

BRAZORIA COUNTY, TEXAS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2022

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



BRAZORIA COUNTY, TEXAS

Annual Comprehensive Financial Report
For the Year Ended September 30, 2022

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INTRODUCTORY SECTION



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March 28, 2023

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

Greetings:

The Annual Comprehensive Financial Report of Brazoria County, Texas, for the fiscal year ended September 30, 2022 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, 2022. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of Brazoria County was a part of a broader, federally mandated “Single Audit” which is required when an entity receives \$750,000 or more in federal funding, and designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government’s internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. These reports are included in the single audit section of this report.

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

PROFILE OF BRAZORIA COUNTY

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

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

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

The annual budget serves as the foundation for Brazoria County’s financial planning and control. All departments of the County are required to submit budget requests to the Auditor’s Office during May each year. The Auditor’s Office then 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 are also continuing within the County.

Long-term Financial Planning

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

Relevant Financial Policies

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

Major Initiatives

The long-term financial plans of the County include multiple capital projects. In 2018, the County purchased land and building for future Courthouse Campus expansion. Planning consultants presented a Courthouse Campus Master plan in 2019. Design was completed in 2021; construction began in early 2022 and is presently on-going. Various other projects are in progress including other building projects, multiple roads, bridges, and Park enhancements.

As part of future planning, the Commissioners' Court created the Brazoria County Toll Road Authority (BCTRA) in December, 2003. BCTRA is charged with the planning, construction, and operation of the SH288 managed toll lanes. The construction bid was awarded in 2017 and construction was finalized in 2020. The Brazoria County Expressway opened for use to the general public free of charge on November 16, 2020, and tolling began on November 30, 2020.

This project added two lanes in each direction and runs from CR58 near Manvel and extends north to Beltway 8. Revenues generated are currently being used to completely fund operations and are anticipated to be used to retire a portion of the debt and/or to fund future improvements.

Tax Abatements

Brazoria County is party to several tax abatements. Completed applications, which contain a cost/benefit analysis for each project, can be found on the County website. We are actively working on providing the GFOA-recommended detail and explanation about the County's tax abatements. We plan to include further information in the September 30, 2023 annual comprehensive financial report.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Brazoria County for its annual comprehensive financial report for the fiscal year ended September 30, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County has received this prestigious award for the last 29 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,



Kaysie Stewart
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

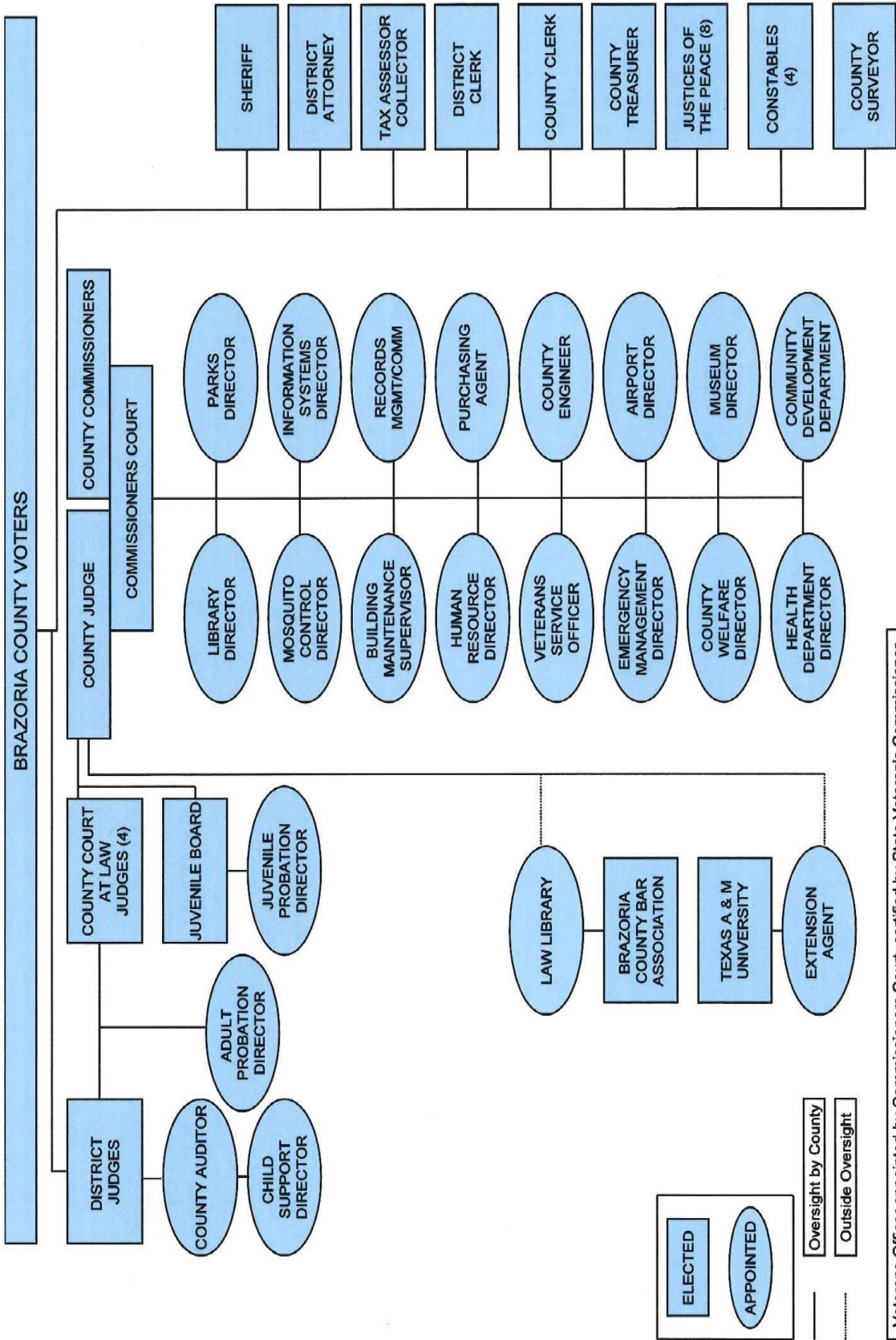
**Brazoria County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

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 L.M. “Matt” Sebesta, Jr., County Judge

Donald “Dude” Payne, Commissioner, Precinct 1

Ryan Cade, Commissioner, Precinct 2

Stacy Adams, Commissioner, Precinct 3

David Linder, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Kristin Bulanek, Tax Assessor-Collector

Kaysie Stewart, County Auditor

Angela Dees, County Treasurer

Joyce Hudman, County Clerk

Cassandra Tigner, District Clerk

Tom Selleck, District Attorney

Raethella Jones, District Attorney - Chief Civil Division

Bo Stallman, Sheriff



FINANCIAL SECTION





Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

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 the Brazoria County, Texas ("the County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, during the year ended September 30, 2022, the County implemented Government Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Lake Jackson

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 19 and pages 98 through 109 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements, the Financial Data Schedule as required by the Department of Housing and Urban Development, schedule of expenditures of federal awards, 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 schedule of expenditures of state awards as required by the State of Texas Single Audit Circular (*Uniform Grant Management Standards*) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Financial Data Schedule as required by the Department of Housing and Urban Development, the schedule of expenditures of federal awards, and the schedule of expenditures of state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023 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 10, 2023

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2022

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, 2022. 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 \$ 482,804,597 and \$ 12,338,939 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of \$ 59,495,111, which may be used to meet the government's ongoing obligations to citizens and creditors within the County's fund designations. The business-type activities reported a deficit unrestricted net position of \$ 2,498,345.
- The County's total net position increased for governmental activities by \$ 34,023,604 and decreased for business-type activities by \$ 1,314,916.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 214,280,349 and its enterprise fund reported ending net position of \$ 12,331,953. 42.63% and (20.32%) of these total amounts, \$ 91,345,648 (unassigned fund balance) and \$ 2,505,331 (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 \$ 92,045,263 or 63.56% 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, 2022

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

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

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2022

The County maintains one hundred thirty-one (131) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road & Bridge Fund, the American Rescue Plan 2021 CLFRF Fund and the 2021 Certificate of Obligation C & M Fund; all of which are considered to be major funds. Data from the other one hundred twenty-seven (127) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 26 through 29 of this report.

- **Proprietary Funds.** The County maintains two categories of *proprietary funds*. The *enterprise fund* is used to report the same functions presented as *business-type activities* in government-wide financial statements. The County uses an *enterprise fund* to account for its airport operations. The second type of proprietary fund is the *internal service fund*. Internal service funds are an accounting device used to accumulate and allocate costs of its self-funded health insurance, liability insurance, and health clinic internally among various funds and functions. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary funds financial statements can be found on pages 30 through 35 of this report.
- **Fiduciary Funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position that can be found on pages 36 and 37.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40 through 96 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 98 through 109 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 130 through 240 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 \$ 495,143,536 as of September 30, 2022.

BRAZORIA COUNTY, TEXAS*Management's Discussion and Analysis
For the Year Ended September 30, 2022*

The largest portion of the County's net position, \$ 388,299,224 (78.42%) 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.

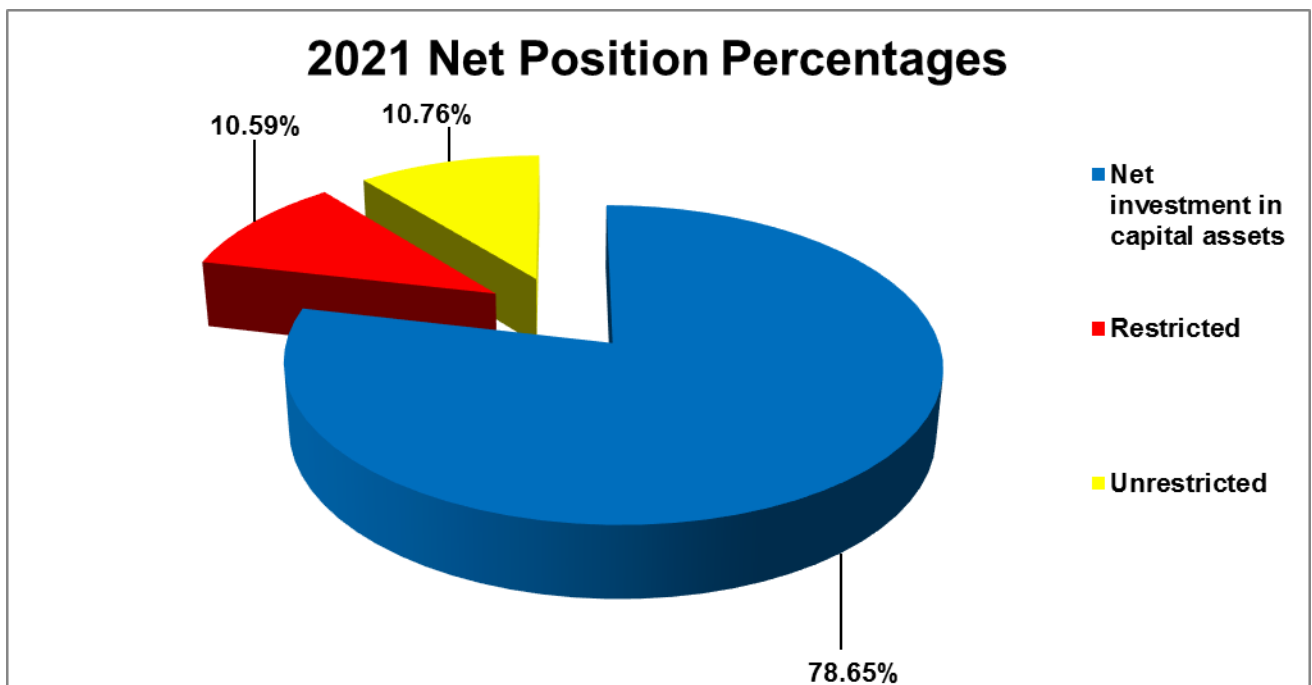
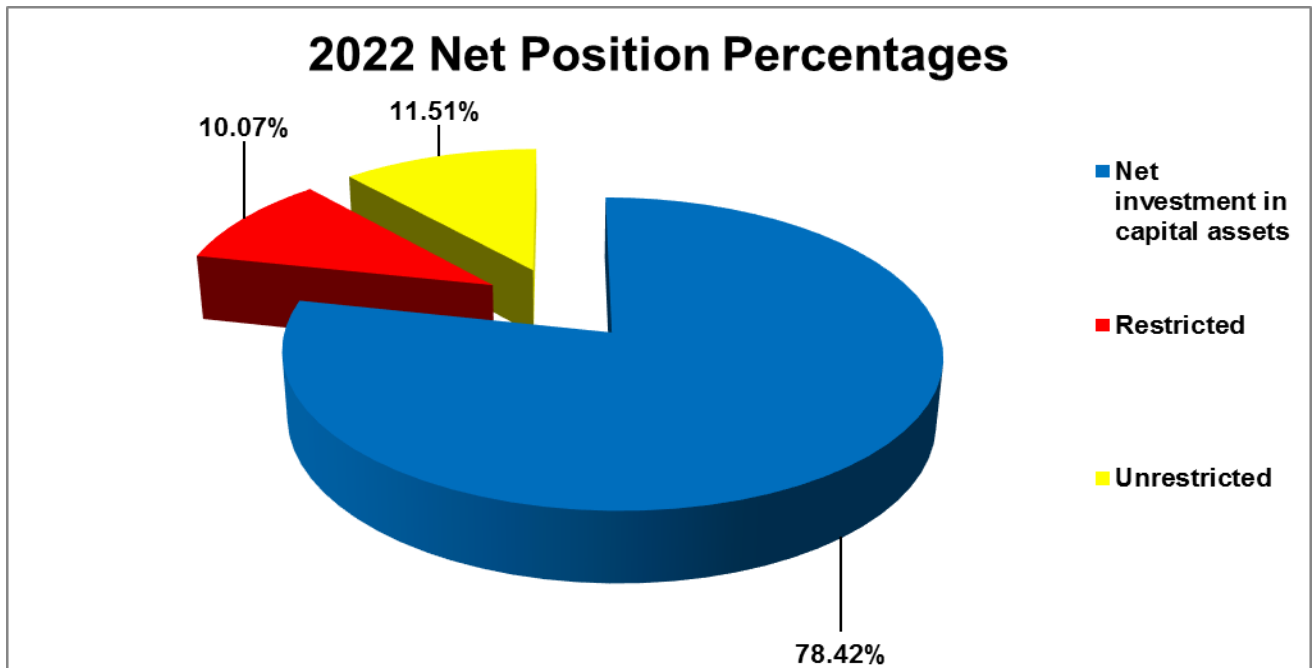
BRAZORIA COUNTY'S NET POSITION

