\$ 360,117,104</u>	<u>\$ 334,316,589</u>	<u>\$ 375,793,048</u>

BRAZORIA COUNTY, TEXAS**CHANGES IN NET POSITION**

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2010	2011	2012	2013	2014
Expenses					
Governmental Activities:					
General administration	\$ 9,765,100	\$ 9,367,760	\$ 8,531,830	\$ 9,096,823	\$ 9,482,542
Judicial and legal	17,108,112	17,185,013	17,444,241	18,506,367	19,631,411
Financial administration	9,417,717	9,421,715	9,885,427	11,048,456	12,903,144
Elections	471,550	436,854	429,119	501,530	424,419
Public facilities	4,007,936	4,145,921	4,295,595	4,482,211	4,552,789
Public safety	17,203,454	17,825,709	17,808,208	19,121,946	20,547,826
Corrections	23,167,977	25,415,355	24,663,264	26,263,608	27,590,517
Public transportation	30,129,895	27,572,896	27,267,696	28,234,409	32,301,984
Health and welfare	12,684,269	11,619,175	9,624,531	8,643,077	12,719,101
Public assistance	296,000	296,000	296,000	296,000	321,000
Culture and recreation	8,514,714	8,690,800	8,785,859	10,096,986	9,749,878
Conservation	389,848	352,487	348,908	528,928	399,428
Environmental protection	204,162	261,926	543,559	205,288	248,221
Community development	3,433,743	5,965,680	7,371,072	8,985,728	3,662,694
Interest and fiscal charges	<u>2,650,328</u>	<u>2,842,829</u>	<u>2,811,695</u>	<u>3,563,248</u>	<u>4,401,503</u>
Total governmental activities expenses	<u>139,444,805</u>	<u>141,400,120</u>	<u>140,107,004</u>	<u>149,574,605</u>	<u>158,936,457</u>
Business-type Activities:					
Airport	<u>3,273,887</u>	<u>3,898,445</u>	<u>4,297,478</u>	<u>4,512,936</u>	<u>4,812,519</u>
Total business-type activities expenses	<u>3,273,887</u>	<u>3,898,445</u>	<u>4,297,478</u>	<u>4,512,936</u>	<u>4,812,519</u>
Total primary government expenses	<u>\$ 142,718,692</u>	<u>\$ 145,298,565</u>	<u>\$ 144,404,482</u>	<u>\$ 154,087,541</u>	<u>\$ 163,748,976</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
General administration	\$ 3,068,103	\$ 2,916,705	\$ 3,570,554	\$ 3,006,250	\$ 4,858,893
Judicial and legal	7,562,837	8,806,300	7,245,046	7,563,630	9,459,558
Financial administration	1,774,714	2,472,605	2,838,356	3,305,013	3,242,108
Elections	213,801	139,755	185,989	165,038	213,604
Public facilities	36,305	1,610,574	955,404	726,709	44,544
Public safety	1,285,185	725,934	1,476,484	1,719,624	1,319,332
Corrections	786,547	691,574	581,751	617,597	1,321,862
Public transportation	3,467,955	4,881,755	4,911,763	4,588,703	7,959,239
Health and welfare	613,305	351,506	459,708	908,637	375,082
Culture and recreation	329,062	353,387	337,249	331,142	356,613
Conservation	106,364	113,441	5,308	5,347	5,578
Environmental protection	6,728	7,420	6,783	5,644	7,350
Community development					
Operating grants and contributions	17,275,047	18,663,189	15,345,237	15,898,124	15,336,408
Capital grants and contributions	<u>6,058,920</u>	<u>3,315,829</u>	<u>26,617,632</u>	<u>11,995,116</u>	<u>9,227,520</u>
Total governmental activities program revenues	<u>42,584,873</u>	<u>45,049,974</u>	<u>64,537,264</u>	<u>50,836,574</u>	<u>53,727,691</u>

		Fiscal Year				
		2015	2016	2017	2018	2019
\$	9,819,841	\$ 13,333,069	\$ 14,256,255	\$ 15,943,484	\$ 16,810,991	
	20,702,777	27,480,125	26,160,276	28,537,150	27,314,883	
	14,199,026	16,962,227	16,585,661	17,830,059	18,805,435	
	593,251	755,090	754,753	836,365	1,361,669	
	4,247,946	5,161,249	5,259,745	5,225,522	5,247,189	
	20,549,314	27,044,603	27,179,614	27,482,318	27,381,203	
	28,672,523	35,532,021	33,551,741	33,957,749	32,662,051	
	27,695,529	37,065,270	45,740,054	37,398,020	34,073,697	
	10,961,502	13,335,024	14,497,556	14,577,622	13,889,607	
	341,462	346,000	332,676	403,000	527,800	
	10,516,642	13,188,901	13,131,875	13,987,290	13,473,732	
	394,293	508,036	535,470	506,265	474,122	
	248,480	321,618	237,091	392,236	309,487	
	6,165,252	3,388,193	3,372,148	1,820,655	3,361,334	
	<u>3,640,139</u>	<u>1,143,440</u>	<u>2,297,450</u>	<u>2,895,303</u>	<u>2,816,633</u>	
	<u>158,747,977</u>	<u>195,564,866</u>	<u>203,892,365</u>	<u>201,793,038</u>	<u>198,509,833</u>	
	<u>3,788,609</u>	<u>3,772,731</u>	<u>3,918,718</u>	<u>4,275,005</u>	<u>4,404,534</u>	
	<u>3,788,609</u>	<u>3,772,731</u>	<u>3,918,718</u>	<u>4,275,005</u>	<u>4,404,534</u>	
\$	<u>162,536,586</u>	<u>\$ 199,337,597</u>	<u>\$ 207,811,083</u>	<u>\$ 206,068,043</u>	<u>\$ 202,914,367</u>	
\$	3,447,340	\$ 3,546,875	\$ 3,344,021	\$ 3,473,990	\$ 3,637,744	
	15,767,444	10,678,104	12,217,919	5,671,148	14,032,244	
	3,413,795	3,828,331	3,807,513	4,180,739	4,281,105	
	159,259	217,783	204,982	228,514	358,305	
	50,769	65,568	241,048	275,973	83,985	
	1,257,535	1,597,103	1,676,667	1,760,985	1,733,321	
	1,432,280	1,801,471	1,825,059	2,032,401	1,988,354	
	4,355,858	4,312,980	4,284,827	4,592,759	4,586,095	
	390,289	447,359	465,259	536,992	537,995	
	376,878	381,621	385,641	464,922	485,501	
	8,120	10,526	16,799	19,107	12,942	
	8,544	11,232	8,315	9,952	9,908	
	6,680	8,691	9,100	9,629	24,558	
	17,034,646	15,483,005	27,063,149	17,459,322	36,340,548	
	<u>7,324,038</u>	<u>22,400,581</u>	<u>12,904,515</u>	<u>3,800,879</u>	<u>6,743,377</u>	
	<u>55,033,475</u>	<u>64,791,230</u>	<u>68,454,814</u>	<u>44,517,312</u>	<u>74,855,982</u>	

BRAZORIA COUNTY, TEXAS*CHANGES IN NET POSITION - Continued*

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2010	2011	2012	2013	2014
Business-type Activities:					
Charges for Services	\$ 2,523,391	\$ 3,091,375	\$ 3,096,897	\$ 3,275,992	\$ 3,409,103
Operating Grants and Contributions		46,750	8,509		57,014
Capital Grants and Contributions	<u>8,085,786</u>	<u>807,418</u>	<u>157,535</u>	<u>964,718</u>	<u>1,999,330</u>
Total business-type activities program revenues	<u>10,609,177</u>	<u>3,945,543</u>	<u>3,262,941</u>	<u>4,240,710</u>	<u>5,465,447</u>
Total primary government program revenues	<u>\$ 53,194,050</u>	<u>\$ 48,995,517</u>	<u>\$ 67,800,205</u>	<u>\$ 55,077,284</u>	<u>\$ 59,193,138</u>
Net (Expense)/Revenue:					
Governmental activities	\$(96,859,932)	\$(96,350,146)	\$(75,569,740)	\$(98,738,031)	\$(105,208,766)
Business-type activities	<u>7,335,290</u>	<u>47,098</u>	<u>(1,034,537)</u>	<u>(272,226)</u>	<u>652,928</u>
Total primary governmental net expense	<u>(89,524,642)</u>	<u>(96,303,048)</u>	<u>(76,604,277)</u>	<u>(99,010,257)</u>	<u>(104,555,838)</u>
General Revenues & Other Changes in Net Position					
Governmental Activities:					
Property taxes	86,026,984	90,322,731	92,323,262	100,582,765	104,524,246
Sales and other taxes	15,538,547	16,971,997	18,244,871	20,439,065	22,400,586
Grants and contributions not restricted to specific programs		370,307	254,896	243,808	321,088
Investment income	1,304,639	1,178,754	341,652	563,572	429,659
Gain on sale of capital assets		69,146	671,000		280,921
Miscellaneous	1,253,276	1,345,057		1,010,487	305,676
Transfers			<u>(1,894,000)</u>	<u>(20,145)</u>	
Total governmental activities	<u>104,123,446</u>	<u>110,257,992</u>	<u>109,941,681</u>	<u>122,819,552</u>	<u>128,262,176</u>
Business-type Activities:					
Unrestricted investment earnings	16,585	7,550	2,760	2,583	168
Gain on sale of capital assets	13,429		3,563		3,791
Transfers			<u>1,894,000</u>	<u>20,145</u>	
Total business-type activities	<u>30,014</u>	<u>7,550</u>	<u>1,900,323</u>	<u>22,728</u>	<u>3,959</u>
Total primary government	<u>104,153,460</u>	<u>110,265,542</u>	<u>111,842,004</u>	<u>122,842,280</u>	<u>128,266,135</u>
Change in Net Position					
Governmental activities	7,263,514	13,907,846	34,371,941	24,081,521	23,053,410
Business-type activities	<u>7,365,304</u>	<u>54,648</u>	<u>865,786</u>	<u>(249,498)</u>	<u>656,887</u>
Total primary government	<u>\$ 14,628,818</u>	<u>\$ 13,962,494</u>	<u>\$ 35,237,727</u>	<u>\$ 23,832,023</u>	<u>\$ 23,710,297</u>