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
ASSETS						
Current and other assets	\$ 378,631,097	\$ 257,177,244	\$ 592,767	\$(1,624,118)	\$ 379,223,864	\$ 255,553,126
Capital assets	<u>459,141,020</u>	<u>404,849,132</u>	<u>14,837,284</u>	<u>16,060,113</u>	<u>473,978,304</u>	<u>420,909,245</u>
Total assets	<u>837,772,117</u>	<u>662,026,376</u>	<u>15,430,051</u>	<u>14,435,995</u>	<u>853,202,168</u>	<u>676,462,371</u>
Total deferred outflows of resources	<u>36,937,844</u>	<u>42,090,946</u>	<u>310,290</u>	<u>356,107</u>	<u>37,248,134</u>	<u>42,447,053</u>
LIABILITIES						
Current and other liabilities	109,058,208	79,522,737	151,517	165,503	109,209,725	79,688,240
Long-term liabilities	<u>213,154,837</u>	<u>155,316,851</u>	<u>553,936</u>	<u>761,561</u>	<u>213,708,773</u>	<u>156,078,412</u>
Total liabilities	<u>322,213,045</u>	<u>234,839,588</u>	<u>705,453</u>	<u>927,064</u>	<u>322,918,498</u>	<u>235,766,652</u>
Total deferred inflows of resources	<u>69,692,319</u>	<u>20,496,741</u>	<u>2,695,949</u>	<u>211,183</u>	<u>72,388,268</u>	<u>20,707,924</u>
NET POSITION						
Net investment in capital assets	373,461,940	347,661,989	14,837,284	16,060,113	388,299,224	363,722,102
Restricted	49,847,546	48,956,085	-	-	49,847,546	48,956,085
Unrestricted	<u>59,495,111</u>	<u>52,162,919</u>	<u>(2,498,345)</u>	<u>(2,406,258)</u>	<u>56,996,766</u>	<u>49,756,661</u>
Total net position	<u>\$ 482,804,597</u>	<u>\$ 448,780,993</u>	<u>\$ 12,338,939</u>	<u>\$ 13,653,855</u>	<u>\$ 495,143,536</u>	<u>\$ 462,434,848</u>

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2022

An additional portion of the County's net position of \$ 49,847,546 (10.07%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$ 56,996,766 (11.51%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2022, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate categories- governmental and business-type activities, with the exception of the deficit unrestricted net position in the business-type activities of \$ 2,498,345, caused primarily by losses on operations.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2022*

Analysis of the County's Operations. Overall the County had an increase in net position of \$ 32,708,688. Governmental activities reported an increase in net position of \$34,023,604, while the business-type activities reported a decrease in net position of \$1,314,916. The reason for the increase of net position in the governmental activities primarily relates to capital assets balances. Net investment in capital assets balances increased by \$25,799,951 substantially due to the acceptance of roads to the County road system of \$7,380,230 and the receipt of grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of \$1,527,565 for road projects and the Texas Secretary of State of \$2,490,883 for auditable voting machines. Unrestricted net position in the governmental activities increased \$7,332,192, primarily due to the changes in the net pension asset. The reason for the decrease of net position in the business-type activities of \$1,314,916 primarily relates to the current year depreciation expense of \$1,328,287.

The following table provides a summary of the County's operations for the years ended September 30, 2022 and 2021:

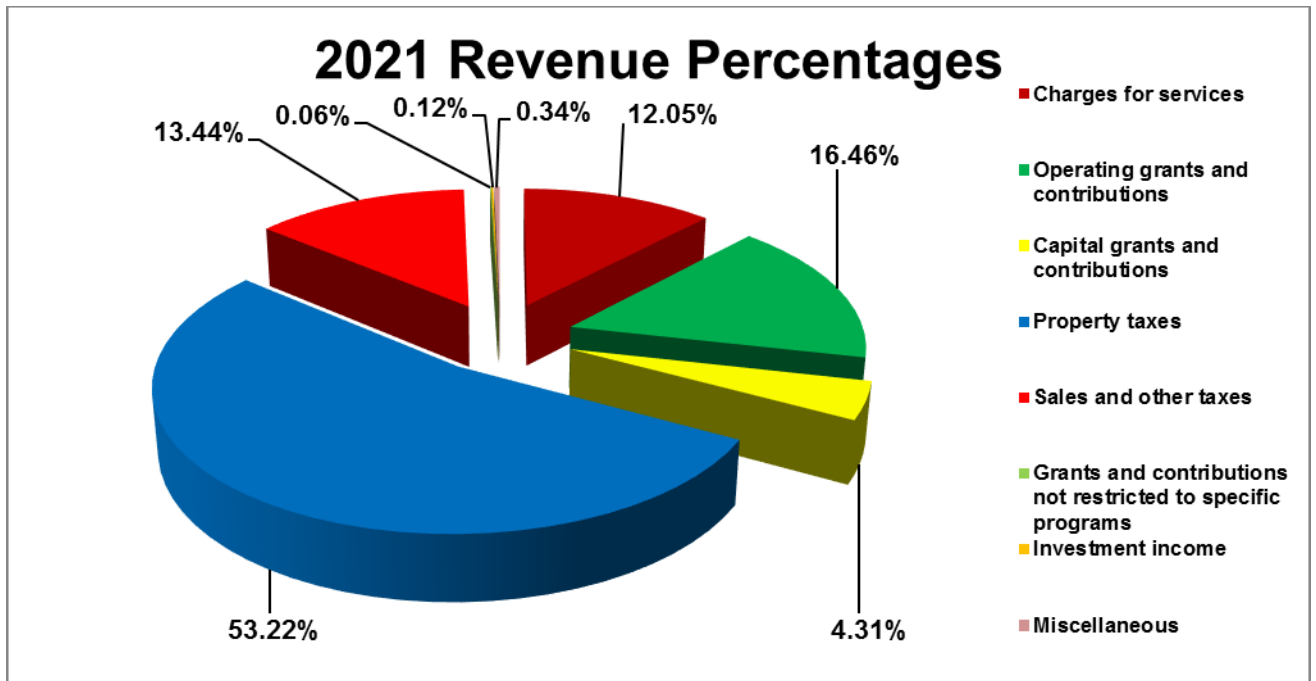
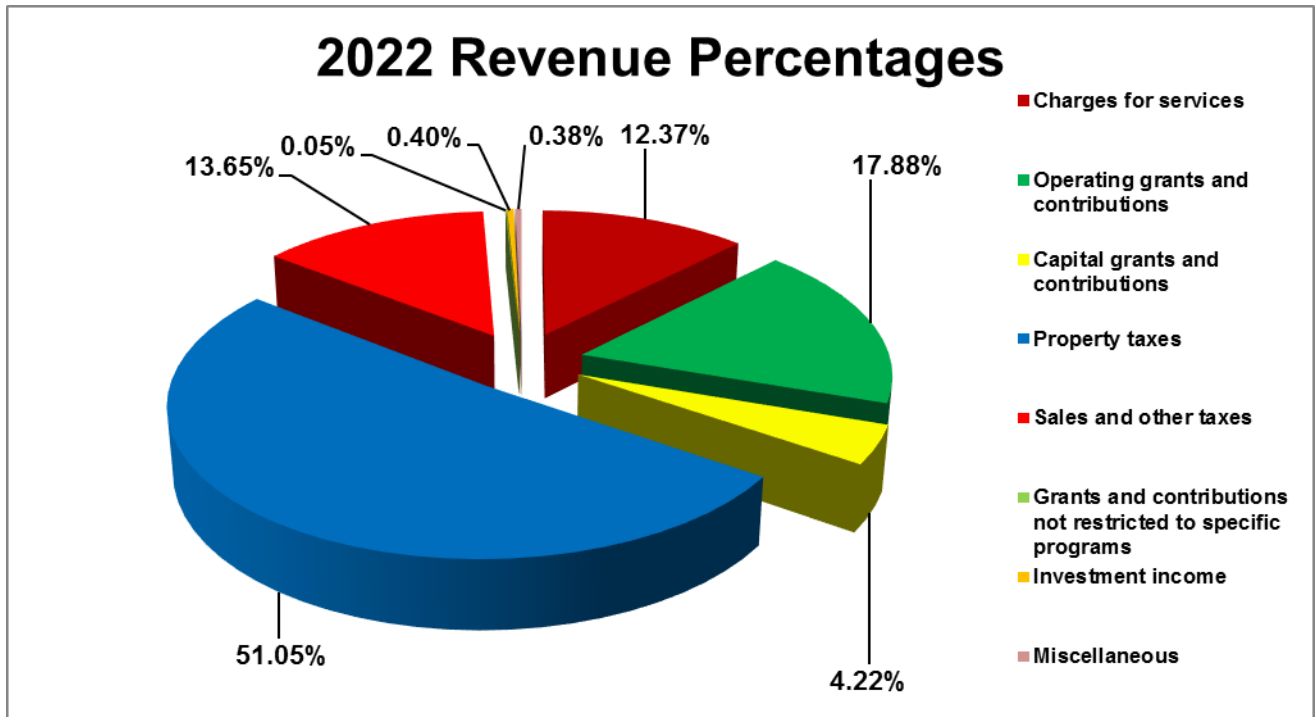
BRAZORIA COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for services	\$ 30,325,801	\$ 28,620,986	\$ 3,568,200	\$ 1,879,926	\$ 33,894,001	\$ 30,500,912
Operating grants and contributions	48,864,394	41,531,306	95,000	127,417	48,959,394	41,658,723
Capital grants and contributions	11,546,278	10,918,303	-	-	11,546,278	10,918,303
General Revenues:						
Property taxes	139,807,055	134,699,363	-	-	139,807,055	134,699,363
Sales and other taxes	37,391,852	34,007,261	-	-	37,391,852	34,007,261
Grants and contributions not restricted to specific programs	130,310	158,383	-	-	130,310	158,383
Investment income	1,094,147	307,728	-	-	1,094,147	307,728
Miscellaneous	1,050,828	851,602	-	-	1,050,828	851,602
Total revenues	<u>270,210,665</u>	<u>251,094,932</u>	<u>3,663,200</u>	<u>2,007,343</u>	<u>273,873,865</u>	<u>253,102,275</u>

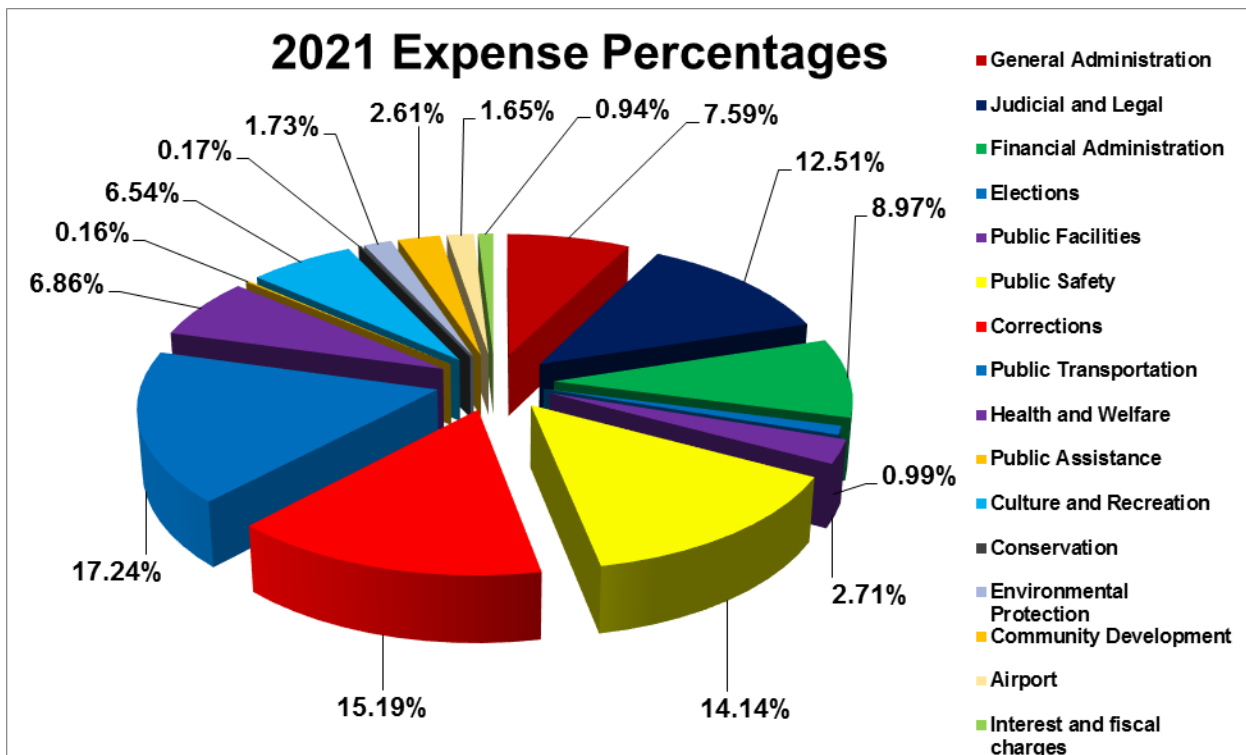
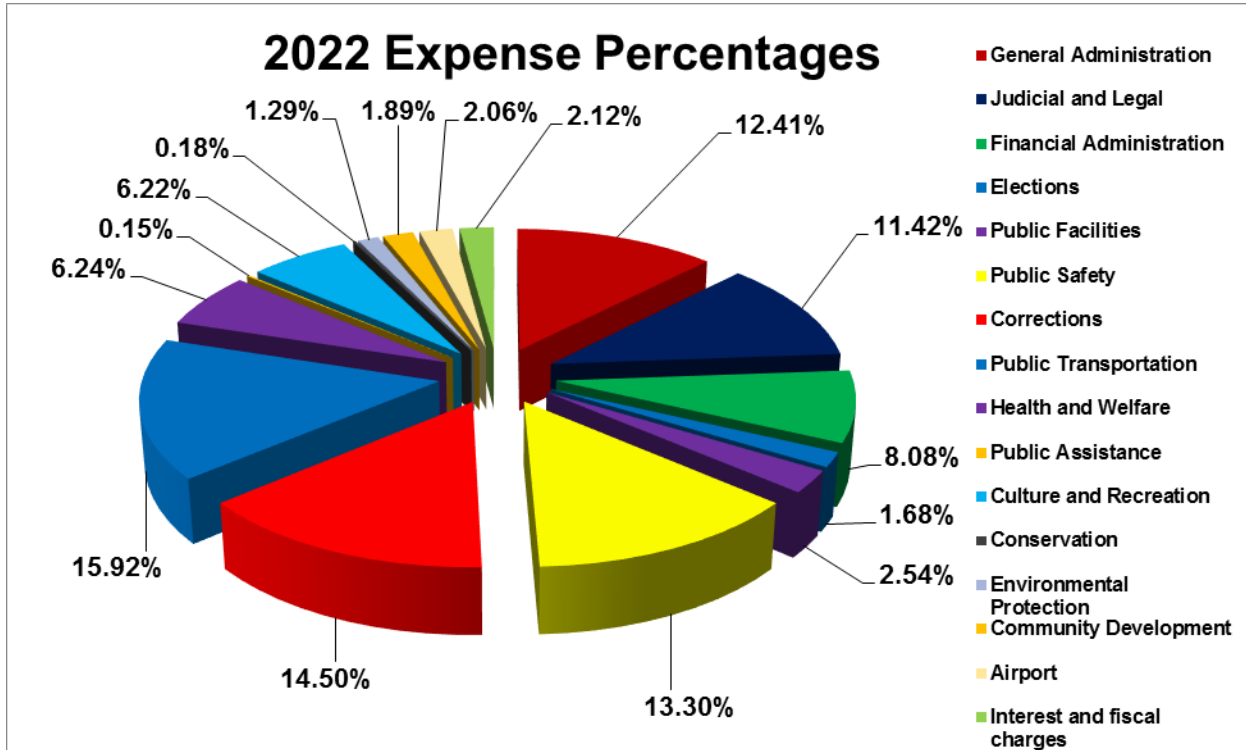
(continued)

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2022

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Expenses:						
General administration	\$ 29,931,958	\$ 16,701,091	\$ -	\$ -	\$ 29,931,958	\$ 16,701,091
Judicial and legal	27,545,358	27,526,421	-	-	27,545,358	27,526,421
Financial administration	19,473,707	19,742,052	-	-	19,473,707	19,742,052
Elections	4,061,929	2,174,926	-	-	4,061,929	2,174,926
Public facilities	6,112,484	5,956,276	-	-	6,112,484	5,956,276
Public safety	32,075,237	31,115,701	-	-	32,075,237	31,115,701
Corrections	34,970,761	33,425,671	-	-	34,970,761	33,425,671
Public transportation	38,399,837	37,954,652	-	-	38,399,837	37,954,652
Health and welfare	15,052,666	15,098,035	-	-	15,052,666	15,098,035
Public assistance	358,000	358,000	-	-	358,000	358,000
Culture and recreation	14,996,148	14,401,869	-	-	14,996,148	14,401,869
Conservation	423,444	379,323	-	-	423,444	379,323
Environmental protection	3,101,069	3,812,363	-	-	3,101,069	3,812,363
Community development	4,568,504	5,754,091	-	-	4,568,504	5,754,091
Airport	-	-	4,978,116	3,633,163	4,978,116	3,633,163
Interest and fiscal charges	<u>5,115,959</u>	<u>2,059,956</u>	-	-	<u>5,115,959</u>	<u>2,059,956</u>
Total expenses	<u>236,187,061</u>	<u>216,460,427</u>	<u>4,978,116</u>	<u>3,633,163</u>	<u>241,165,177</u>	<u>220,093,590</u>
Change in net position	34,023,604	34,634,505	(1,314,916)	(1,625,820)	32,708,688	33,008,685
Net position - beginning	<u>448,780,993</u>	<u>414,146,488</u>	<u>13,653,855</u>	<u>15,279,675</u>	<u>462,434,848</u>	<u>429,426,163</u>
Net position - ending	<u>\$ 482,804,597</u>	<u>\$ 448,780,993</u>	<u>\$ 12,338,939</u>	<u>\$ 13,653,855</u>	<u>\$ 495,143,536</u>	<u>\$ 462,434,848</u>



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2022



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2022*

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 \$ 214,280,349. The unassigned fund balance of \$ 91,345,648 constitutes 42.63% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable \$ 5,037,408, 2) restricted \$ 115,759,937, and 3) committed \$ 2,137,356.

Fund balance of the General Fund decreased by \$ 2,947,035; the Road & Bridge Fund increased by \$ 2,756,894; the American Rescue Plan 2021 CLFRF Fund had no change in fund balance; the 2021 Certificate of Obligation C & M Fund increased by \$ 66,460,631; and, other governmental funds decreased by \$ 2,706,534. In the post COVID-19 pandemic era, General Fund detention center and indigent court disbursements increased from the growing jail population and judicial court activity. For grant funded road projects, Road & Bridge Fund's cost participation decreased from the prior year. For the American Rescue Plan 2021 CLFRF Fund, the County recognized grant revenue to the extent of authorized expenditures resulting in no change in fund balance. The County issued certificates of obligation, Series 2021 and dramatically enlarged the fund balance of the 2021 Certificate of Obligation C & M Fund used for capital projects involving the Courthouse campus and other County facilities. The other governmental funds decrease involved multiple non-major funds including special revenue, debt service and capital projects funds.

Proprietary funds. The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The enterprise fund is used to account for airport operations. Net position at September 30, 2022 amounted to \$ 12,331,953. Total net position decreased \$ 1,311,613 (approximately 9.61%), 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 \$ 4.2 million increase in estimated revenues, and an \$ 8.1 million increase in appropriations and were primarily for the following:

- The \$ 3.2 million increase in sales tax revenue.
- The \$ 2.7 million re-appropriation of funds for prior year-end encumbrances.
- The \$ 2.8 million for detention center costs related to the increased jail population.
- The \$ 1.0 million for indigent court costs associated with increased judicial activity.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2022

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

- Property and sales taxes revenue offset each other with a lower amount of property taxes in contrast with an excess collection of sales taxes.
- Expenditures in most governmental functions were less than final budgets with a noteworthy decrease in indigent health care.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$ 473,978,304 (net of accumulated depreciation). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, taxiways and aprons; infrastructure; and construction in progress.

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

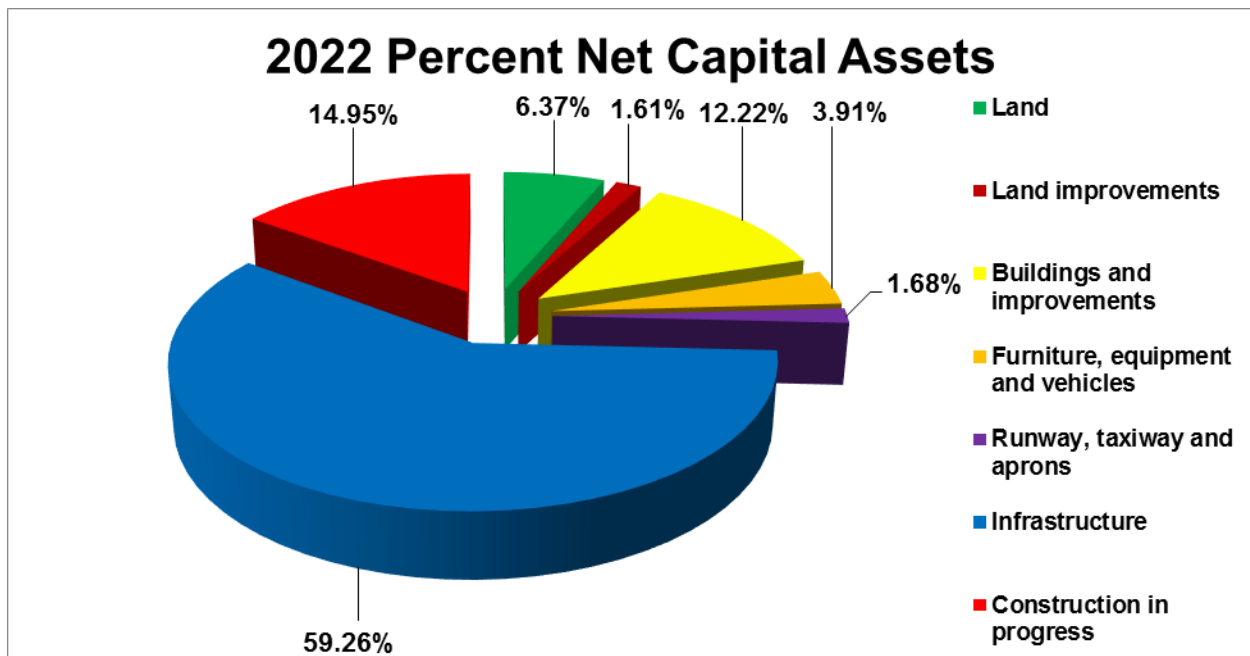
- Purchase of land - \$ 456,751, right of ways - \$ 3,477,781, computer hardware - \$ 1,830,714 and computer software - \$ 108,183
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for \$ 4,175,492
- Acceptance of roads to the County's road system for \$ 7,380,230 and completion of various county roads - \$ 26,919,188
- Completion of improvement projects including: Courthouse (parking) - \$ 2,020,352, Central Service Center - \$ 2,250,047, Detention Center (roof) - \$ 914,870, Emergency Operations Center (storage building) - \$ 442,635, Fairgrounds - \$ 500,464, North Service Center - \$ 629,182, Parks - \$ 1,755,567, Restore Act grant - San Bernard River - \$ 6,743,508, Sheriff's Office (flooring) - \$ 239,843, Sheriff's Office (storage building) - \$ 120,759 and South Service Center - \$ 1,480,598.
- Road and bridge projects were initiated or continued at costs of \$ 15,831,675 and \$ 2,711,278, respectively
- A variety of construction in progress projects including: Animal Control Renovation - \$ 657,211, Courthouse Campus - \$ 47,074,798, Drainage - \$ 702,558, Facility Management Warehouse - \$ 181,919, Juvenile Probation security system upgrade - \$ 172,220, Museum - \$ 895,554, Onbase Software Upgrade - \$ 217,576, Parks - \$ 1,777,636, and Restore Act grant - Quintana fishing pier - \$ 153,842.