Fiscal Year				
2015	2016	2017	2018	2019
\$ 2,552,465	\$ 2,214,867	\$ 2,465,723	\$ 2,912,439	\$ 3,010,964
56,643	50,000	49,999	50,000	90,303
<u>2,194,205</u>	<u>65,169</u>	<u>310,613</u>		
<u>4,803,313</u>	<u>2,330,036</u>	<u>2,826,335</u>	<u>2,962,439</u>	<u>3,101,267</u>
<u>\$ 59,836,788</u>	<u>\$ 67,121,266</u>	<u>\$ 71,281,149</u>	<u>\$ 47,479,751</u>	<u>\$ 77,957,249</u>
\$(103,714,502)	\$(130,773,636)	\$(135,437,551)	\$(157,275,726)	\$(123,653,851)
<u>1,014,704</u>	<u>(1,442,695)</u>	<u>(1,092,383)</u>	<u>(1,312,566)</u>	<u>(1,303,267)</u>
<u>(102,699,798)</u>	<u>(132,216,331)</u>	<u>(136,529,934)</u>	<u>(158,588,292)</u>	<u>(124,957,118)</u>
110,895,732	116,355,826	118,684,474	122,695,031	126,124,289
28,255,671	31,299,375	33,270,942	34,953,712	34,405,177
709,617	1,607,901	47,527	77,234	70,202
499,740	775,821	1,373,196	2,557,533	4,000,026
99,302	217,277	59,747	73,625	159,277
1,934,315	656,809	1,010,116	651,734	1,674,561
<u>(690,800)</u>	<u>(258,536)</u>			<u>(21,242)</u>
<u>141,703,577</u>	<u>150,654,473</u>	<u>154,446,002</u>	<u>161,008,869</u>	<u>166,412,290</u>
			373	45
<u>690,800</u>	<u>258,536</u>			<u>21,242</u>
<u>690,800</u>	<u>258,536</u>	<u>-0-</u>	<u>373</u>	<u>21,287</u>
<u>142,394,377</u>	<u>150,913,009</u>	<u>154,446,002</u>	<u>161,009,242</u>	<u>166,433,577</u>
37,989,075	19,880,837	19,008,451	3,733,143	42,758,439
<u>1,705,504</u>	<u>(1,184,159)</u>	<u>(1,092,383)</u>	<u>(1,312,193)</u>	<u>(1,281,980)</u>
<u>\$ 39,694,579</u>	<u>\$ 18,696,678</u>	<u>\$ 17,916,068</u>	<u>\$ 2,420,950</u>	<u>\$ 41,476,459</u>

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

	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund:					
Reserved	\$ 4,099,579	\$	\$	\$	\$
Unreserved	27,121,283				
Nonspendable		1,158,255	1,165,424	1,351,205	9,863,383
Restricted		1,530,251	1,453,855	935,285	102,797
Committed		1,553,849	1,467,868	1,741,708	938,565
Unassigned		<u>34,200,927</u>	<u>41,062,932</u>	<u>50,715,965</u>	<u>52,891,607</u>
Total general fund	<u>\$ 31,220,862</u>	<u>\$ 38,443,282</u>	<u>\$ 45,150,079</u>	<u>\$ 54,744,163</u>	<u>\$ 63,796,352</u>
All Other Governmental Funds:					
Reserved	\$ 41,438,332	\$	\$	\$	\$
Unreserved:					
Designated:					
Capital projects funds	776,374				
Nonspendable		1,053,294	1,542,479	1,312,148	1,217,016
Restricted		31,269,960	63,146,748	53,067,517	39,060,016
Committed		778,699			6,387,244
Unassigned		<u>(13,309)</u>	<u>(249,837)</u>	<u>(1,179,913)</u>	<u>(122,709)</u>
Total all other governmental funds	<u>\$ 42,214,706</u>	<u>\$ 33,088,644</u>	<u>\$ 64,439,390</u>	<u>\$ 53,199,752</u>	<u>\$ 46,541,567</u>

Note:
 In 2011, the County implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned, compared to reserved and unreserved. The County has not restated prior years.

Table 3

Fiscal Year				
2015	2016	2017	2018	2019
\$	\$	\$	\$	\$
12,549,827	13,860,880	1,147,613	1,435,315	1,787,794
94,151	96,059	101,041	93,390	87,764
808,460	775,536	803,179	753,344	781,807
<u>64,255,372</u>	<u>75,587,237</u>	<u>93,351,198</u>	<u>102,210,746</u>	<u>106,867,643</u>
\$ <u>77,707,810</u>	\$ <u>90,319,712</u>	\$ <u>95,403,031</u>	\$ <u>104,492,795</u>	\$ <u>109,525,008</u>
\$	\$	\$	\$	\$
1,335,749	819,182	1,095,455	852,568	674,307
41,894,278	51,674,914	47,605,744	57,566,618	56,287,043
1,008,271	897,615	858,914	900,466	940,408
(15,673)	(523,030)	(98,043)	(4,320,798)	(919,948)
\$ <u>44,222,625</u>	\$ <u>52,868,681</u>	\$ <u>49,462,070</u>	\$ <u>54,998,854</u>	\$ <u>56,981,810</u>

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2010	2011	2012	2013	2014
Revenues:					
Taxes	\$ 101,144,578	\$ 107,106,700	\$ 110,958,850	\$ 121,080,797	\$ 127,161,551
Intergovernmental	19,425,363	21,252,449	36,457,092	25,990,993	24,277,946
Charges for services	8,825,218	9,312,082	9,630,462	10,326,829	10,883,414
Licenses and permits	4,632,972	4,748,920	4,876,770	5,245,553	5,655,291
Fines and forfeitures	3,349,587	3,868,556	3,772,795	4,332,729	4,168,138
Special assessments	127,307	221,773	193,309	196,203	195,833
Investment income	1,299,600	1,197,606	330,704	531,586	415,901
Miscellaneous	1,837,188	2,131,525	2,259,033	2,360,819	5,742,304
Total revenues	<u>140,641,813</u>	<u>149,839,611</u>	<u>168,479,015</u>	<u>170,065,509</u>	<u>178,500,378</u>
Expenditures:					
Current Expenditures:					
General administration	8,967,373	9,161,421	8,086,323	8,548,201	10,301,303
Judicial and legal	16,795,972	16,748,044	16,980,083	17,856,724	19,011,805
Financial administration	9,234,021	9,204,212	10,309,390	11,374,699	12,083,956
Elections	441,531	413,086	412,593	487,833	417,732
Public facilities	3,762,477	4,428,992	4,876,561	4,288,098	4,253,519
Public safety	16,467,367	17,115,173	17,558,737	18,673,646	19,446,981
Corrections	21,811,543	23,659,629	23,475,441	24,472,837	25,275,267
Public transportation	19,813,342	20,420,257	18,796,758	20,085,745	23,512,232
Health and welfare	12,373,186	11,255,659	9,296,836	8,233,428	12,288,441
Public assistance	296,000	296,000	296,000	296,000	321,000
Culture and recreation	8,872,828	8,647,754	8,977,994	9,978,916	9,344,677
Conservation	376,220	337,521	334,459	509,363	432,729
Environmental protection	196,019	272,161	532,919	9,176,406	235,250
Community development	3,433,742	5,964,892	7,369,411	15,956,234	3,648,487
Capital outlay	13,286,022	15,687,513	29,094,764	12,420,735	38,547,549
Debt Service:					
Principal	4,450,000	5,030,000	5,590,000	5,520,000	3,500,000
Interest and fiscal charges	2,510,730	3,319,324	3,187,785	3,956,542	3,757,309
Total expenditures	<u>143,088,373</u>	<u>151,961,638</u>	<u>165,176,054</u>	<u>171,835,407</u>	<u>186,378,237</u>
Excess of revenues over (under) expenditures	<u>(2,446,560)</u>	<u>(2,122,027)</u>	<u>3,302,961</u>	<u>(1,769,898)</u>	<u>(7,877,859)</u>

(continued)

Table 4
Page 1 of 2

Fiscal Year				
2015	2016	2017	2018	2019
\$ 138,766,567	\$ 147,866,922	\$ 151,822,127	\$ 156,637,465	\$ 160,113,605
23,501,265	22,995,395	29,188,892	16,449,618	32,175,574
11,565,888	12,103,145	12,580,108	13,144,085	13,353,468
5,523,340	5,904,986	5,897,453	6,336,616	5,540,952
3,825,950	3,924,628	3,951,481	4,673,351	4,284,839
103,907	106,388	59,424	170,576	106,830
492,533	766,417	1,358,178	2,522,920	3,949,252
<u>4,612,592</u>	<u>18,458,808</u>	<u>12,472,269</u>	<u>6,205,259</u>	<u>13,536,466</u>
<u>188,392,042</u>	<u>212,126,689</u>	<u>217,329,932</u>	<u>206,139,890</u>	<u>233,060,986</u>
9,246,389	11,074,339	12,877,768	14,472,020	15,196,356
20,340,488	21,059,499	22,443,315	24,323,747	25,688,967
13,174,716	12,632,942	14,207,371	15,884,878	17,549,834
609,346	742,970	740,275	380,308	466,363
4,364,603	4,286,261	4,565,395	4,487,448	4,638,972
20,264,608	20,095,975	22,448,522	22,857,035	24,278,231
27,032,437	27,862,534	28,872,444	29,622,245	30,075,609
18,559,567	23,452,938	33,730,772	24,490,219	21,592,301
10,750,567	11,483,007	13,023,794	13,040,895	12,923,855
346,000	346,000	393,500	403,000	410,000
10,369,672	10,469,790	11,276,542	12,094,791	12,418,219
386,447	428,328	459,633	437,162	442,055
233,191	242,319	211,045	359,502	301,520
6,155,624	3,371,875	3,352,989	1,806,228	3,346,093
25,703,879	32,159,320	40,393,990	23,877,541	46,969,481
5,385,000	4,495,000	3,780,000	6,645,000	6,805,000
<u>3,613,673</u>	<u>3,326,676</u>	<u>3,089,439</u>	<u>3,143,310</u>	<u>3,161,438</u>
<u>176,536,207</u>	<u>187,529,773</u>	<u>215,866,794</u>	<u>198,325,329</u>	<u>226,264,294</u>
<u>11,855,835</u>	<u>24,596,916</u>	<u>1,463,138</u>	<u>7,814,561</u>	<u>6,796,692</u>