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2022

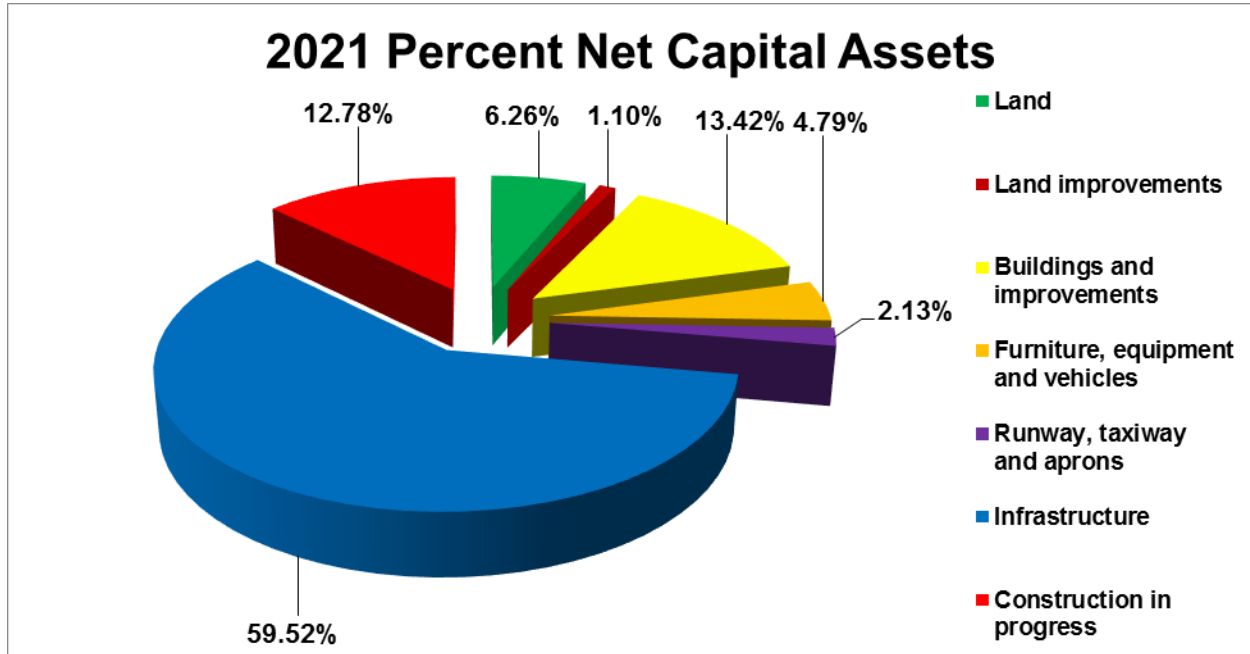
BRAZORIA COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 28,628,388	\$ 24,790,456	\$ 1,558,687	\$ 1,558,687	\$ 30,187,075	\$ 26,349,143
Land improvements	7,638,853	4,637,851	-	-	7,638,853	4,637,851
Buildings and improvements	52,764,111	51,119,391	5,138,611	5,368,034	57,902,722	56,487,425
Furniture, equipment and vehicles	18,365,816	19,995,605	162,450	164,523	18,528,266	20,160,128
Runway, taxiway and aprons	-	-	7,977,536	8,968,869	7,977,536	8,968,869
Infrastructure	280,871,009	250,522,509	-	-	280,871,009	250,522,509
Construction in progress	<u>70,872,843</u>	<u>53,783,320</u>	-	-	<u>70,872,843</u>	<u>53,783,320</u>
Total	\$ <u>459,141,020</u>	\$ <u>404,849,132</u>	\$ <u>14,837,284</u>	\$ <u>16,060,113</u>	\$ <u>473,978,304</u>	\$ <u>420,909,245</u>

Additional information on the County's capital assets can be found in Note 5 on pages 66 through 71 of this report.



BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2022



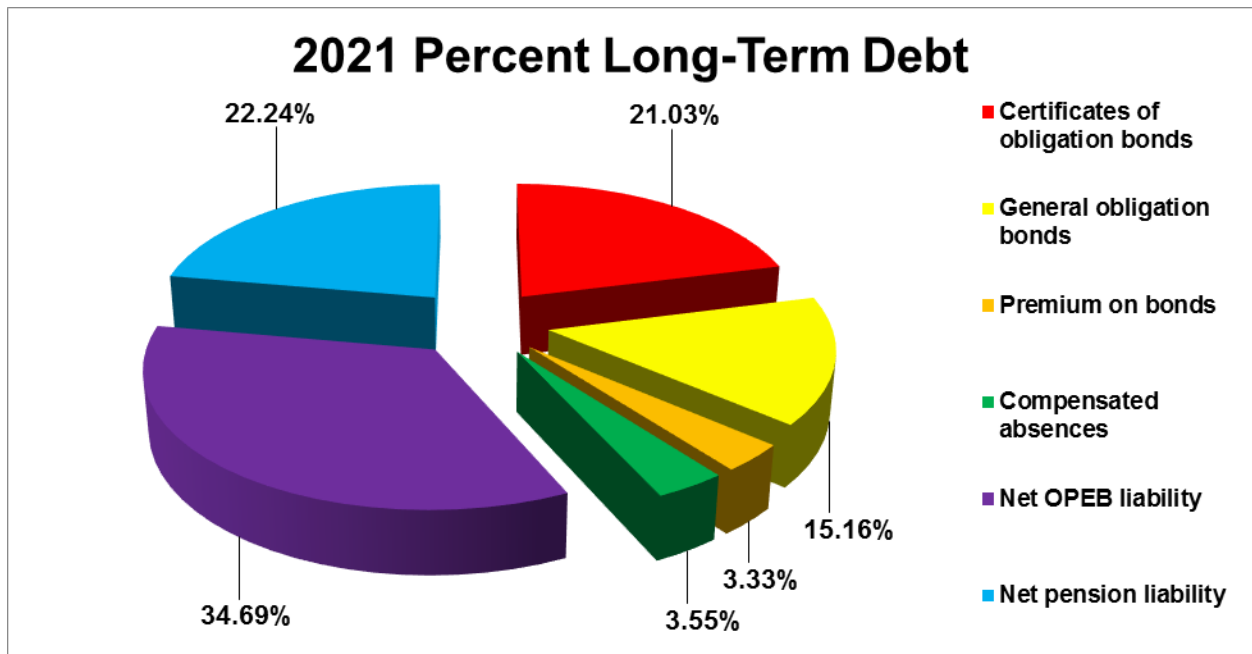
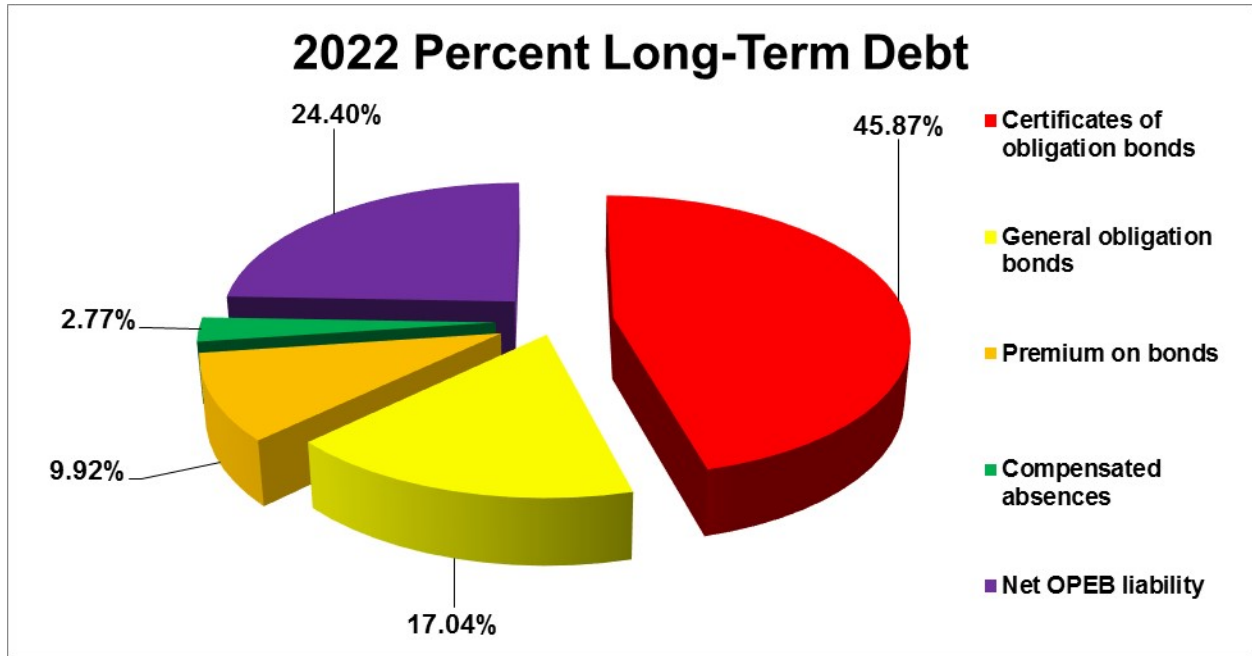
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 134,430,000 which, comprises bonded debt backed by the full faith and credit of the County. These bonds will be retired with revenues from property and sales taxes, and fees for services.

BRAZORIA COUNTY'S LONG-TERM DEBT

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Certificates of obligation bonds	\$ 98,025,000	\$ 32,820,000	\$ -	\$ -	\$ 98,025,000	\$ 32,820,000
General obligation bonds	36,405,000	23,670,000	-	-	36,405,000	23,670,000
Premium on bonds	21,207,917	5,196,080	-	-	21,207,917	5,196,080
Compensated absences	5,875,213	5,500,788	52,749	39,767	5,927,962	5,540,555
Net OPEB liability	51,641,707	53,622,008	501,187	519,576	52,142,894	54,141,584
Net pension liability	-	34,507,975	-	202,218	-	34,710,193
Total	\$ 213,154,837	\$ 155,316,851	\$ 553,936	\$ 761,561	\$ 213,708,773	\$ 156,078,412

During the fiscal year, the County's total debt increased \$ 57,630,361 or 36.92%. The increase was due to the issuance of the Series 2021 Certificates of Obligation.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2022*

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

Additional information on the County's long-term debt can be found in Note 7 on pages 73 through 77 of this report.

Economic Factors and Next Year's Budgets and Rates

The County continues to enjoy growth. The population of the County is estimated at 383,959 and is expected to grow to 425,637 by 2026.

The most recent data available indicates the number of households has increased to 132,832 and is expected to grow to 148,018 by 2026. Estimated average (mean) household income is \$ 105,082 and is expected to grow to \$ 108,278 by 2026. Income per capita is currently \$ 36,684 and is expected to grow to \$ 37,953.

All of these factors were considered in preparing Brazoria County's budget for the 2023 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds totaled \$ 214,280,349, an increase from the previous year. Brazoria County has appropriated a portion of the fund balance for financing the Courthouse Campus. However, it is expected that conservative revenue budgets will serve to make the actual decrease in fund balance far less than budgeted. The overall tax rate decreased from \$ 0.386530 per \$ 100 of assessed valuation for 2022 to \$0.341106 per \$ 100 valuation for 2023.