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Other Financing Sources (Uses):					
Issuance of general obligation bonds	\$ 19,425,000	\$	\$ 38,125,000	\$	\$
Issuance of tax notes					9,900,000
Premium on the sale of bonds	101,722		3,076,953		
Proceeds from sale of capital assets	71,525	218,385	107,459	144,489	371,862
Payments to escrow agent			(4,660,830)		
Transfers in	1,204,557	7,686,208	4,097,912	2,065,045	4,675,224
Transfers out	(1,204,557)	(7,686,208)	(5,991,912)	(2,085,190)	(4,675,224)
Total other financing sources (uses)	<u>19,598,247</u>	<u>218,385</u>	<u>34,754,582</u>	<u>124,344</u>	<u>10,271,862</u>
Net change in fund balances	<u>\$ 17,151,687</u>	<u>\$(1,903,642)</u>	<u>\$ 38,057,543</u>	<u>\$(1,645,554)</u>	<u>\$ 2,394,003</u>
Debt service as a percentage of noncapital expenditures	5.4%	6.1%	6.5%	5.9%	4.9%

Fiscal Year				
2015	2016	2017	2018	2019
\$	\$ 16,550,000	\$	\$ 12,535,000	\$
	2,250,887		1,329,158	
427,481	388,849	213,570	370,337	397,833
	(18,432,305)		(4,922,508)	
10,464,194	2,439,057	7,102,652	3,402,319	5,736,527
(11,154,994)	(6,535,446)	(7,102,652)	(5,902,319)	(5,915,883)
(263,319)	(3,338,958)	213,570	6,811,987	218,477
<u>\$ 11,592,516</u>	<u>\$ 21,257,958</u>	<u>\$ 1,676,708</u>	<u>\$ 14,626,548</u>	<u>\$ 7,015,169</u>
6.1%	5.0%	3.9%	5.6%	5.6%

BRAZORIA COUNTY, TEXAS**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Fiscal Years

(Amounts in thousands)

Table 5

Fiscal Year	Real Property			Less: Exemptions	Net Real Property	Minerals	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate
	Residential	Commercial	Total						
2019	\$ 18,529,190	\$ 23,835,046	\$ 42,364,236	\$ 17,770,735	\$ 24,593,501	\$ 221,327	\$ 4,671,603	\$ 29,486,431	\$ 0.427914
2018	17,446,320	19,715,537	37,161,857	13,490,658	23,671,199	206,496	4,077,303	27,954,998	0.440234
2017	16,177,230	15,881,822	32,059,052	10,198,519	21,860,533	202,589	4,011,134	26,074,256	0.457405
2016	14,329,627	13,518,352	27,847,979	8,476,232	19,371,747	339,818	4,175,919	23,887,484	0.486000
2015	13,200,329	11,856,666	25,056,995	7,688,726	17,368,269	581,582	4,223,915	22,173,766	0.498500
2014	12,533,490	11,331,528	23,865,018	6,892,577	16,972,441	506,779	4,091,190	21,570,410	0.492020
2013	12,262,875	11,064,702	23,327,577	7,382,439	15,945,138	378,102	3,897,896	20,221,136	0.485860
2012	12,144,343	10,995,245	23,139,588	7,556,250	15,583,338	391,224	3,599,879	19,574,441	0.473101
2011	11,317,327	13,509,869	24,827,196	7,405,684	17,421,512	453,986	2,320,561	20,196,059	0.463101
2010	11,551,683	13,546,817	25,098,500	7,174,101	17,924,399	512,177	2,435,863	20,872,439	0.426286

Source: Brazoria County Appraisal District

Note: Brazoria County assesses property annually. Property is assessed at actual market value.
Tax rates are per \$ 100 of assessed value.



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

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2009 Tax Rate for 9/30/10	2010 Tax Rate for 9/30/11	2011 Tax Rate for 9/30/12	2012 Tax Rate for 9/30/13
County Direct Rates:				
General Fund	0.288745	0.319268	0.323617	0.323913
Road & Bridge	0.035000	0.032800	0.036500	0.045000
Mosquito Control	0.008000	0.008000	0.010000	0.013947
Special R&B - Article 6790	0.060000	0.060000	0.060000	0.060000
Debt Service Fund - Jail Building Bonds	0.015141	0.015141	0.015000	0.011587
General Obligation – 2012 Refunding	0.005200	0.005200	0.006000	0.002800
Certificate of Obligation - Series 2006	0.005600	0.005600	0.005784	0.005363
Certificate of Obligation - Series 2012				0.006250
Certificate of Obligation - Series 2018				
2013 Tax Notes				
2016 Limited Tax Refunding				
Brazoria County Toll Road Authority				
Mobility Bonds	0.008600	0.017092	0.016200	0.017000
Total direct rate	<u>0.426286</u>	<u>0.463101</u>	<u>0.473101</u>	<u>0.485860</u>
City Rates:				
Alvin	0.803600	0.803600	0.843600	0.843800
Angleton	0.706000	0.706000	0.723500	0.723500
Brazoria	0.728300	0.762300	0.762300	0.762300
Brookside Village	0.460000	0.500000	0.500000	0.500000
Clute	0.672000	0.672000	0.672000	0.672000
Danbury	0.762014	0.769538	0.826940	0.826940
Freeport	0.708266	0.708266	0.680000	0.700000
City of Hillcrest Village	0.374512	0.377754	0.389106	0.391782
Town of Holiday Lakes	0.950737	0.983434	1.035704	1.085564
Village of Jones Creek	0.340000	0.380000	0.380000	0.380000
Lake Jackson	0.390000	0.390000	0.390000	0.390000
Liverpool	0.236852	0.236850	0.236850	0.230463
City of Iowa Colony				
Manvel	0.587863	0.587863	0.587863	0.587863
City of Oyster Creek	0.401142	0.423154	0.431106	0.473161
Pearland	0.652600	0.665100	0.685100	0.705100
Town of Quintana	0.033365	0.024413	0.024413	0.023640
Richwood	0.693660	0.693660	0.693660	0.735680
Village of Bailey's Prairie				
Village of Surfside Beach	0.442056	0.408801	0.402610	0.432601
Sweeny	0.741595	0.772818	0.782818	0.844034
West Columbia	0.831900	0.831900	0.831900	0.831900
School District Rates:				
Alvin ISD	1.304100	1.304100	1.344100	1.329100
Angleton ISD	1.455200	1.455200	1.455200	1.455200
Brazosport ISD	1.228500	1.241500	1.241500	0.125950
Columbia-Brazoria ISD	1.296500	1.296500	1.296500	1.296500
Damon ISD	1.170000	1.170000	1.170000	1.170000
Danbury ISD	1.143900	1.135400	1.137000	1.136445
Pearland ISD	1.419400	1.419400	1.419400	1.419400
Sweeny ISD	1.211700	1.211700	1.211700	1.211700
Special District Rates:				
Alvin Community College	0.199830	0.199830	0.199485	0.199756
Angleton-Danbury Hospital	0.246500	0.279998	0.299592	0.359592
Brazoria Co. DD # 1 (Angleton)	0.183900	0.183900	0.176563	0.176563
Brazoria Co. DD # 2 (Velasco)	0.087130	0.090907	0.094214	0.094805
Brazoria Co. DD # 3 (Alvin or C&R #3)	0.150000	0.150000	0.150000	0.150000
Brazoria Co. DD # 4 (Pearland)	0.143845	0.156000	0.156000	0.156000
Brazoria Co. DD # 5 (Iowa Colony)	0.189727	0.189098	0.188304	0.193966
Brazoria Co. DD # 8 (Danbury)	0.366000	0.366000	0.366000	0.366000
Brazoria Co. DD #11 (W. Brazoria Co.)	0.020000	0.020000	0.020000	0.020000
Brazoria Co. FWSD # 1	0.295000	0.280000	0.280000	0.250000
Brazoria Co. MUD # 2 (Southwyck)	0.500000	0.500000	0.500000	0.490000
Brazoria Co. MUD # 3 (Silverlake)	0.630000	0.630000	0.630000	0.630000
Brazoria Co. MUD # 4 (Country Place)	0.630000	0.630000	0.660000	0.630000
Brazoria Co. MUD # 6 (Weatherford)	0.630000	0.630000	0.630000	0.630000
Brazoria Co. MUD #16	0.950000	0.950000	0.950000	0.940000

Table 6
Page 1 of 2

2013 Tax Rate for 9/30/14	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18	2018 Tax Rate for 9/30/19
0.335050	0.326841	0.317704	0.300829	0.292097	0.282324
0.050000	0.056480	0.055000	0.055000	0.050000	0.050000
0.013540	0.013540	0.011690	0.006500	0.003000	0.001500
0.060000	0.060000	0.060000	0.060000	0.060000	0.060000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.004600	0.004410	0.004100	0.003700	0.001600	0.000000
0.005350	0.005070	0.004700	0.000000	0.000000	0.000000
0.005360	0.005120	0.004700	0.004026	0.008500	0.007500
	0.008800	0.001606	0.001450	0.007300	0.001290
		0.010700	0.003300	0.003090	0.010100
		0.015800	0.009600	0.007300	0.003800
<u>0.018120</u>	<u>0.018239</u>	<u>0.015800</u>	<u>0.013000</u>	<u>0.007347</u>	<u>0.007000</u>
<u>0.492020</u>	<u>0.498500</u>	<u>0.486000</u>	<u>0.457405</u>	<u>0.440234</u>	<u>0.004400</u>
					<u>0.427914</u>
0.843600	0.838600	0.838600	0.798000	0.788000	0.788000
0.723500	0.723500	0.717598	0.707598	0.707598	0.697580
0.770700	0.770700	0.790700	0.790700	0.721976	0.721976
0.500000	0.500000	0.528600	0.528600	0.528600	0.733767
0.672000	0.672000	0.659000	0.643000	0.625000	0.625000
0.829169	0.829169	0.799313	0.768701	0.765672	0.816924
0.675586	0.675586	0.645642	0.628005	0.628005	0.628005
0.432600	0.448415	0.412180	0.407932	0.407932	0.410335
1.062565	1.046788	0.965516	0.869048	1.010761	1.468486
0.410000	0.410000	0.410000	0.410000	0.410000	0.462691
0.390000	0.216473	0.360000	0.337500	0.337500	0.335200
0.230463	0.387500	0.215304	0.193770	0.189288	0.189288
			0.444372	0.429500	0.489209
0.587863	0.580000	0.580000	0.570000	0.570000	0.690000
0.476394	0.476394	0.332273	0.303816	0.303816	0.258976
0.705100	0.712100	0.705300	0.681200	0.685059	0.709158
0.022882	0.013046	0.013046	0.012938	0.013830	0.014898
0.735680	0.735680	0.735680	0.672580	0.634444	0.670204
			0.069164	0.069706	0.069706
0.432601	0.397940	0.375204	0.359506	0.359506	0.359506
0.887456	0.908000	0.842869	0.747062	0.747062	0.747062
0.831900	0.831900	0.830000	0.830000	0.820000	0.820000
0.329100	1.417000	1.417000	1.450000	1.450000	1.450000
1.455200	1.455200	1.455200	1.455200	1.455200	1.455200
1.255300	1.255300	1.255300	1.255300	1.255300	1.255300
1.296500	1.284700	1.284700	1.284700	1.269500	1.258059
1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
1.141081	1.240000	1.255000	1.256600	1.250700	1.604700
1.415700	1.415700	1.415600	1.415600	1.415600	1.415600
1.211700	1.211700	1.211700	1.211700	1.211700	1.211700
0.199756	0.204009	0.204009	0.191744	0.180750	0.187775
0.362678	0.346854	0.321751	0.302817	0.273681	0.258328
0.175448	0.176597	0.166619	0.155164	0.146855	0.131182
0.100226	0.098018	0.093878	0.091501	0.085000	0.084120
0.150000	0.150000	0.150000	0.150000	0.150000	0.150000
0.156000	0.156000	0.155500	0.146000	0.146000	0.146000
0.193194	0.186402	0.171667	0.156283	0.150131	0.154637
0.349474	0.325442	0.307812	0.276115	0.252063	0.252063
0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.490000	0.490000	0.440000	0.440000	0.400000	0.400000
0.630000	0.630000	0.620000	0.620000	0.590000	0.590000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.630000	0.630000	0.600000	0.600000	0.600000	0.600000
0.940000	0.940000	0.940000	0.940000	0.940000	0.890000