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, 2022

Exhibit 1
Page 1 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and temporary investments	\$ 262,644,890	\$ 7,587	\$ 262,652,477	\$ 28,742,478
Receivables (Net of Allowance for Uncollectibles):				
Taxes	1,396,926	-	1,396,926	-
Accounts	16,096,855	461,862	16,558,717	1,204,199
Lease	-	2,125,126	2,125,126	-
Special assessments	2,349,862	-	2,349,862	-
Due from other governments	14,776,282	78,798	14,855,080	-
Accrued interest	29,027	-	29,027	-
Interfund balances	2,512,915	(2,512,915)	-	-
Inventories	1,223,970	95,515	1,319,485	-
Prepaid expenses	3,813,438	2,146	3,815,584	10,810
Investments	18,825,800	-	18,825,800	-
Due from component units	26,093,307	-	26,093,307	-
Net pension asset	28,867,825	334,648	29,202,473	-
Capital Assets:				
Land	28,628,388	1,558,687	30,187,075	88,425
Land improvements (net)	7,638,853	-	7,638,853	8,715,572
Buildings and improvements (net)	52,764,111	5,138,611	57,902,722	-
Furniture, equipment and vehicles (net)	18,365,816	162,450	18,528,266	3,546,786
Runways, taxiways and aprons (net)	-	7,977,536	7,977,536	-
Infrastructure (net)	280,871,009	-	280,871,009	105,664,577
Construction in progress	70,872,843	-	70,872,843	13,417
Total assets	<u>837,772,117</u>	<u>15,430,051</u>	<u>853,202,168</u>	<u>147,986,264</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources	<u>36,937,844</u>	<u>310,290</u>	<u>37,248,134</u>	<u>-</u>
Total deferred outflows of resources	<u>36,937,844</u>	<u>310,290</u>	<u>37,248,134</u>	<u>-</u>

(continued)

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION - Continued
September 30, 2022

Exhibit 1
Page 2 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Accounts and accrued liabilities payable	\$ 27,615,509	\$ 102,830	\$ 27,718,339	\$ 1,141,929
Estimated claims payable	1,672,218	-	1,672,218	-
Due to others	752,100	-	752,100	-
Accrued interest payable	468,628	-	468,628	232,229
Unearned revenue	78,549,753	48,687	78,598,440	-
Due to primary government	-	-	-	26,093,307
Noncurrent Liabilities:				
Due within one year	7,993,674	13,886	8,007,560	400,513
Due in more than one year:				
Other long-term liabilities	153,519,456	38,863	153,558,319	91,033,776
Net OPEB liability	<u>51,641,707</u>	<u>501,187</u>	<u>52,142,894</u>	<u>-</u>
Total liabilities	<u>322,213,045</u>	<u>705,453</u>	<u>322,918,498</u>	<u>118,901,754</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources	<u>69,692,319</u>	<u>2,695,949</u>	<u>72,388,268</u>	<u>-</u>
Total deferred inflows of resources	<u>69,692,319</u>	<u>2,695,949</u>	<u>72,388,268</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	373,461,940	14,837,284	388,299,224	12,048,530
Restricted:				
Debt service	17,974,064	-	17,974,064	139,044
Public transportation projects	15,453,225	-	15,453,225	-
Records management	5,597,831	-	5,597,831	-
Other	10,822,426	-	10,822,426	-
Unrestricted	<u>59,495,111</u>	<u>(2,498,345)</u>	<u>56,996,766</u>	<u>16,896,936</u>
Total net position	<u>\$ 482,804,597</u>	<u>\$ 12,338,939</u>	<u>\$ 495,143,536</u>	<u>\$ 29,084,510</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, 2022

<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	\$ 29,931,958	\$ 3,780,694	\$ 15,709,128	\$ -
Judicial and legal	27,545,358	9,554,814	1,375,211	211,476
Financial administration	19,473,707	4,994,378	274,834	217,417
Elections	4,061,929	380,787	1,778,192	762,500
Public facilities	6,112,484	102,090	-	181,920
Public safety	32,075,237	2,564,014	80,401	1,737,239
Corrections	34,970,761	2,624,860	2,142,213	992,931
Public transportation	38,399,837	4,965,013	11,082,280	5,963,263
Health and welfare	15,052,666	719,037	8,606,320	5,985
Public assistance	358,000	-	-	-
Culture and recreation	14,996,148	587,315	450,966	1,473,547
Conservation	423,444	25,637	-	-
Environmental protection	3,101,069	16,003	2,782,211	-
Community development	4,568,504	11,159	4,582,638	-
Interest and fiscal charges	5,115,959	-	-	-
Total governmental activities	236,187,061	30,325,801	48,864,394	11,546,278
Business-type Activities:				
Airport	4,978,116	3,568,200	95,000	-
Total primary government	\$ 241,165,177	\$ 33,894,001	\$ 48,959,394	\$ 11,546,278
Component Unit:				
Brazoria County Toll Road Authority	\$ 10,761,804	\$ 12,217,945	\$ -	\$ 33,956
Total component unit	\$ 10,761,804	\$ 12,217,945	\$ -	\$ 33,956
General Revenues:				
Property taxes				
Sales and other taxes				
Grants and contributions not restricted to specific programs				
Investment income				
Miscellaneous				
Total general revenues				
Change in net position				
Net position - beginning				
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

Governmental Activities	Business- Type Activities	Total	Component Unit
\$(10,442,136)	\$ -	\$(10,442,136)	\$ -
(16,403,857)	-	(16,403,857)	-
(13,987,078)	-	(13,987,078)	-
(1,140,450)	-	(1,140,450)	-
(5,828,474)	-	(5,828,474)	-
(27,693,583)	-	(27,693,583)	-
(29,210,757)	-	(29,210,757)	-
(16,389,281)	-	(16,389,281)	-
(5,721,324)	-	(5,721,324)	-
(358,000)	-	(358,000)	-
(12,484,320)	-	(12,484,320)	-
(397,807)	-	(397,807)	-
(302,855)	-	(302,855)	-
25,293	-	25,293	-
<u>(5,115,959)</u>	<u>-</u>	<u>(5,115,959)</u>	<u>-</u>
(145,450,588)	-	(145,450,588)	-
<u>-</u>	<u>(1,314,916)</u>	<u>(1,314,916)</u>	<u>-</u>
<u>(145,450,588)</u>	<u>(1,314,916)</u>	<u>(146,765,504)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,490,097</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,490,097</u>
139,807,055	-	139,807,055	-
37,391,852	-	37,391,852	-
130,310	-	130,310	-
1,094,147	-	1,094,147	151,971
<u>1,050,828</u>	<u>-</u>	<u>1,050,828</u>	<u>-</u>
<u>179,474,192</u>	<u>-</u>	<u>179,474,192</u>	<u>151,971</u>
34,023,604	(1,314,916)	32,708,688	1,642,068
<u>448,780,993</u>	<u>13,653,855</u>	<u>462,434,848</u>	<u>27,442,442</u>
<u>\$ 482,804,597</u>	<u>\$ 12,338,939</u>	<u>\$ 495,143,536</u>	<u>\$ 29,084,510</u>

BRAZORIA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2022

Exhibit 3

	Major Funds				Non-Major	Total Governmental Funds
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	
Assets						
Cash and temporary investments	\$ 59,929,813	\$ 17,713,080	\$ 67,232,595	\$ 70,690,173	\$ 36,687,270	\$ 252,252,931
Investments	18,825,800	-	-	-	-	18,825,800
Receivables (net of allowance for uncollectibles):						
Taxes	913,452	350,660	-	-	132,814	1,396,926
Accounts	100,097	62,209	-	-	69,959	232,265
Special assessments	-	1,480,284	-	-	869,578	2,349,862
Due from other governments	6,761,793	-	-	-	8,014,489	14,776,282
Accrued interest	29,027	-	-	-	-	29,027
Due from other funds	8,947,973	-	-	-	-	8,947,973
Inventories	20,655	589,029	-	-	614,286	1,223,970
Prepaid expenditures	3,620,703	18,796	2,322	-	171,617	3,813,438
Due from component units	14,912,461	1,166,844	-	-	10,014,002	26,093,307
Total assets	\$ 114,061,774	\$ 21,380,902	\$ 67,234,917	\$ 70,690,173	\$ 56,574,015	\$ 329,941,781
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts and accrued liabilities payable	\$ 15,075,615	\$ 1,876,476	\$ 268,849	\$ 4,229,542	\$ 4,872,390	\$ 26,322,872
Due to others	584,215	-	-	-	167,885	752,100
Due to other funds	-	-	-	-	6,428,072	6,428,072
Unearned revenue	1,005,395	4,352,579	66,966,068	-	6,225,711	78,549,753
Total liabilities	16,665,225	6,229,055	67,234,917	4,229,542	17,694,058	112,052,797
Deferred Inflows of Resources:						
Deferred inflows of resources	822,871	1,796,589	-	-	989,175	3,608,635
Total deferred inflows of resources	822,871	1,796,589	-	-	989,175	3,608,635
Fund Balances:						
Nonspendable	3,641,358	607,825	2,322	-	785,903	5,037,408
Restricted	116,854	12,747,433	-	66,460,631	36,435,019	115,759,937
Committed	770,203	-	-	-	1,367,153	2,137,356
Unassigned	92,045,263	-	(2,322)	-	(697,293)	91,345,648
Total fund balances	96,573,678	13,355,258	-	66,460,631	37,890,782	214,280,349
Total liabilities, deferred inflows of resources and fund balances	\$ 114,061,774	\$ 21,380,902	\$ 67,234,917	\$ 70,690,173	\$ 56,574,015	\$ 329,941,781

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, 2022

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 214,280,349

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

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

Capital assets	\$ 779,854,921	
Accumulated depreciation	<u>(320,713,901)</u>	459,141,020

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

Property taxes receivable	\$ 1,276,365	
Special assessments receivable	2,332,270	
Judicial receivables (net allowance for uncollectibles)	<u>15,124,077</u>	18,732,712

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

Deferred charge on bonds refundings	\$ 941,449	
Deferred outflows - pension	25,220,923	
Deferred outflows - OPEB	10,775,472	
Accrued interest on bonds	(468,628)	
General obligation bonds payable	(36,405,000)	
Certificate of obligation bonds payable	(98,025,000)	
Premium on bonds payable	(21,207,917)	
Compensated absences	(5,875,213)	
Net pension asset	28,867,825	
Net OPEB liability	(51,641,707)	
Deferred inflows - pension	(59,347,530)	
Deferred inflows - OPEB	<u>(10,344,789)</u>	(217,510,115)

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

8,160,631

Net position of governmental activities - statement of net position (Exhibit 1) \$ 482,804,597

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

BRAZORIA COUNTY, TEXAS

Exhibit 4

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

For the Year Ended September 30, 2022

	Major Funds				Non-Major Funds	
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 91,194,538	\$ 35,165,531	\$ -	\$ -	\$ 13,343,996	\$ 139,704,065
Sales taxes	37,360,237	-	-	-	-	37,360,237
Intergovernmental	1,356,817	85,503	5,573,602	-	41,683,830	48,699,752
Charges for services	9,198,548	4,448	-	-	5,087,555	14,290,551
Licenses and permits	1,734,475	948,719	-	-	151,883	2,835,077
Fines and forfeitures	2,788,149	-	-	-	267,716	3,055,865
Special assessments	-	107,320	-	-	108,548	215,868
Investment income	740,206	152,220	404,095	573,972	320,317	2,190,810
Miscellaneous	831,142	14,188,462	-	-	872,660	15,892,264
Total revenues	145,204,112	50,652,203	5,977,697	573,972	61,836,505	264,244,489
EXPENDITURES						
Current:						
General administration	12,027,657	-	2,146,775	-	15,192,067	29,366,499
Judicial and legal	25,976,086	-	30,137	-	2,327,435	28,333,658
Financial administration	18,454,277	-	2,074	-	387,688	18,844,039
Elections	1,167,461	-	-	-	1,945,046	3,112,507
Public facilities	5,465,386	-	-	-	1,181	5,466,567
Public safety	29,394,984	-	21,079	-	1,580,299	30,996,362
Corrections	30,771,481	-	-	-	3,943,104	34,714,585
Public transportation	-	22,630,021	998	-	408,430	23,039,449
Health and welfare	4,104,961	-	210,000	-	10,239,005	14,553,966
Public assistance	358,000	-	-	-	-	358,000
Culture and recreation	13,360,286	-	39,399	-	945,010	14,344,695
Conservation	420,074	-	-	-	-	420,074
Environmental protection	303,803	-	-	-	2,806,679	3,110,482
Community development	-	-	-	-	4,611,350	4,611,350
Capital outlay	3,006,903	22,812,279	3,527,235	33,613,341	15,650,733	78,610,491
Debt service:						
Principal	-	-	-	-	5,565,000	5,565,000
Interest and fiscal charges	-	-	-	-	6,089,203	6,089,203
Total expenditures	144,811,359	45,442,300	5,977,697	33,613,341	71,692,230	301,536,927
Excess (deficiency) of revenues over expenditures	392,753	5,209,903	-	(33,039,369)	(9,855,725)	(37,292,438)
Other Financing Sources (Uses):						
Proceeds from sale of capital assets	411,938	7,033	-	-	14,151	433,122
Issuance of general obligation bonds	-	-	-	86,895,000	20,370,000	107,265,000
Premium on general obligation bonds	-	-	-	12,605,000	4,804,247	17,409,247
Payments to escrow agent	-	-	-	-	(24,250,975)	(24,250,975)
Transfers in	8,214	2,205	-	-	6,470,597	6,481,016
Transfers out	(3,759,940)	(2,462,247)	-	-	(258,829)	(6,481,016)
Total other financing sources (uses)	(3,339,788)	(2,453,009)	-	99,500,000	7,149,191	100,856,394
Net change in fund balances	(2,947,035)	2,756,894	-	66,460,631	(2,706,534)	63,563,956
Fund balances - beginning	99,520,713	10,598,364	-	-	40,597,316	150,716,393
Fund balances - ending	\$ 96,573,678	\$ 13,355,258	\$ -	\$ 66,460,631	\$ 37,890,782	\$ 214,280,349

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

BRAZORIA COUNTY, TEXAS

Exhibit 4R

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

For the Year Ended September 30, 2022

Change in fund balance - total governmental funds (Exhibit 4) \$ 63,563,956**Amounts reported for governmental activities in the statement of activities (Exhibit 2) are
different because:**

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

Capital outlay	\$	78,610,491	
Capital contributions		409,895	
Depreciation expense		<u>(24,377,909)</u>	54,642,477

Governmental funds report the entire sales price (proceeds) from the sale of an asset as revenue because it provides current resources. In contrast, in the statement of activities, only the gain/loss on the sale of capital assets is reported. Thus, the change in net position differs from the change in the fund balance by the book value of capital assets sold. (350,589)

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

Debt issue	\$(	107,265,000)	
Premium on debt issue		(17,409,247)	
Principal payments on bonds payable		5,565,000	
Payments to escrow agent		24,250,975	
Change in accrued interest		(262,056)	
Change in compensated absences		(374,425)	
Amortization of bond premium		1,397,410	
Amortization of deferred charge on bond refundings		<u>(162,110)</u>	(94,259,453)

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

Net pension liability decreased	\$	63,375,800	
Deferred outflows decreased		(4,844,443)	
Deferred inflows increased		<u>(44,098,749)</u>	14,432,608

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

Net OPEB liability decreased	\$	1,980,301	
Deferred outflows decreased		(637,524)	
Deferred inflows increased		<u>(5,096,829)</u>	(3,754,052)

Because some property taxes receivable, special assessments receivables and judicial receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds. 255,927

Internal service funds are used by the County. The net revenue of the internal service funds are reported with the governmental activities. (507,270)

Change in net position of governmental activities (see Exhibit 2) \$ 34,023,604

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

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2022

Exhibit 5
Page 1 of 2

	Airport Fund	Governmental Activities - Internal Service Funds
	<u> </u>	<u> </u>
ASSETS:		
Current Assets:		
Cash and temporary investments	\$ 7,587	\$ 10,391,959
Accounts receivable	461,862	740,513
Lease receivable	2,125,126	-
Due from other governments	78,798	-
Inventories	95,515	-
Prepaid expense	<u>2,146</u>	<u>-</u>
Total current assets	<u>2,771,034</u>	<u>11,132,472</u>
Noncurrent Assets:		
Net pension asset	<u>334,648</u>	<u>-</u>
Total noncurrent assets	<u>334,648</u>	<u>-</u>
Capital Assets:		
Land	1,558,687	-
Buildings and improvements	11,487,980	-
Furniture, equipment and vehicles	1,444,906	-
Runways, taxiways and aprons	30,388,673	-
Accumulated depreciation	<u>(30,042,962)</u>	<u>-</u>
Total capital assets (net of accumulated depreciation)	<u>14,837,284</u>	<u>-</u>
Total assets	<u>17,942,966</u>	<u>11,132,472</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred outflows of resources	<u>310,290</u>	<u>-</u>
Total deferred outflows of resources	<u>310,290</u>	<u>-</u>

BRAZORIA COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS - Continued
September 30, 2022

Exhibit 5
Page 2 of 2

	<u>Airport Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
LIABILITIES:		
Current Liabilities:		
Accounts and accrued liabilities payable	\$ 102,830	\$ 2,964,855
Compensated absences	13,886	
Due to other funds	2,519,901	-
Unearned revenue	<u>48,687</u>	<u>-</u>
Total current liabilities	<u>2,685,304</u>	<u>2,964,855</u>
Noncurrent Liabilities:		
Compensated absences	38,863	-
Net OPEB liability	<u>501,187</u>	<u>-</u>
Total non-current liabilities	<u>540,050</u>	<u>-</u>
Total liabilities	<u>3,225,354</u>	<u>2,964,855</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows of resources	<u>2,695,949</u>	<u>-</u>
Total deferred inflows of resources	<u>2,695,949</u>	<u>-</u>
NET POSITION:		
Net investment in capital assets	14,837,284	-
Unrestricted	<u>(2,505,331)</u>	<u>8,167,617</u>
Total net position	<u>12,331,953</u>	<u>\$ 8,167,617</u>
Net position - enterprise fund balance sheet	12,331,953	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>6,986</u>	
Net position of business-type activities - statement of net position (Exhibit 1)	<u>\$ 12,338,939</u>	

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

BRAZORIA COUNTY, TEXAS

Exhibit 6

**STATEMENT OF REVENUES, EXPENSES AND CHANGE
IN NET POSITION - PROPRIETARY FUNDS**

For the Year Ended September 30, 2022

	Airport Fund	Governmental Activities - Internal Service Funds
	<u> </u>	<u> </u>
Operating Revenues:		
Sales of fuel and supplies	\$ 2,490,637	\$ -
Contributions for self insurance	-	23,517,400
Operating grants	95,000	-
Rentals	629,857	-
Fees	323,974	-
Miscellaneous	<u>72,473</u>	<u>-</u>
Net operating revenue	<u>3,611,941</u>	<u>23,517,400</u>
Operating Expenses:		
Salaries and wages	810,036	-
Cost of fuel	2,112,638	-
Employee benefits	226,149	-
Supplies	162,586	-
Other charges	283,858	24,110,510
Depreciation	<u>1,328,287</u>	<u>-</u>
Total operating expenses	<u>4,923,554</u>	<u>24,110,510</u>
Operating loss	<u>(1,311,613)</u>	<u>(593,110)</u>
Non-Operating Revenues:		
Investment income	<u>-</u>	<u>82,537</u>
Total non-operating revenues	<u>-</u>	<u>82,537</u>
Change in net position	<u>(1,311,613)</u>	<u>(510,573)</u>
Net position - beginning	<u>13,643,566</u>	<u>8,678,190</u>
Net position - ending	<u>\$ 12,331,953</u>	<u>\$ 8,167,617</u>
Change in net position - enterprise fund	\$(1,311,613)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(3,303)</u>	
Change in net position - business-type activities (Exhibit 2)	<u>\$(1,314,916)</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, 2022

Exhibit 7
Page 1 of 2

	<u>Airport Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Cash Flows from Operating Activities:		
Cash flows received from customers and other funds	\$ 3,180,602	\$ -
Cash receipts from interfund services provided	-	23,302,476
Cash paid to and on behalf of employees	(1,132,542)	(20,819,423)
Cash paid to suppliers and others	(2,618,130)	(2,800,956)
Cash received from other funds	<u>675,528</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>105,458</u>	<u>(317,903)</u>
Cash Flows from Capital and Financing Activities:		
Acquisition of capital assets	<u>(105,458)</u>	<u>-</u>
Net cash used by capital financing activities	<u>(105,458)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Investment income	<u>-</u>	<u>82,554</u>
Net cash provided by investment activities	<u>-</u>	<u>82,554</u>
Net change in cash and temporary investments	-	(235,349)
Cash and temporary investments - beginning	<u>7,587</u>	<u>10,627,308</u>
Cash and temporary investments - ending	<u>\$ 7,587</u>	<u>\$ 10,391,959</u>

(continued)

BRAZORIA COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS - Continued
For the Year Ended September 30, 2022

Exhibit 7
Page 2 of 2

	<u>Airport Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Reconciliation of Operating Loss to Net Cash Provided (Used)		
by Operating Activities:		
Operating Activities:		
Operating loss	\$(1,311,613)	\$(593,110)
Depreciation	1,328,287	-
Changes in Assets and Liabilities:		
(Increase) Decrease In:		
Accounts receivable	(346,276)	(214,924)
Lease receivable	(2,125,126)	-
Due from other governments	(38,966)	-
Due from other funds	-	-
Inventory	(50,050)	-
Prepaid expenses	(650)	-
Pension and OPEB deferred outflows	45,817	-
Increase (Decrease) In:		
Accounts and accrued liabilities payable	(8,348)	490,131
Compensated absences	12,982	-
Due to other funds	675,528	-
Unearned revenue	(5,638)	-
Net OPEB liability	(18,389)	-
Net pension liability	(536,866)	-
Lease deferred inflows	2,084,667	-
Pension and OPEB deferred inflows	<u>400,099</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>\$ 105,458</u>	<u>\$(317,903)</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, 2022

Exhibit 8

	Private- Purpose Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and temporary investments	\$ 16,012	\$ 16,218,685
Accounts receivable	-	3,886
Other assets	<u>-</u>	<u>30,272</u>
Total assets	<u>16,012</u>	<u>16,252,843</u>
LIABILITIES		
Accounts and accrued liabilities payable	-	244,064
Held for others	-	12,565,905
Due to other governments	<u>-</u>	<u>1,088</u>
Total liabilities	<u>-</u>	<u>12,811,057</u>
NET POSITION		
Held in trust for historical commission	16,012	-
Individuals, organizations and other governments	<u>-</u>	<u>3,441,786</u>
Total net position	<u>\$ 16,012</u>	<u>\$ 3,441,786</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, 2022

Exhibit 9

	Private- Purpose Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
ADDITIONS		
Collections for groundwater conservation	\$ -	\$ 572,326
Collections for adult probation	-	5,502,637
Held for others	-	16,,692,512
Investment income	<u>116</u>	<u>30,762</u>
Total additions	<u>116</u>	<u>22,798,237</u>
DEDUCTIONS		
Payments for groundwater conservation	-	439,368
Payments for adult probation	-	5,214,774
Payments to individuals	<u>-</u>	<u>16,692,512</u>
Total deductions	<u>-</u>	<u>22,346,654</u>
Change in net position	116	451,583
Net position - beginning	<u>15,896</u>	<u>2,990,203</u>
Net position - ending	<u>\$ 16,012</u>	<u>\$ 3,441,786</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, 2022

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BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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. BCIDC is reported as a special revenue fund and does not issue a separate financial report.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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. BCTRA issues a separate financial report which may be obtained from the Brazoria County Auditor's Office located at 111 E. Locust, Room 303, Angleton, TX 77515.

Government-Wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

The County has presented the following major governmental funds:

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

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

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

The *2021 Certificate of Obligation C & M Fund* accounts for the accumulation of resources and the payment of proceeds of the Certificates of Obligation Series 2021 bond issue totaling \$ 86,895,000 and resulting interest earned on related deposit balances. The County approved this issuance for the Courthouse Campus Expansion Project.

The County reports the following major funds:

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

The County reports the following fiduciary funds:

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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 Statement No. 87 "Leases" was issued in June 2017. The statement was implemented and did have a material effect on the financial statements of the County. The requirements of this Statement are effective for periods beginning after June 15, 2021.

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

GASB Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period" was issued in June 2018. The statement was implemented and did not have a material effect on the financial statement of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

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

GASB Statement No. 92 "Omnibus 2020" was issued in January 2020. The statement was implemented and did not have a material effect on the financial statement of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

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

GASB Statement No. 96 "Subscription-Based Information Technology Arrangements" was issued in May 2020. The management of the County does expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

GASB Statement No. 98 “The Annual Comprehensive Financial Report” was issued in October 2021. The statement was implemented and did not have a material effect on the financial statement of the County. The requirements of this Statement are effective for periods ending after December 15, 2021.

GASB Statement No. 99 “Omnibus 2022” was issued in April 2022. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 “Accounting Changes and Error Corrections - an amendment to GASB Statement No. 62” was issued in June 2022. 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, 2023.

GASB Statement No. 101 “Compensated Absences” was issued in June 2022. The management of the District 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, 2023.

Budgetary Data

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

Annual appropriated budgets are adopted for the General Fund, certain special revenue funds (Road & Bridge Fund, Emergency Management Fire Code Fund, Vital Statistics Fee Fund, Records Management County Clerk Fund, Records Archive County Clerk Fund, Civil, Criminal & Probate Records Management Fund, County/District Court Technology Fund, Records Preservation County Clerk Fund, Family Protection Fund, Records Management District Clerk Fund, Records Archive District Clerk Fund, Records Technology District Clerk Fund, Justice Court Building Security Fund, Justice Court Technology Fund, Courthouse Security Fund, District Attorney Hot Check Collection Fund, District Attorney Supplemental Fund, District Attorney Forfeiture CCP Chapter 59 Fund, Special Inventory Dealer Escrow - Tax Fund, Sheriff Contraband Forfeiture Fund, Brazoria County Narcotics Task Force Fund, Sheriff Commissary Fund, Sheriff Federal Forfeiture Fund, Bond & Occupational License Supervision Fund, Library Special Projects Fund, Law Library Fund, Mosquito Control District Fund), and certain debt service funds (2016 Limited Tax Refunding I & S Fund, 2012 Certificate of Obligation I & S Fund, 2018 Certificate of Obligation I & S Fund, 2021 Certificates of Obligation I & S Fund and Road Bonds Mobility I & S Fund).

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data - Continued

Within 30 days before the first day of each fiscal year, the County Auditor prepares a proposed operating budget for the subsequent fiscal year beginning the following October 1st to Commissioners Court. The proposed operating budget establishes estimated revenues and other resources available for appropriation. Proposed expenditures may not exceed estimated revenues, other resources, and available fund balances.

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

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

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

Encumbrances

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

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

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Encumbrances:				
Restricted	\$ -	\$ 2,297,857	\$ 396,579	\$ 2,694,436
Unassigned	<u>577,617</u>	<u>-</u>	<u>-</u>	<u>577,617</u>
	<u>\$ 577,617</u>	<u>\$ 2,297,857</u>	<u>\$ 396,579</u>	<u>\$ 3,272,053</u>

The airport fund also had outstanding encumbrances of \$ 61,925 as of September 30, 2022.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Investments

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

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

Restricted Assets

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

Prepaid Items

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

Leases

Lessor

The County is a lessor for a noncancellable lease of various types of property. The County recognizes a lease receivable and a deferred inflow of resources in the financial statements.