(continued)

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

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2009 Tax Rate for 9/30/10	2010 Tax Rate for 9/30/11	2011 Tax Rate for 9/30/12	2012 Tax Rate for 9/30/13
Special Districts: (continued)				
Brazoria Co. MUD #17	0.600000	0.547000	0.547000	0.547000
Brazoria Co. MUD #18	0.560000	0.550000	0.545000	0.530000
Brazoria Co. MUD #19	0.630000	0.620000	0.600000	0.580000
Brazoria Co. MUD #21	1.450000	1.430000	1.430000	1.430000
Brazoria Co. MUD #22				
Brazoria Co. MUD #23	0.800000	0.770000	0.630000	0.610000
Brazoria Co. MUD #24				
Brazoria Co. MUD #25	1.100000	1.100000	1.100000	1.050000
Brazoria Co. MUD #26	0.710000	0.710000	0.690000	0.690000
Brazoria Co. MUD #28	0.820000	0.820000	0.820000	0.820000
Brazoria Co. MUD #29	0.800000	0.800000	0.800000	0.900000
Brazoria Co. MUD #31	1.300000	1.300000	1.300000	1.300000
Brazoria Co. MUD #32				
Brazoria Co. MUD #34	0.850000	0.850000	0.850000	0.850000
Brazoria Co. MUD #35	0.890000	1.020000	1.020000	1.020000
Brazoria Co. MUD #36	0.700000	0.700000	0.700000	0.700000
Brazoria Co. MUD #39				
Brazoria Co. MUD #40				
Brazoria Co. MUD #55				
Brazoria Co. MUD #61				
Brazoria Co. MUD #66				
Brazoria/Ft. Bend MUD #1	0.850000	0.850000	0.850000	0.850000
Harris-Brazoria MUD #509				
Sedona Lakes MUD #100	1.250000	1.250000	1.250000	1.250000
Port Freeport	0.053500	0.053500	0.053500	0.051500
Brazosport College	1.175754	0.190175	0.239198	0.259436
Commodore Cove Improvement District	0.620318	0.472234	0.475693	0.461570
Oak Manor MUD	0.451178	0.480000	0.500000	0.505000
Pearland Municipal Management Dist. 32				
Brazoria Co. Fresh Water Supply District #2				
Treasure Island MUD	1.258218	0.576368	0.604590	0.551848
Varner Creek Utility District	0.858000	0.858000	0.888220	0.928000
Sweeny Hospital	0.349917	0.380692	0.393133	0.429109
Emergency Svc District #1	0.080000	0.080000	0.080000	0.080000
Emergency Svc District #2	0.030000	0.030000	0.030000	0.030000
Emergency Svc District #3	0.093700	0.095000	0.097200	0.098322

Source: Brazoria County Appraisal District (www.brazoriacad.org)
Brazoria County Commissioner's Court minutes

<u>2013 Tax Rate for 9/30/14</u>	<u>2014 Tax Rate for 9/30/15</u>	<u>2015 Tax Rate for 9/30/16</u>	<u>2016 Tax Rate for 9/30/17</u>	<u>2017 Tax Rate for 9/30/18</u>	<u>2018 Tax Rate for 9/30/19</u>
0.544000	0.520000	0.460000	0.460000	0.380000	0.380000
0.510000	0.470000	0.390000	0.390000	0.310000	0.310000
0.550000	0.510000	0.450000	0.450000	0.380000	0.360000
1.430000	1.430000	1.320000	1.320000	1.140000	1.120000
1.400000	1.400000	1.400000	1.400000	1.400000	1.400000
0.600000	0.580000	0.540000	0.540000	0.470000	0.460000
				1.500000	1.500000
1.000000	0.950000	0.870000	0.870000	0.740000	0.690000
0.690000	0.690000	0.690000	0.690000	0.690000	0.690000
0.820000	0.820000	0.820000	0.820000	0.820000	0.820000
0.940000	0.940000	0.940000	0.940000	0.940000	0.940000
1.300000	1.280000	1.250000	1.250000	1.220000	1.220000
				1.350000	1.350000
0.850000	0.850000	0.820000	0.820000	0.800000	0.780000
1.020000	1.020000	1.020000	1.020000	1.000000	1.000000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
				1.500000	1.500000
				1.500000	1.500000
	1.000000	1.000000	1.000000	0.885000	0.885000
	0.910000	0.910000	0.910000	0.910000	0.910000
					0.940000
0.850000	0.850000	0.850000	0.850000	0.848000	0.848000
				0.850000	0.850000
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
0.045000	0.045000	0.041304	0.040100	0.040100	0.040100
0.267309	0.280878	0.277510	0.285040	0.303249	0.298500
0.467538	0.439336	0.399327	0.205984	0.204235	0.208164
0.520000	0.510000	0.540000	0.500000	0.500000	0.700000
		0.100000	0.100000	0.100000	0.087500
				0.405000	0.365000
0.575262	0.553152	0.518997	0.503878	0.531270	0.535735
0.890000	0.830000	0.760000	0.710000	0.650000	0.640000
0.470003	0.483126	0.510351	0.527302	0.516523	0.548211
0.080000	0.080000	0.080000	0.080000	0.079218	0.079114
0.030000	0.065000	0.065000	0.061570	0.075000	0.084704
0.098322	0.097500	0.100000	0.100000	0.100000	0.099350

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

Table 7

<u>2019 Taxpayer</u>	<u>Type of Business</u>	<u>2019 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,959,413	10.04%
Blue Cube Operations LLC	Chemical Manufacturer	706,748	2.40%
Phillips 66 Comopany	Petroleum Refinery	571,987	1.94%
Ineos USA LLC	Chemical Manufacturer	550,182	1.87%
Chevron Phillips Chemical Co LP	Petroleum Refinery	523,906	1.78%
BASF Corp Chemicals Division	Chemical Manufacturer	369,161	1.25%
Denbury Onshore LLC	Utility Company	181,711	0.62%
Centerpoint Energy Inc.	Utility Company	166,338	0.56%
Freeport LNG	Natural Gas Company	156,304	0.53%
Shintech Inc.	Chemical Manufacturer	144,628	0.49%
		<u>\$ 6,330,378</u>	<u>\$ 21.47%</u>

<u>2010 Taxpayer</u>	<u>Type of Business</u>	<u>2010 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,740,221	13.13%
Conoco/Phillips Company	Petroleum Refinery	582,040	2.79%
BASF Corp	Chemical Manufacturer	511,910	2.45%
Ineos USA LLC	Chemical Manufacturer	356,516	1.71%
Chevron Phillips Chemical Co LP	Petroleum Refinery	282,364	1.35%
Solutia Inc.	Chemical Manufacturer	198,216	0.95%
Shintech Inc.	Chemical Manufacturer	162,086	0.78%
Centerpoint Energy Inc.	Utility Company	122,074	0.58%
Denbury Onshore LLC	Utility Company	116,233	0.56%
Hillcorp Energy Company	Utility Company	106,270	0.51%
		<u>\$ 5,177,930</u>	<u>\$ 24.81%</u>

Source: Brazoria County Appraisal District
Assessed Valuation - 2019 \$ 29,486,431
Assessed Valuation - 2010 \$ 20,872,439

BRAZORIA COUNTY, TEXAS WOC
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years
 (Amounts in thousands)

Table 8

Fiscal Year	Taxes Levied For the Fiscal Year (Original Levy)		Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Original Levy	Amount Collected	Percentage of Original Levy		Amount	Percentage of Levy
2019	\$ 125,539		\$ 124,546	99.21%	\$ 821	\$ 125,367	99.86%
2018	121,836		120,719	99.08%	971	121,690	99.88%
2017	117,970		116,889	99.08%	471	117,360	99.48%
2016	115,243		114,341	99.22%	420	114,761	99.58%
2015	110,020		109,046	99.11%	559	109,605	99.62%
2014	103,852		102,913	99.10%	448	103,361	99.53%
2013	98,767		97,705	98.92%	546	98,251	99.48%
2012	92,716		90,896	98.04%	1,309	92,205	99.45%
2011	89,443		88,280	98.70%	573	88,853	99.34%
2010	85,056		83,846	98.58%	670	84,516	99.37%

Source: Brazoria County Tax Assessor-Collector

Note: The information in this schedule relates to the County's own property tax levies, and does not include those it collected on behalf of other governments.

BRAZORIA COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
 Last Ten Fiscal Years

Table 9

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Premium on Bonds	Tax Note	Total Outstanding Debt	Percentage of Personal Income ⁽¹⁾	Population ⁽¹⁾	Per Capita
2010	\$ 47,320,000	\$ 19,050,000	\$ 865,857	\$	\$ 67,235,857	0.81%	313,166	214.70
2011	43,565,000	17,775,000	756,931		62,096,931	0.76%	319,781	194.19
2012	52,310,000	37,075,000	3,690,314		93,075,314	0.97%	323,185	287.99
2013	48,015,000	35,850,000	3,394,545		87,259,545	0.92%	330,460	264.05
2014	45,140,000	35,225,000	3,153,740	9,900,000	93,418,740	0.96%	335,943	278.08
2015	42,175,000	34,570,000	2,912,935	8,135,000	87,792,935	0.88%	339,455	258.63
2016	38,035,000	33,010,000	4,411,736	7,885,000	83,341,736	0.74%	354,355	235.19
2017	35,075,000	32,440,000	3,994,390	7,635,000	79,144,390	0.67%	357,982	221.08
2018	31,630,000	38,795,000	4,922,535	5,805,000	81,152,535	0.67%	365,453	222.06
2019	29,500,000	36,975,000	4,470,789	2,950,000	73,895,789	0.57%	372,966	198.13

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

(1) Personal income and population can be found in the Schedule of Demographic and Economic Statistics on page 266.

BRAZORIA COUNTY, TEXAS**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**

Last Ten Fiscal Years

Table 10

Fiscal Year	Outstanding Bonds ⁽¹⁾	Less: Amounts Available in Debt Service Fund ⁽²⁾	Total	Percentage of Estimated Actual Taxable Value of Property ⁽³⁾	Per Capita ⁽⁴⁾
2019	\$ 70,945,789	\$ 13,170,547	\$ 57,775,242	\$ 0.20%	\$ 155
2018	75,347,535	10,229,673	65,117,862	0.23%	178
2017	71,509,390	9,717,391	61,791,999	0.24%	173
2016	75,456,736	7,674,598	67,782,138	0.28%	191
2015	79,657,935	4,278,259	75,379,676	0.34%	222
2014	83,518,740	3,742,201	79,776,539	0.37%	237
2013	87,259,545	3,570,603	83,688,942	0.41%	253
2012	93,075,314	3,745,648	89,329,666	0.46%	276
2011	62,096,931	5,589,069	56,507,862	0.28%	177
2010	67,235,857	3,354,187	63,881,670	0.31%	204

Source: Comprehensive Annual Financial Report (Detailed Notes on all funds)

- (1) This is the general obligation bonded debt and certificates of obligation bonded debt, net of original issuance premiums.
- (2) This is the amount restricted for debt service principal payments.
- (3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 252 for property value data.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 266.

BRAZORIA COUNTY, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

As of September 30, 2019

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
Special Districts:				
Angleton-Danbury Medical Center	01/31/2020	\$ 5,385,000 *	100.00%	\$ 5,385,000
Brazoria Co. MUD #3	05/02/2019	1,154,328	100.00%	1,154,328
Brazoria Co. MUD #6 (Weatherford)	12/31/2018	14,837,523	100.00%	14,837,523
Brazoria Co. MUD #16	05/13/2019	12,586,161	100.00%	12,586,161
Brazoria Co. MUD #17	07/02/2019	18,171,209	100.00%	18,171,209
Brazoria Co. MUD #18	06/30/2019	18,817,342	51.54%	9,698,458
Brazoria Co. MUD #19	08/29/2019	22,673,599	100.00%	22,673,599
Brazoria Co. MUD #21	09/01/2019	26,714,809	100.00%	26,714,809
Brazoria Co. MUD #22	05/21/2019	23,850,533	99.78%	23,798,062
Brazoria Co. MUD #23	01/09/2019	12,729,396	100.00%	12,729,396
Brazoria Co. MUD #25	01/18/2019	19,015,621	100.00%	19,015,621
Brazoria Co. MUD #26	02/05/2019	12,057,757	100.00%	12,057,757
Brazoria Co. MUD #28	12/19/2018	53,867,789	77.68%	41,844,498
Brazoria Co. MUD #29	12/21/2018	21,170,741	100.00%	21,170,741
Brazoria Co. MUD #31	03/28/2019	32,088,137	100.00%	32,088,137
Brazoria Co. MUD #34	03/31/2019	34,282,640	100.00%	34,282,640
Brazoria Co. MUD #35	01/31/2020	8,550,000 *	100.00%	8,550,000
Brazoria Co. MUD #36	01/31/2020	4,250,000 *	100.00%	4,250,000
Brazoria Co. MUD #39	07/23/2019	23,200,478	100.00%	23,200,478
Brazoria Co. MUD #55	10/10/2019	26,307,646	100.00%	26,307,646
Brazoria Co. MUD #61	01/31/2020	9,225,000 *	100.00%	9,225,000
Brazoria Co. Toll Road Authority	01/31/2020	85,538,313 *	100.00%	83,538,313
Brazoria-Fort Bend Co. MUD #1	02/01/2019	63,779,151	57.03%	36,373,250
Brazosport College District	01/31/2020	51,490,000 *	100.00%	51,490,000
Harris-Brazoria Co MUD #509	04/18/2019	31,990,796	31.47%	10,067,504
Varner Creek Utility District	04/30/2019	8,542,764	100.00%	8,542,764
Sedona Lakes MUD #1	05/23/2019	25,240,664	100.00%	25,240,664
Velasco Drainage District	01/31/2020	5,045,000 *	100.00%	5,045,000
Total Special Districts		\$ 670,562,397		\$ 600,038,558
Cities:				
Alvin	09/30/2018	\$ 19,808,958	100.00%	\$ 19,808,958
Angleton	09/27/2019	13,408,600	100.00%	13,408,600
Brazoria	01/31/2020	5,055,000 *	100.00%	5,055,000
Clute	09/30/2018	1,474,292	100.00%	1,474,292
Danbury	01/31/2020	897,000 *	100.00%	897,000
Freeport	01/31/2020	1,080,000 *	100.00%	1,080,000
Lake Jackson	09/30/2018	25,542,021	100.00%	25,542,021
Manvel	09/01/2019	23,368,148	100.00%	23,368,148
Pearland	05/31/2019	311,212,906	84.52%	263,037,148
Richwood	04/30/2019	3,760,011	100.00%	3,760,011
Sweeny	09/30/2018	3,704,637	100.00%	3,704,637
Surfside Beach	01/31/2020	1,834,000 *	100.00%	1,834,000
Total Cities		\$ 411,145,573		\$ 362,969,815

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT - Continued

As of September 30, 2019

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
School Districts:				
Alvin CCD	08/31/2019	\$ 29,006,031	100.00%	\$ 29,006,031
Alvin ISD	06/30/2019	797,209,371	100.00%	797,209,371
Angleton ISD	01/31/2020	111,465,000 *	100.00%	111,465,000
Brazosport ISD	01/31/2020	371,739,985 *	100.00%	371,739,985
Columbia-Brazoria ISD	07/01/2019	28,399,276	100.00%	28,399,276
Damon ISD	01/31/2020	580,000 *	100.00%	580,000
Danbury ISD	01/31/2020	18,905,000 *	100.00%	18,905,000
Pearland ISD	04/30/2019	424,742,852	97.57%	414,421,601
Sweeny ISD	01/31/2020	<u>51,440,000</u> *	100.00%	<u>51,440,000</u>
Total School Districts		<u>\$ 1,833,487,515</u>		<u>\$ 1,823,166,264</u>
Subtotal, overlapping debt				\$ 2,786,174,637
Total direct debt - Brazoria County			9/30/2019	<u>73,895,789</u>
Total direct and overlapping debt				<u>\$ 2,860,070,426</u>

Source: Brazoria County Auditor's office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

* Gross Debt

** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were /estimated by determining the portion another governmental unit's taxable assessed value that is within the County's boundaries and /dividing it by each unit's total taxable assessed value.

BRAZORIA COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
 Last Ten Fiscal Years
 (Unaudited)
 (Amounts in thousands)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Assessed Value	\$ 20,196,059	\$ 19,596,750	\$ 19,574,441	\$ 20,221,136
Debt Limit 25%	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Debt Limit	<u>\$ 5,049,015</u>	<u>\$ 4,899,188</u>	<u>\$ 4,893,610</u>	<u>\$ 5,055,284</u>
Total bonded debt	\$ 66,370	\$ 61,340	\$ 89,385	\$ 83,865
Less: Amount available-repayment of General obligation bonds	<u>3,354</u>	<u>3,795</u>	<u>4,182</u>	<u>3,884</u>
Total net debt applicable to limit	<u>\$ 63,016</u>	<u>\$ 57,545</u>	<u>\$ 85,203</u>	<u>\$ 79,981</u>
Legal debt margin	<u>\$ 4,985,999</u>	<u>\$ 4,841,643</u>	<u>\$ 4,808,407</u>	<u>\$ 4,975,303</u>
Total net debt applicable to the limit As a percentage of debt limit	1.2%	1.2%	1.7%	1.6%

Texas Constitution Article 3 Section 52b

Under Legislative provision, any county, political subdivision of a county, number of adjoining counties, political subdivision of the State, or defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include, towns, villages or municipal corporations, upon a vote of two-thirds majority of the voting qualified voters or such district or territory to be affected thereby, may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

Table 12

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 21,570,410	\$ 22,173,766	\$ 23,887,484	\$ 26,074,256	\$ 27,954,998	\$ 29,486,431
<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
\$ <u>5,392,603</u>	\$ <u>5,543,442</u>	\$ <u>5,971,871</u>	\$ <u>6,518,564</u>	\$ <u>6,988,750</u>	\$ <u>7,371,608</u>
\$ 90,265	\$ 84,880	\$ 78,930	\$ 75,150	\$ 76,230	\$ 69,425
<u>4,099</u>	<u>4,597</u>	<u>7,379</u>	<u>9,890</u>	<u>10,398</u>	<u>13,171</u>
\$ <u>86,166</u>	\$ <u>80,283</u>	\$ <u>71,551</u>	\$ <u>65,260</u>	\$ <u>65,832</u>	\$ <u>56,254</u>
\$ <u>5,306,437</u>	\$ <u>5,463,159</u>	\$ <u>5,900,320</u>	\$ <u>6,453,304</u>	\$ <u>6,922,918</u>	\$ <u>7,315,354</u>
1.6%	1.4%	1.2%	1.0%	0.9%	0.8%

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

Table 13

<u>Fiscal Year</u>	<u>Population*</u>	<u>Personal Income** (thousands of dollars)</u>	<u>Per Capita Personal Income*</u>	<u>School Enrollment***</u>	<u>Unemployment Rate*</u>
2010	313,166	\$ 8,306,728	\$ 26,525	60,251	8.3
2011	319,781	8,184,475	25,594	61,341	8.9
2012	323,185	9,572,093	29,618	62,244	7.0
2013	330,460	9,463,383	28,637	63,460	6.5
2014	335,943	9,718,831	28,930	64,712	5.4
2015	339,455	9,968,436	29,366	66,521	4.5
2016	354,355	11,198,681	31,603	68,497	5.1
2017	357,982	11,885,360	33,201	70,609	5.4
2018	365,453	12,183,838	33,339	71,766	4.5
2019	372,966	12,992,644	34,836	72,707	4.2

* Information from The Economic Development Alliance for Brazoria County – Gary Basinger, CEcD

** Years 2010-2019 Information from The Economic Development Alliance for Brazoria County.

*** Information from <http://www.tea.state.tx.us/>

BRAZORIA COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year

Table 14

Employer	2019			2010		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
The Dow Chemical Company	3,508	1	2.0%	4,200	1	3.1%
Alvin ISD	3,274	2	1.9%	2,379	2	1.8%
Pearland ISD	2,675	3	1.6%	2,208	4	1.6%
Texas Department of Criminal Justice	2,409	4	1.4%	2,335	3	1.7%
Brazosport ISD	1,829	5	1.1%	1,726	6	1.3%
Wood Group	1,800	6	1.0%			
Brazoria County	1,414	7	0.8%	1,412	9	1.1%
Olin Corporation	1,280	8	0.7%			
Phillips 66	1,027	9	0.6%			
Fluor	970	10	0.6%			
Infinity Group				1,921	5	1.4%
Wal-Mart Associates Inc.				1,614	7	1.2%
Brand Energy Solutions LLC				1,500	8	1.1%
Dish Network				987	10	0.7%
Total	<u>20,186</u>		<u>11.7%</u>	<u>20,282</u>		<u>15.1%</u>
Total County Employment	<u>172,057</u>			<u>134,326</u>		

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

Note: All 2019 employers exclude retail.

BRAZORIA COUNTY, TEXAS

Table 15

FULL-TIME COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	Full-time Equivalent Employees as of September 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General administration	72	70	70	73	66	78	76	76	80	84
Judicial and legal	187	192	196	200	196	225	221	226	229	235
Financial administration	108	105	113	112	113	117	127	124	130	129
Elections	46	48	58	63	11	3	10	11	11	9
Public facilities	24	25	24	23	23	25	26	27	25	27
Public safety	206	204	204	207	207	227	227	226	225	246
Corrections	358	351	350	354	342	271	273	277	267	270
Public transportation	164	167	163	164	168	164	165	174	180	181
Health and welfare	91	86	85	82	77	82	82	83	83	81
Culture and recreation	136	133	133	135	110	141	148	153	157	164
Conservation	9	8	10	9	9	10	7	10	9	9
Environmental protection	4	4	3	4	4	4	4	3	3	3
Community development	6	5	5	5	5	4	4	4	4	4
Airport	8	11	11	11	11	12	12	13	13	13
Total	<u>1,419</u>	<u>1,409</u>	<u>1,425</u>	<u>1,442</u>	<u>1,342</u>	<u>1,363</u>	<u>1,382</u>	<u>1,407</u>	<u>1,416</u>	<u>1,455</u>

Source: Brazoria County Human Resource

Note: Totals have changes due to who qualifies as a full time employee. This table was revised in 2012.



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

Function	Fiscal Year				
	2010	2011	2012	2013	2014
General Administration:					
County Clerk:					
Marriage License applications	1,979	1,998	2,087	2,076	2,487
Birth certificates filed	1,262	1,044	1,222	1,176	1,385
Death certificates filed	1,251	1,347	1,461	1,446	1,890
Probate cases filed	773	747	753	824	855
Beer license applications	88	89	71	67	72
Judicial and Legal:					
District Court Level:					
Beginning civil cases pending	6,332	6,544	7,025	6,345	6,065
Civil cases docket adjustment	(387)	232	2		(1,377)
Civil cases filed	6,709	7,085	6,634	5,655	6,475
Civil cases disposed	<u>6,110</u>	<u>6,836</u>	<u>7,316</u>	<u>5,935</u>	<u>5,603</u>
Ending civil cases pending	<u>6,544</u>	<u>7,025</u>	<u>6,345</u>	<u>6,065</u>	<u>5,560</u>
Beginning criminal cases pending	2,312	2,448	2,134	2,137	2,228
Criminal cases docket adjustment	2 (	290)	5	2	
Criminal cases filed	2,918	3,548	3,306	3,435	3,146
Criminal cases disposed	<u>2,784</u>	<u>3,572</u>	<u>3,308</u>	<u>3,346</u>	<u>3,092</u>
Ending criminal cases pending	<u>2,448</u>	<u>2,134</u>	<u>2,137</u>	<u>2,228</u>	<u>2,282</u>
County Court Level:					
Beginning civil cases pending	1,260	1,053	1,167	1,189	1,196
Civil cases docket adjustment	1	92 (	14)	1 (	28)
Civil cases filed	1,863	1,951	1,885	1,796	1,669
Civil cases disposed	<u>2,071</u>	<u>1,929</u>	<u>1,849</u>	<u>1,790</u>	<u>1,624</u>
Ending civil cases pending	<u>1,053</u>	<u>1,167</u>	<u>1,189</u>	<u>1,196</u>	<u>1,213</u>
Beginning criminal cases pending	5,758	6,007	5,022	4,766	4,579
Criminal cases docket adjustment	(4) (	866) (	8)	14 (	14)
Criminal cases filed	6,707	7,578	7,971	7,845	8,268
Criminal cases disposed	<u>6,454</u>	<u>7,697</u>	<u>8,219</u>	<u>8,046</u>	<u>7,907</u>
Ending criminal cases pending	<u>6,007</u>	<u>5,022</u>	<u>4,766</u>	<u>4,579</u>	<u>4,926</u>
Beginning juvenile cases pending	181	135	165	116	154
Juvenile cases docket adjustment		86	98	90	88
Juvenile cases filed	462	593	561	515	505
Juvenile cases disposed	<u>508</u>	<u>649</u>	<u>708</u>	<u>567</u>	<u>605</u>
Ending juvenile cases pending	<u>135</u>	<u>165</u>	<u>116</u>	<u>154</u>	<u>142</u>

Fiscal Year					
2015	2016	2017	2018	2019	
2,345	2,413	2,378	2,335	2,392	
1,023	1,074	1,235	1,193	1,229	
1,502	1,604	1,662	1,789	1,964	
894	951	912	931	946	
76	81	89	91	79	
5,560	4,934	5,160	5,496	6,072	
(84)	(5)	(38)	(29)	(74)	
6,106	6,461	6,321	6,841	7,216	
<u>6,648</u>	<u>6,230</u>	<u>5,947</u>	<u>6,236</u>	<u>6,649</u>	
<u>4,934</u>	<u>5,160</u>	<u>5,496</u>	<u>6,072</u>	<u>6,565</u>	
2,282	2,022	2,021	2,085	2,289	
(374)	(69)	(28)	(174)	29	
3,432	3,603	3,590	3,736	3,752	
<u>3,318</u>	<u>3,535</u>	<u>3,498</u>	<u>3,358</u>	<u>3,905</u>	
<u>2,022</u>	<u>2,021</u>	<u>2,085</u>	<u>2,289</u>	<u>2,165</u>	
1,213	1,077	1,210	1,539	1,420	
(17)	(12)	(17)	(30)	8	
1,371	1,461	1,612	1,635	2,079	
<u>1,490</u>	<u>1,316</u>	<u>1,266</u>	<u>1,724</u>	<u>1,946</u>	
<u>1,077</u>	<u>1,210</u>	<u>1,539</u>	<u>1,420</u>	<u>1,561</u>	
4,926	4,506	4,326	4,513	4,500	
(531)	(249)	(148)	(161)	(119)	
7,612	7,493	7,412	7,122	6,105	
<u>7,501</u>	<u>7,424</u>	<u>7,077</u>	<u>6,974</u>	<u>6,902</u>	
<u>4,506</u>	<u>4,326</u>	<u>4,513</u>	<u>4,500</u>	<u>3,584</u>	
142	143	94	115	103	
(26)	31	56	44	19	
515	402	389	362	340	
<u>488</u>	<u>482</u>	<u>424</u>	<u>418</u>	<u>333</u>	
<u>143</u>	<u>94</u>	<u>115</u>	<u>103</u>	<u>129</u>	

(continued)

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

Function	Fiscal Year				
	2010	2011	2012	2013	2014
Judicial and Legal:					
Justice of the Peace Level:					
Cases Filed:					
Traffic	22,763	24,317	50,384	43,565	39,962
Non-traffic	8,467	7,779	35,067	33,162	15,828
Small claims suits	455	421	681	568	1,601
Forcible entry & detainer	2,481	2,177	3,008	2,752	2,876
Other civil suits	1,226	1,429	3,072	2,779	1,644
Cases Disposed:					
Traffic	24,329	23,823	21,937	19,835	23,774
Non-traffic	8,914	7,988	13,503	13,285	7,082
Small claims suits	513	378	438	310	937
Forcible entry and detainer	2,388	2,105	2,722	2,428	2,642
Other civil suits	1,487	1,208	1,696	1,294	878
Inquests	311	278	311	318	341
Financial Administration:					
County Auditor:					
Accounts payable check issued	20,199	19,317	18,329	18,434	18,557
Accounts payable wires issued					120
Accounts payable ACH's issued					1,190
Human Resources:					
Pre-employment drug screens	166	288	178	181	180
Employee random drug screen	89	70	89	164	190
Payroll checks	3,382	3,170	2,834	2,212	1,866
Payroll advices	33,764	33,911	34,853	35,853	36,799
Purchasing:					
Number of purchase orders issued	8,305	7,662	7,943	7,241	7,072
Tax Assessor-Collector:					
Registered voters	164,625	168,769	181,576	179,063	179,445
Voting precincts	72	62	66	68	65
Elections:					
Computerized Voting Equipment:					
Judges booths	135	135	135	135	135
Regular voting machines	623	623	623	623	623
ADA compliant voting machine	125	125	125	125	125

Table 16
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Fiscal Year				
2015	2016	2017	2018	2019
40,033	38,434	41,957	51,183	44,669
14,983	9,437	8,614	8,428	7,933
2,305	2,534	2,946	3,812	5,707
2,806	3,060	3,106	3,384	3,878
1,268	1,305	1,425	1,518	1,705
23,115	21,937	24,016	30,072	26,721
8,638	3,822	3,425	3,594	3,388
1,238	1,493	1,586	2,145	2,801
2,527	2,784	2,786	3,012	3,604
565	575	638	698	838
387	405	483	503	536
17,441	16,867	17,212	17,837	17,203
122	109	91	86	88
2,333	3,628	4,198	4,673	4,963
205	256	230	219	257
168	115	113	97	106
1,278	1,069	1,235	1,105	866
37,820	39,474	38,935	39,410	39,926
7,482	7,350	7,828	7,410	8,127
187,525	201,682	200,914	205,206	213,158
63	63	63	63	67
135	135	125	125	125
623	679	675	675	675
125	125	125	125	125

(continued)

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

Function	Fiscal Year				
	2010	2011	2012	2013	2014
Corrections:					
Detention Center - Adult:					
Facility square footage	209,962	209,962	209,962	209,962	209,962
Number of Male beds	1,073	1,073	1,073	1,073	1,073
Number of Female beds	96	96	96	96	96
Detention Center - Juvenile:					
Capacity:					
Detention	52	52	52	52	52
Residential	24	24	24	24	24
Health and Welfare:					
Environmental Health:					
Septic permits issued	419	388	400	454	565
Indigent Health Care:					
Indigent patients	526	412	394	351	279
Water Lab:					
Water test performed	8,234	8,129	7,942	7,621	7,921
Culture and Recreation:					
Library:					
Library locations	12	12	12	12	12
Collection inventory	610,028	608,127	587,243	609,649	631,477
Items checked out	1,424,178	1,460,912	1,444,729	1,436,680	1,492,341
Library program attendance	41,586	41,893	45,978	55,458	68,577
Internet usage	337,804	286,277	270,668	250,548	248,388
Parks and Recreation:					
Museum	1	1	1	1	1
Environmental Protection:					
Flood Plain Administrator:					
Construction permits issued	1,895	2,157	538	623	836
Estimated value of construction	405,085,040	379,466,135	91,825,702	127,968,070	155,498,603
Community Development:					
First time homebuyers	22	20	19	17	10
Reconstructions (home replacement)	3	2	7	5	0
Rehabilitation (home repair)	3	1	2	1	0

Sources: Various County departments. Case data is reported to the Texas Office of Court Administration. Prior to 2012, construction permits issued and estimated value of construction includes data from Brazoria County's Flood Plain Administrator and all cities within Brazoria County. Subsequent to 2011 and in compliance with HB Number 852 effective September 1, 2019, city data within the County is omitted from the Environmental protection amounts. For the Indigent Health Care patients, the numbers reflect a decrease from 100% coverage of the federal poverty guidelines to the present coverage of 21%.

Note: N/A - Data is not available for the year.

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Page 3 of 3

Fiscal Year				
2015	2016	2017	2018	2019
209,962	209,962	209,962	209,962	209,962
1,073	1,073	1,073	1,073	1,073
96	96	96	96	96
52	52	52	52	52
24	24	24	24	24
575	619	689	830	868
246	303	297	282	276
7,804	9,155	11,215	9,972	8,514
12	12	12	12	12
736,265	737,455	645,114	526,636	588,835
1,591,214	1,830,903	1,787,335	1,580,421	1,663,210
49,845	64,461	61,312	57,329	76,175
229,613	217,959	247,563	66,459	97,112
1	1	1	1	1
926	1,292	1,099	1,216	1,016
243,392,826	302,561,181	302,484,639	367,733,505	241,183,117
9	7	3	6	2
4	2	2	0	0
0	2	0	2	8

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

Table 17

Function/Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Airport:										
7,000 Runway	1	1	1	1	1	1	1	1	1	1
Health and Welfare:										
Health clinic locations	7	7	7	7	7	7	7	7	7	7
Public Facilities:										
County Parks	9	9	9	9	9	9	10	10	10	10
Public Safety:										
Sheriff Vehicles	116	123	124	103	150	123	129	138	128	134
Constable Vehicles	28	26	27	28	35	40	40	40	46	49
Public Transportation:										
Roads - Paved (miles)	1048.04	1048.65	1055.34	1057.75	1057.78	1058.29	1058.29	1072.46	1074.49	1079.36
Roads - Unpaved (miles)	167.82	167.82	168.82	168.82	168.82	168.82	168.82	168.82	168.82	168.32
Bridges	128	130	131	131	131	131	131	131	131	131

Source: Various County departments, Brazoria County Auditor's office capital assets listing.

FEDERAL AND STATE AWARDS SECTION





Independent Auditor's Report

On Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2019, 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 13, 2020.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Bay City
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Bay City, TX 77414
979-245-9236



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

Compliance and Other Matters

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

Purpose of this Report

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

KM&L, LLC

Lake Jackson, Texas
March 13, 2020



Independent Auditor's Report
On Compliance for each Major Program and on Internal
Control over Compliance Required by the Uniform Guidance
and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*)

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

Report on Compliance for Each Major Federal and State Program

We have audited Brazoria County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Texas Single Audit Circular (*Uniform Grant Management Standards*) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2019. 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 awards applicable to its federal and state programs.

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal and State Program

In our opinion, Brazoria County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2019.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Texas Single Audit Circular (*Uniform Grant Management Standards*). Accordingly, this report is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 13, 2020

BRAZORIA COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2019

I. Summary of auditor's results:

1. Type of auditor's report issued on the financial statements: Unmodified.
2. No internal control findings, that were required to be reported in this schedule, was disclosed in the audit of the financial statements.
3. Noncompliance, which is material to the financial statements: None.
4. No internal control findings, that were required to be reported in this schedule, was disclosed in the audit of the major programs.
5. Type of auditor's report on compliance for major programs: Unmodified.
6. Did the audit disclose findings which are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a): No; *Texas Single Audit Circular (Uniform Grant Management Standards)* section 510(a): No
7. Major Programs Include:
 - Federal:
 - 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
 - 10.923 Emergency Watershed Protection Program
 - 97.036 Disaster Grants - Public Assistance
 - State:
 - TJJJ Cluster Programs
 - Brazos River Flooding Debris Removal - Hurricane Harvey
8. Dollar threshold used to distinguish between Type A and Type B programs: Federal \$ 823,424; State \$ 300,000.
9. Low Risk Auditee: Federal - Yes; State - Yes.

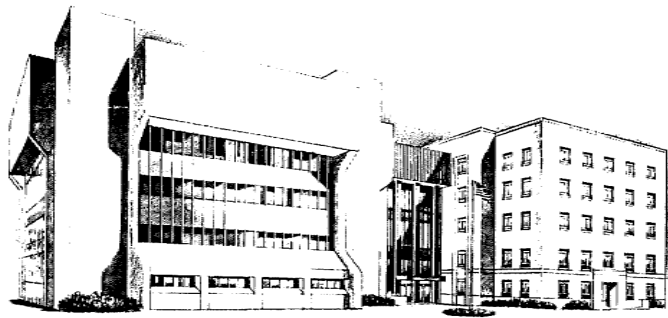
II. Findings related to the financial statements

None.

III. Findings and questioned costs related to the federal and state awards.

None.

CONNIE GARNER
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BRAZORIA COUNTY

ANGLETON, TEXAS 77515

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

State:

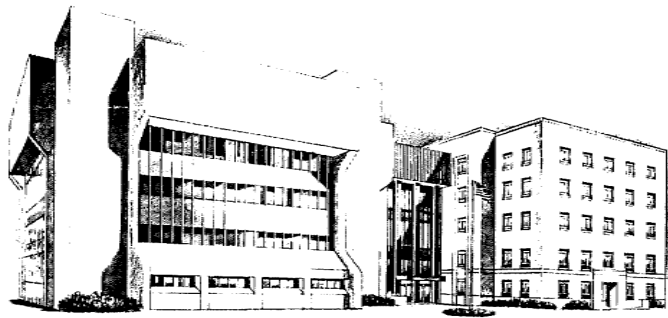
In accordance with the Texas Single Audit Circular (*Uniform Grant Management Standards*) §315(b), the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

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Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

State:

In accordance with the Texas Single Audit Circular (*Uniform Grant Management Standards*) §315(b), the auditee must prepare, in a document separate from the auditor's findings described in §510(c) Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Agriculture:			
Passed Through Texas Department of Agriculture:			
School Breakfast Program (1)	10.553	806780706	\$ <u>34,691</u> <u>34,691</u>
National School Lunch Program (1)	10.555	806780706	<u>55,311</u> <u>55,311</u>
Passed Through Texas Department of State Health Services:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2017-04797-001	<u>1,259,240</u>
Passed Through Natural Resources Conservation Service:			
Emergency Watershed Protection Program	10.923	CJS 305	<u>897,320</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 2,246,562</u>
U.S. Department of Commerce:			
Passed Through the Texas General Land Office	11.419	19-055-000-B089	\$ <u>58,903</u>
TOTAL U.S. DEPARTMENT OF COMMERCE			<u>\$ 58,903</u>
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grant	14.218	B-16-UC-48-0005	\$ 179,494
Community Development Block Grant	14.218	B-17-UC-48-0005	693,933
Community Development Block Grant	14.218	B-18-UC-48-0005	<u>874,325</u> <u>1,747,752</u>
Direct Program:			
Community Development Block Grant/State's Program	14.228	DRS010014	356,039
Passed Through Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	19-076-003-B352	<u>458,222</u> <u>814,261</u>
Direct Program:			
Emergency Solutions Grant Program	14.231	S-17-UC-48-0006	40,936
Emergency Solutions Grant Program	14.231	S-18-UC-48-0006	<u>144,642</u> <u>185,578</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Exhibit 28
Page 2 of 4

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Housing and Urban Development: Continued			
Direct Program:			
Home Investment Partnership Program	14.239	M-16-UC-48-0230	\$ 54,356
Home Investment Partnership Program	14.239	M-17-US-48-0230	318,395
Home Investment Partnership Program	14.239	M-18-US-48-0230	<u>214,866</u>
			<u>587,617</u>
Direct Program:			
Section 8 Housing Choice Voucher Program	14.871	TX484VO 0017	<u>4,313,525</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 7,648,733</u>
U.S. Department of the Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	<u>\$ 58,562</u>
Passed Through the Minerals Management Service:			
Coastal Impact Assistance	15.668	F14AF00315	<u>5,000</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>\$ 63,562</u>
U.S. Department of Justice:			
Passed Through Office of the Governor - Criminal Justice Division:			
Crime Victim Assistance Program	16.575	1353517	<u>\$ 117,100</u>
Passed Through Office of the Governor - Criminal Justice Division:			
Violence Against Women Formula Grants	16.588	3123603	167,846
Violence Against Women Formula Grants	16.588	3123604	<u>13,612</u>
			<u>181,458</u>
Passed Through the Bureau of Justice Assistance			
Equitable Sharing Program	16.922	--	<u>20,234</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 318,792</u>
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.205	CSJ 05898-03-059	\$ 1,688,985
Highway Planning and Construction Program	20.205	CSJ 0912-31-304	123,082
Highway Planning and Construction Program	20.205	CSJ 0912-31-305	267,055
Highway Planning and Construction Program	20.205	CSJ 0188-03-022	<u>3,490,394</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>\$ 5,569,516</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
Federal Communications Commission:			
Passed Through the Universal Service Administration Company: E-Rate Library Program	32.001	443019956	\$ <u>286,580</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			\$ <u><u>286,580</u></u>
U.S. Department of Health and Human Services:			
Passed Through Texas Department of State Health Services: Public Health Emergency Preparedness	93.069	537-18-0182-00001	\$ <u>70,125</u>
Passed Through Texas Department of State Health Services: Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	537-18-0103-00001	<u>207,509</u>
Passed Through Texas Department of State Health Services: Immunization Cooperative Agreements	93.268	HHS000097600001	<u>81,195</u>
Passed Through Texas Department of State Health Services: Public Health Emergency Response Cooperative Agreement For Emergency Response Public Health Crisis Response	93.354	HHS0000371500001	<u>171,092</u>
Passed Through Texas Department of Family and Protective Services: Foster Care Title IV-E	93.658	HHS000285000021	43,801
Foster Care Title IV-E	93.658	HHS000285100027	<u>74,560</u>
			<u>118,361</u>
Passed Through Texas Department of Family and Protective Services: Preventative Health and Health Services Block Grant	93.991	537-18-0201-00001	11,081
Preventative Health and Health Services Block Grant	93.991	HHS000485600032	<u>3,799</u>
			<u>14,880</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ <u><u>663,162</u></u>
U.S. Department of Homeland Security:			
Passed Through the Texas Department of Public Safety:			
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-02098(0)	\$ 4,914
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-02182(0)	6,270
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-03352(0)	5,625
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-02821(0)	61,209
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-04288(0)	4,238,343
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-01984(0)	21,915
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06291(0)	308,902
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05990(0)	5,844
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-00040(1)	<u>5,676,542</u>
			\$ <u><u>10,329,564</u></u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Homeland Security: Continued Passed Through Texas Department of Public Safety's Division Of Emergency Management: Emergency Management Performance Grant	97.042	EMT-2019-EP-00005	\$ <u>46,902</u>
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
Homeland Security Grant Program	97.067	2985902	465
Homeland Security Grant Program	97.067	2970802	59,285
Homeland Security Grant Program	97.067	2985903	4,396
Homeland Security Grant Program	97.067	2970803	109,182
Homeland Security Grant Program	97.067	36844001	<u>41,877</u>
			<u>215,205</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ <u>10,591,671</u>
TOTAL FEDERAL ASSISTANCE			\$ <u>27,447,481</u>
TOTAL MAJOR PROGRAMS			\$ <u>12,486,124</u>
TYPE A PROGRAM			\$ <u>823,424</u>
(1) Child Nutrition Cluster			



BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2019

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Department of State Health Services:		
Direct Programs:		
Immunization OPTS/LHS	HHS000097600001	\$ <u>100,590</u>
Direct Programs:		
Infectious Disease Control Unit - Food Borne Associated Infestations	537-18-0301-00001	67,061
Infectious Disease Control Unit - Food Borne Associated Infestations	HHS000436300006	<u>3,910</u>
		<u>70,971</u>
Direct Programs:		
RLSS/LPHS Community & Rural Health Program	537-18-0201-00001	<u>23,641</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		\$ <u>195,202</u>
Texas Juvenile Justice Department:		
Direct Programs:		
State Aid Program (1)	TJJD-A-19-020	\$ 1,334,717
State Aid Program (1)	TJJD-A-20-020	125,420
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-19-020	135,013
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-20-020	31,380
Regional Diversion Alternative Program (1)	TJJD-R-19-020	46,654
Regional Diversion Alternative Program (1)	TJJD-R-20-020	62,508
Juvenile Justice Alternative Education Program (Discretionary) (1)	TJJD-W-19-020	<u>8,276</u>
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		\$ <u>1,743,968</u>
Texas Commission on Environmental Quality:		
Direct Program:		
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW0040(1)	<u>600,000</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		\$ <u>600,000</u>
Texas Department of Transportation:		
Direct Program:		
Routine Airport Maintenance	M1912ANGLEFY17RAMP	<u>50,000</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		\$ <u>50,000</u>

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2019

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Office of Attorney General:		
Direct Program:		
Victim Coordinator Liaison Grant (VCLG)	19-85795	\$ 38,509
Victim Coordinator Liaison Grant (VCLG)	20-98374	<u>3,621</u>
		<u>42,130</u>
Texas Victim Information and Notification Everyday (VINE)	1989466	19,031
Texas Victim Information and Notification Everyday (VINE)	2002848	<u>2,514</u>
TOTAL OFFICE OF ATTORNEY GENERAL		<u>\$ 63,675</u>
Texas Task Force on Indigent Defense:		
Direct Program:		
Indigent Defense Services	212-19-020	<u>\$ 236,868</u>
TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE		<u>\$ 236,868</u>
General Land Office:		
Direct Program:		
Beach Cleaning and Maintenance Assistance	16-124-001	<u>\$ 33,042</u>
Direct Program:		
Coastal Erosion Planning Response Act	14-279-000-8447	<u>13,500</u>
TOTAL GENERAL LAND OFFICE		<u>\$ 46,542</u>
Office of the Governor (Criminal Justice Division):		
Direct:		
Drug Court Program	2052711	\$ 114,865
Drug Court Program	2052712	<u>14,357</u>
		<u>129,222</u>
DWI Court Program	2808005	80,663
DWI Court Program	2808006	<u>6,443</u>
		<u>87,106</u>
Veterans Court Program	3106203	141,069
Veterans Court Program	3106204	<u>4,743</u>
		<u>145,812</u>
Passed Through Houston-Galveston Area Council:		
Regional Mental Health Services	SF421#26067-19	<u>2,400</u>
TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION)		<u>\$ 364,540</u>

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2019

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Veterans Commission:		
Direct Program:		
Veterans Treatment Court Program	VTC-18-0596	\$ 21,193
Veterans Treatment Court Program	GT-VTC19-001	<u>95,462</u>
		<u>116,655</u>
 TOTAL TEXAS VETERANS COMMISSION		 \$ <u>116,655</u>
 TOTAL STATE ASSISTANCE		 \$ <u>3,417,450</u>
 TOTAL MAJOR PROGRAMS		 \$ <u>2,343,968</u>
 TYPE A PROGRAM		 \$ <u>300,000</u>
 (1) TJJD Cluster Programs		

BRAZORIA COUNTY, TEXAS

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS

Year Ended September 30, 2019

1. The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designated to provide accountability for certain assets and deferred outflows of resources, and liabilities and deferred inflows of resources that are not recorded in the funds because they do not directly affect net expendable available resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn is divided into separate "fund types". The following fund types were utilized to account for federal awards.

Governmental Fund Types:

General Fund - is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. Federal financial assistance not required to be reported in other funds is accounted for in the General Fund.

Special Revenue Funds - used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Federal financial assistance generally is accounted for in a Special Revenue Fund unless required to be reported in a Capital Projects Fund or a proprietary fund type. Generally, unused balances are returned to the grantor at the close of specified project periods.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Trust Funds. Federal financial assistance for the construction of major capital facilities generally is accounted for in a Capital Projects Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

Proprietary Fund Types:

Enterprise Fund - used to account for activities similar to those found in the private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Federal financial assistance for the benefiting enterprise operations generally is accounted for in the Enterprise Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Federal and State grant funds were accounted for in the General Fund, Special Revenue Fund, and the Capital Projects Fund, a component of the Governmental Fund type.

BRAZORIA COUNTY, TEXAS

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS - Continued

Year Ended September 30, 2019

The Proprietary Fund Types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources, and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the balance sheet. Fund equity (net total position) is segregated into contributed capital and retained earnings components for proprietary funds. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total position. Federal grant funds were accounted for in the Enterprise Fund (Airport), a component of the Proprietary Fund type.

The modified accrual basis of accounting is used for the Governmental Fund Types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The accrual basis of accounting is used for the Proprietary Fund Types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Federal grant funds are considered to be earned to the extent of expenditures/expenses made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

3. The period of availability for federal and state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal and state project period extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Compliance Supplement and the *Texas Single Audit Circular (Uniform Grant Management Standards)*.
4. The following schedules are reimbursements the County received for indirect costs incurred during the year ended September 30, 2019:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Women, Infants and Children (WIC)	10.557	\$ 96,870
CPS-Cities Readiness Initiative	93.069	3,434
HPP and PHEP Aligned Cooperative Agreements	93.074	9,516
Foster Care Title IV-E	93.658	<u>15,380</u>
Total		<u>\$ 125,200</u>

5. As of September 30, 2019, the County included \$ 10,329,564 on the schedule of expenditures of federal awards from the Disaster Grants - Public Assistance CFDA #97.036 for expenditures that were incurred in previous fiscal years. The Federal Emergency Management Agency approved the project worksheets related to the \$ 10,329,564 in the current fiscal year.
6. Indirect Cost Rate - The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2.CFR.200.414. Uniform Guidance 200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