The County will not recognize a lease receivable and a deferred inflow of resources for leases with a non-cancellable term of less than 12 months, and income is recognized as earned.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Leases - Continued

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Property Taxes

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

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

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

The County is permitted by Article VIII; Section 9 of the State of Texas Constitution to levy taxes up to \$ 0.80 per \$ 100 valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional \$ 0.15 per \$ 100 valuation for road & bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect \$ 0.30 per \$ 100 valuation for road, bridge and flood control purposes. The taxpayers of the County authorized a separate tax not to exceed \$ 0.05 per \$ 100 valuation during the approval of the Mosquito Control District in April 1955.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes - Continued

The County's 2021 tax levy, supporting the 2022 fiscal period budget, totaled \$ 0.386530 per \$ 100 valuation and was comprised as follows:

Constitutional Levy:	
General Fund	\$ 0.252138
Road & Bridge	0.047500
Mosquito Control	0.006000
Debt Service	0.030892
Special Road & Bridge:	
Article 6790	<u>0.050000</u>
Combined tax rate	<u>\$ 0.386530</u>

Interfund Receivables and Payables

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

Inventories

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

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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets - Continued

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, 2022, no capitalized interest was included in the cost of capital assets under construction.

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

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

Compensated Absences

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

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

Compensatory time represents time worked by employees in excess of 40 hours per week, and is earned at one and one-half times such hours worked. This applies to all non-exempt employees. Exempt employees are all department heads, supervisory personnel, and certain other professional or administrative positions. The maximum compensatory time an employee may accumulate is 240 hours. All such paid absences are paid at the employee's regular pay rate. The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at September 30, 2022, computed at pay rates in effect at that time.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences - Continued

The following is a summary of compensated absences as of September 30, 2022:

Governmental activities	\$ 5,875,213
Business-type activities	<u>52,749</u>
	<u>\$ 5,927,962</u>

Compensated absence liabilities for governmental activities have been paid from the general fund and various special revenue funds, and liabilities for business-type activities have been paid by the airport fund.

Deferred Outflows and Inflows of Resources

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

Pension Plans

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

Postemployment Benefits Other Than Pensions (OPEB)

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Long-Term Debt

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

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

Fund Equity

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

Fund Balance Classifications:

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

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

The *assigned* fund balance includes amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners Court actions. At September 30, 2022, there were no assignments of fund balance.

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

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at September 30, 2022:

	Major Funds				Non-Major Funds	
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance:						
Nonspendable:						
Inventories	\$ 20,655	\$ 589,029	\$ -	\$ -	\$ 614,286	\$ 1,223,970
Prepaid expenditures	3,620,703	18,796	2,322	-	171,617	3,813,438
Restricted:						
Capital projects	-	-	-	66,460,631	2,556,757	69,017,388
Contributor purposes	39,656	-	-	-	145,229	184,885
Court improvements and operations	-	-	-	-	2,165,030	2,165,030
Debt service	-	-	-	-	18,342,331	18,342,331
Election services	-	-	-	-	944,739	944,739
Family protection services	23,989	-	-	-	22,283	46,272
Federal grants	-	-	-	-	3,657,790	3,657,790
Health services	-	-	-	-	822,933	822,933
Inmate services	-	-	-	-	444,798	444,798
Juvenile services	11,358	-	-	-	18,686	30,044
Library services	-	-	-	-	438,265	438,265

(continued)

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

	Major Funds				Non-Major Funds	
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	Total Governmental Funds
Restricted:						
Public safety personnel training	\$ 41,851	\$ -	\$ -	\$ -	\$ 136,845	\$ 178,696
Public transportation projects	-	12,747,433	-	-	-	12,747,433
Records management	-	-	-	-	5,512,051	5,512,051
State grants and appropriations	-	-	-	-	1,201,008	1,201,008
Other	-	-	-	-	26,274	26,274
Committed:						
District attorney supplement	-	-	-	-	304,463	304,463
District clerk supplement	738,116	-	-	-	-	738,116
Narcotics operations	-	-	-	-	382,995	382,995
Juvenile services	31,513	-	-	-	-	31,513
Health services	574	-	-	-	-	574
Sheriff supplement	-	-	-	-	554,379	554,379
Tax Collector supplement	-	-	-	-	125,316	125,316
Unassigned	<u>92,045,263</u>	<u>-</u>	<u>(2,322)</u>	<u>-</u>	<u>(697,293)</u>	<u>91,345,648</u>
Total fund balances	<u>\$ 96,573,678</u>	<u>\$ 13,355,258</u>	<u>\$ -</u>	<u>\$ 66,460,631</u>	<u>\$ 37,890,782</u>	<u>\$ 214,280,349</u>

Net Position

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position - Continued

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Net Position:				
Net investment in capital assets	\$ 373,461,940	\$ 14,837,284	\$ 388,299,224	\$ 12,048,530
Restricted:				
Contributor purposes	147,942	-	147,942	-
Court improvements and operations	2,201,973	-	2,201,973	-
Debt service	17,974,064	-	17,974,064	139,044
Elections services	957,039	-	957,039	-
Family protection services	19,171	-	19,171	-
Federal grants	3,672,270	-	3,672,270	-
Health services	1,388,571	-	1,388,571	-
Inmate services	527,457	-	527,457	-
Juvenile services	30,044	-	30,044	-
Library services	471,181	-	471,181	-
Public safety personnel training	179,496	-	179,496	-
Public transportation projects	15,453,225	-	15,453,225	-
Records management	5,597,831	-	5,597,831	-
State grants and appropriations	1,201,008	-	1,201,008	-
Other	26,274	-	26,274	-
Unrestricted	<u>59,495,111</u>	<u>(2,498,345)</u>	<u>56,996,766</u>	<u>16,896,936</u>
Total net position	<u>\$ 482,804,597</u>	<u>\$ 12,338,939</u>	<u>\$ 495,143,536</u>	<u>\$ 29,084,510</u>

NOTE 2 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2022 are as follows:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and Temporary Investments:						
Cash (petty cash accounts)	\$ 35,410	\$ 100	\$ 500	\$ 36,010	\$ -	\$ 36,010
Cash with fiscal agent	97,500	7,487	-	104,987	-	104,987
Financial Institution Deposits:						
Demand deposits	26,687,024	1,434,275	16,219,668	44,340,967	8,666,379	53,007,346
Local Government Investment Pools:						
Texpool	141,748,324	8,957,684	14,529	150,720,537	5,409,960	156,130,497
Texas Class	83,684,673	-	-	83,684,673	14,422,071	98,106,744
U.S. Bank Government Obligation Fund	-	-	-	-	244,068	244,068
Cash and temporary investments	252,252,931	10,399,546	16,234,697	278,887,174	28,742,478	307,629,652
Investments:						
Government agency securities	<u>18,825,800</u>	<u>-</u>	<u>-</u>	<u>18,825,800</u>	<u>-</u>	<u>18,825,800</u>
Cash, temporary investments and investment totals	<u>\$271,078,731</u>	<u>\$ 10,399,546</u>	<u>\$ 16,234,697</u>	<u>\$297,712,974</u>	<u>\$ 28,742,478</u>	<u>\$326,455,452</u>

Deposits

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

At year-end, in addition to petty cash of \$ 36,010, the carrying amount, of the County's deposits, was \$ 44,340,967, while the financial institution balances totaled \$ 48,067,424. Of these balances, \$ 5,313,465 represents amounts controlled by County courts and held by various financial institutions jointly under the name of the County and the court's beneficiaries and carrying the identification number of the beneficiaries. These accounts are entirely covered by federal deposit insurance. Of the financial institution balances, \$ 500,000 was covered by federal depository insurance coverage, and \$ 42,253,959 was covered by collateral held by the County's agent in the County's name.

Investments

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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

The County invests in Texpool and Texas CLASS to provide its liquidity needs. Texpool and Texas CLASS Fund are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. Texpool and Texas CLASS are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of \$ 1.00, although this cannot be fully guaranteed. Texpool and Texas CLASS are rated AAA and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit. At September 30, 2022 Texpool and Texas CLASS had a weighted average maturity of 25 days and 31 days, respectively. Although Texpool and Texas CLASS portfolios had a weighted average maturity of 25 days and 31 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, 2022, 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	\$ 150,720,537	25
Texas CLASS	Varies	<u>83,684,673</u>	31
Total Local Government Investment Pools		<u>234,405,210</u>	27
Government Agency Securities:			
FFCB - Callable	0.27%	1,922,600	385
FFCB - Callable	0.20%	1,895,800	504
FHLB - Callable	0.35%	1,893,600	532
FHLB - Callable	0.35%	1,890,600	545
FHLB - Callable	0.40%	1,889,200	560
FHLB - Callable	0.43%	1,876,200	626
FHLB - Callable	0.55%	1,856,600	739
FHLB - Callable	0.60%	1,855,800	753
FHLB - Callable	0.70%	1,858,800	759
FHLB - Callable	1.80%	<u>1,886,600</u>	881
Total government agency securities		<u>18,825,800</u>	627
Total investments		<u>\$ 253,231,010</u>	72

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2022, the LGIPs (which represent approximately 92.57% of the investment portfolio) are rated AAAM by Standard and Poor's or AAA by Fitch. The government agency securities rated A-1 by Standard and Poor's and P-1 by Moody's (represent approximately 7.43% 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, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Fair Value Measures - Continued

The following table sets forth by level, within the fair value hierarchy, the County's assets at fair value as of September 30, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Government agency securities	\$ <u>18,825,800</u>	\$ _____ -	\$ _____ -	\$ <u>18,825,800</u>
Total assets at fair value	\$ <u>18,825,800</u>	\$ _____ -	\$ _____ -	\$ <u>18,825,800</u>

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

Receivables and Allowances

Receivables as of September 30, 2022, for the government's individual governmental major and nonmajor funds, proprietary major funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Receivables:				
Property taxes	\$ 1,906,833	\$ 713,733	\$ 275,197	\$ 2,895,763
Accounts	100,097	62,209	69,959	232,265
Special assessments	-	2,269,935	878,753	3,148,688
Due from other governments	6,761,793	-	8,014,489	14,776,282
Accrued interest	<u>29,027</u>	-	-	<u>29,027</u>
Gross receivables	8,797,750	3,045,877	9,238,398	21,082,025
Less Allowance for Uncollectible:				
Property taxes	993,381	363,073	142,383	1,498,837
Special assessments	<u>-</u>	<u>789,651</u>	<u>9,175</u>	<u>798,826</u>
Total net receivables	<u>\$ 7,804,369</u>	<u>\$ 1,893,153</u>	<u>\$ 9,086,840</u>	<u>\$ 18,784,362</u>

	<u>Proprietary Funds</u>			
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Total</u>	<u>Fiduciary Funds</u>
Receivables:				
Accounts:				
Airport customers	\$ 461,862	\$ -	\$ 461,862	\$ -
Stop loss insurance	-	740,513	740,513	-
Lease	2,125,126	-	2,125,126	-
Due from other governments	78,798	-	78,798	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,886</u>
Gross receivables	<u>2,665,786</u>	<u>740,513</u>	<u>3,406,299</u>	<u>3,886</u>
Total net receivables	<u>\$ 2,665,786</u>	<u>\$ 740,513</u>	<u>\$ 3,406,299</u>	<u>\$ 3,886</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

Receivables From Other Governments

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

Amounts due from federal, state, and local governments as of September 30, 2022 are summarized below:

	State Entitlements and Taxes	Federal Grants	State Grants	Other	Total
Major Governmental Funds:					
General Fund	\$ 6,511,768	\$ 185,239	\$ 51,152	\$ 13,634	\$ 6,761,793
Non major governmental funds	<u>4,257</u>	<u>6,918,994</u>	<u>1,091,238</u>	<u>-</u>	<u>8,014,489</u>
Total	<u>\$ 6,516,025</u>	<u>\$ 7,104,233</u>	<u>\$ 1,142,390</u>	<u>\$ 13,634</u>	<u>\$ 14,776,282</u>
Major Proprietary Funds:					
Airport Fund	\$ -	\$ 45,000	\$ 33,798	\$ -	\$ 78,798
Total	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 33,798</u>	<u>\$ -</u>	<u>\$ 78,798</u>

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, 2022:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

Judicial Receivables - Continued

	<u>Governmental Activities</u>		
	<u>Judicial Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Receivable</u>
Judicial Receivables:			
Justice of the peace	\$ 13,115,006	\$ 4,262,377	\$ 8,852,629
County courts	2,020,272	1,010,136	1,010,136
District courts	20,390,010	15,292,507	5,097,503
Juvenile probation	<u>327,619</u>	<u>163,810</u>	<u>163,809</u>
	<u>\$ 35,852,907</u>	<u>\$ 20,728,830</u>	<u>\$ 15,124,077</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, 2022, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental and proprietary funds were as follows:

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>American Rescue Plan 2021 CLFRF Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Deferred Inflows of Resources:					
Delinquent property taxes receivable	\$ 822,871	\$ 333,897	\$ -	\$ 119,597	\$ 1,276,365
Delinquent special assessment taxes receivable	<u>-</u>	<u>1,462,692</u>	<u>-</u>	<u>869,578</u>	<u>2,332,270</u>
	<u>\$ 822,871</u>	<u>\$ 1,796,589</u>	<u>\$ -</u>	<u>\$ 989,175</u>	<u>\$ 3,608,635</u>
Unearned Revenue:					
Federal grants	\$ 12,700	\$ -	\$ 66,966,068	\$ 3,930,151	\$ 70,908,919
State grants	-	-	-	18,532	18,532
Local mitigation advances	-	-	-	1,179,611	1,179,611
Bail bonds	848,696	-	-	-	848,696
Public safety seizures	123,366	-	-	1,057,061	1,180,427
Developer advances	-	4,352,579	-	-	4,352,579
Rental deposits	19,025	-	-	-	19,025
Other	<u>1,608</u>	<u>-</u>	<u>-</u>	<u>40,356</u>	<u>41,964</u>
	<u>\$ 1,005,395</u>	<u>\$ 4,352,579</u>	<u>\$ 66,966,068</u>	<u>\$ 6,225,711</u>	<u>\$ 78,549,753</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	<u>Proprietary Fund</u>
	<u>Airport Enterprise Fund</u>
Deferred Outflows of Resources:	
Pension Related:	
Changes in assumptions	\$ 130,825
Differences between expected and actual experience	1,987
Subsequent contributions	77,582
OPEB Related:	
Changes in assumptions	52,417
Differences between expected and actual experience	44,083
Net difference between expected and actual investment earnings	<u>3,396</u>
	<u>\$ 310,290</u>
Deferred Inflows of Resources:	
Leases	\$ 2,084,667
Pension Related:	
Changes in assumptions	2,394
Difference between expected and actual experience	7,208
Net difference between projected and actual investment earnings	506,352
OPEB Related:	
Changes in assumptions	<u>95,328</u>
	<u>\$ 2,695,949</u>
Unearned Revenue:	
Rental deposits	<u>\$ 48,687</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, 2022 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, 2022, 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, 2022

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

Deferred Outflows and Inflows of Resources and Unearned Revenue - Continued

	Governmental Activities			Business-Type Activities		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
Bond refunding cost (net of accumulated amortization)	\$ 941,449	\$ -	\$ -	\$ -	\$ -	\$ -
Leases	-	-	-	-	2,084,667	-
Pension Related:						
Changes in assumptions	15,823,386	282,563	-	130,825	2,394	-
Differences between expected and actual experience	239,197	940,711	-	1,987	7,208	-
Net difference between projected and actual investment earnings	-	58,124,256	-	-	506,352	-
Subsequent contributions	9,158,340	-	-	77,582	-	-
OPEB Related:						
Changes in assumptions	5,656,569	10,344,789	-	52,417	95,328	-
Differences between expected and actual experience	4,750,231	-	-	44,083	-	-
Net difference between projected and actual investment earnings	368,672	-	-	3,396	-	-
Unearned Revenue:						
Federal grants	-	-	70,908,919	-	-	-
State grants	-	-	18,532	-	-	-
Local mitigation advances	-	-	1,179,611	-	-	-
Bail bonds	-	-	848,696	-	-	-
Public safety seizures	-	-	1,180,427	-	-	-
Developer advances	-	-	4,352,579	-	-	-
Rental deposits	-	-	19,025	-	-	48,687
Other	-	-	41,964	-	-	-
	<u>\$ 36,937,844</u>	<u>\$ 69,692,319</u>	<u>\$ 78,549,753</u>	<u>\$ 310,290</u>	<u>\$ 2,695,949</u>	<u>\$ 48,687</u>

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2022

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2022 consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>9-30-22</u>
General	Other Governmental	\$ 6,428,072
General	Airport	<u>2,519,901</u>
		<u>\$ 8,947,973</u>

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

The Primary Government (Brazoria County) has a receivable due from the Brazoria County Toll Road Authority in the amount of \$ 26,093,307 as of September 30, 2022.

Interfund transfers for the year ended September 30, 2022 consisted of the following individual fund transfers in and transfers out:

<u>Transferring Fund</u>	<u>Receiving Fund</u>	<u>9-30-22</u>
General	Other governmental	\$ 3,759,940
Road & Bridge	Other governmental	2,462,247
Other governmental	General	8,214
Other governmental	Road & Bridge	2,205
Other governmental	Other governmental	248,410
Internal Service	Internal Service	<u>118,000</u>
Total		<u>\$ 6,599,016</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, 2022

NOTE 5 - CAPITAL ASSETS

Capital Transactions

	<u>Balance 10-01-21</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 09-30-22</u>
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land	\$ 24,790,456	\$ 3,934,532	\$ 96,600	\$ -	\$ 28,628,388
Construction in progress	<u>53,783,320</u>	<u>58,831,397</u>	<u>25,363</u>	<u>(41,716,511)</u>	<u>70,872,843</u>
Total capital assets not being depreciated	<u>78,573,776</u>	<u>62,765,929</u>	<u>121,963</u>	<u>(41,716,511)</u>	<u>99,501,231</u>
Capital Assets, Being Depreciated:					
Land improvements	8,042,945	483,866	38,800	3,025,856	11,513,867
Buildings and improvements	91,350,334	1,673,855	68,082	2,996,421	95,952,528
Furniture, equipment and vehicles	96,490,025	6,083,399	2,118,503	937,457	101,392,378
Infrastructure	<u>428,724,803</u>	<u>8,013,337</u>	<u>-</u>	<u>34,756,777</u>	<u>471,494,917</u>
Total capital assets being depreciated	<u>624,608,107</u>	<u>16,254,457</u>	<u>2,225,385</u>	<u>41,716,511</u>	<u>680,353,690</u>
Less Accumulated Depreciation For:					
Land improvements	3,405,094	491,745	21,825	-	3,875,014
Buildings and improvements	40,230,943	3,025,556	68,082	-	43,188,417
Furniture, equipment and vehicles	76,494,420	8,438,994	1,906,852	-	83,026,562
Infrastructure	<u>178,202,294</u>	<u>12,421,614</u>	<u>-</u>	<u>-</u>	<u>190,623,908</u>
Total accumulated depreciation	<u>298,332,751</u>	<u>24,377,909</u>	<u>1,996,759</u>	<u>-</u>	<u>320,713,901</u>
Total capital assets being depreciated, net	<u>326,275,356</u>	<u>(8,123,452)</u>	<u>228,626</u>	<u>41,716,511</u>	<u>359,639,789</u>
Governmental activities capital assets, net	<u>\$ 404,849,132</u>	<u>\$ 54,642,477</u>	<u>\$ 350,589</u>	<u>\$ -</u>	<u>\$ 459,141,020</u>

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended September 30, 2022

NOTE 5 - CAPITAL ASSETS - Continued

Capital Transactions - Continued

	<u>Balance 10-01-21</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 09-30-22</u>
Business-type Activities:					
Airport Fund:					
Capital Assets, Not Being Depreciated:					
Land	\$ <u>1,558,687</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,558,687</u>
Total capital assets not being depreciated	<u>1,558,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,558,687</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	11,455,999	31,981	-	-	11,487,980
Furniture, equipment and vehicles	1,371,429	73,477	-	-	1,444,906
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>43,216,101</u>	<u>105,458</u>	<u>-</u>	<u>-</u>	<u>43,321,559</u>
Less Accumulated Depreciation For:					
Buildings and improvements	6,087,965	261,404	-	-	6,349,369
Furniture, equipment and vehicles	1,206,906	75,550	-	-	1,282,456
Runways, taxiways and aprons	<u>21,419,804</u>	<u>991,333</u>	<u>-</u>	<u>-</u>	<u>22,411,137</u>
Total accumulated depreciation	<u>28,714,675</u>	<u>1,328,287</u>	<u>-</u>	<u>-</u>	<u>30,042,962</u>
Total capital assets being depreciated, net	<u>14,501,426</u>	<u>(1,222,829)</u>	<u>-</u>	<u>-</u>	<u>13,278,597</u>
Airport capital assets, net	\$ <u>16,060,113</u>	\$ <u>(1,222,829)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>14,837,284</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 5 - CAPITAL ASSETS - Continued

Depreciation

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

	<u>09-30-22</u>
Governmental Activities:	
General administration	\$ 547,658
Judicial and legal	101,155
Financial administration	1,034,375
Elections	968,495
Public facilities	689,282
Public safety	2,155,029
Corrections	1,519,701
Public transportation	15,690,559
Health and welfare	702,740
Culture and recreation	958,599
Conservation	<u>10,316</u>
	<u>\$ 24,377,909</u>
Business-type Activities:	
Airport	<u>\$ 1,328,287</u>

Function and Activity - Capital Assets

	<u>Balance</u>			<u>Transfers and</u>	<u>Balance</u>
	<u>10-01-21</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	<u>09-30-22</u>
Governmental Activities:					
Function and Activity:					
General government	\$ 19,457,898	\$ 572,303	\$ 32,215	\$ 1,742,818	\$ 21,740,804
Judicial and legal	8,340,246	211,476	-	-	8,551,722
Financial administration	11,517,191	1,016,665	-	25,480	12,559,336
Elections	4,746,061	762,500	-	-	5,508,561
Public facilities	19,559,946	87,226	189,679	428,504	19,885,997
Public safety	21,336,297	1,762,219	1,287,743	(58,565)	21,752,208
Corrections	44,769,613	1,222,261	160,620	30,990	45,862,244
Public transportation	489,675,145	13,471,236	200,179	37,363,686	540,309,888
Health and welfare	8,638,603	40,045	28,259	-	8,650,389
Culture and recreation	21,089,812	1,043,058	423,290	2,183,598	23,893,178
Conservation	239,949	-	-	-	239,949
Environmental protection	<u>27,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,802</u>
	649,398,563	20,188,989	2,321,985	41,716,511	708,982,078
Non-Functional:					
Construction in progress	<u>53,783,320</u>	<u>58,831,397</u>	<u>25,363</u>	<u>(41,716,511)</u>	<u>70,872,843</u>
Total governmental activities	<u>\$ 703,181,883</u>	<u>\$ 79,020,386</u>	<u>\$ 2,347,348</u>	<u>\$ -</u>	<u>\$ 779,854,921</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 5 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - Continued

	<u>Balance</u> <u>10-01-21</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-22</u>
Business-type Activities:					
Function and Activity:					
Airport	\$ 44,774,788	\$ 105,458	\$ -	\$ -	\$ 44,880,246
Total business-type activities	<u>\$ 44,774,788</u>	<u>\$ 105,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,880,246</u>
	<u>Land</u>	<u>Land</u> <u>Improvements</u>	<u>Buildings</u> <u>and</u> <u>Improvements</u>	<u>Furniture,</u> <u>Equipment</u> <u>and</u> <u>Vehicles</u>	<u>Infrastructure/</u> <u>Runways,</u> <u>Taxiways</u> <u>and Aprons</u>
Governmental Activities:					
Function and Activity:					
General government	\$ 5,666,718	\$ 2,583,614	\$ 10,749,460	\$ 2,067,735	\$ 673,277
Judicial and legal	198,024	15,319	1,297,104	7,041,275	-
Financial administration	1,118	-	136,234	12,421,984	-
Elections	-	-	89,196	5,419,365	-
Public facilities	1,280,681	631,809	16,172,224	1,801,283	-
Public safety	10,963	367,348	3,757,850	16,083,483	1,532,564
Corrections	147,014	478,291	41,832,331	3,404,608	-
Public transportation	17,550,811	856,985	8,448,509	45,214,594	468,238,989
Health and welfare	1,041,732	15,795	2,740,151	4,846,758	5,953
Culture and recreation	2,721,550	6,564,706	10,551,670	3,011,118	1,044,134
Conservation	8,935	-	177,799	53,215	-
Environmental protection	842	-	-	26,960	-
Total governmental activities	<u>\$ 28,628,388</u>	<u>\$ 11,513,867</u>	<u>\$ 95,952,528</u>	<u>\$ 101,392,378</u>	<u>\$ 471,494,917</u>
Business-type Activities:					
Function and Activity:					
Airport	<u>\$ 1,558,687</u>	<u>\$ -</u>	<u>\$ 11,487,980</u>	<u>\$ 1,444,906</u>	<u>\$ 30,388,673</u>

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2022

NOTE 5 - CAPITAL ASSETS - ContinuedConstruction Commitments

September 30, 2022:	<u>Projects Authorized</u>	<u>Expended To Date</u>	<u>Commitment</u>
Governmental Activities:			
Bulkheads for Texas Lake at SFA-Munson Historical Park	\$ 167,302	\$ -	\$ 167,302
Courthouse Campus Expansion Project	153,653,675	46,544,135	107,109,540
Facilities Management Warehouse	3,132,220	80,895	3,051,325
Historical Museum Renovations	1,045,598	768,833	276,765
Jail and Sheriff's Office Renovation	647,057	-	647,057
Juvenile Detention Security System	352,431	172,220	180,211
Lower San Bernard Ecosystem Restoration	1,960,459	1,768,379	192,080
Parks Headquarters Building	451,137	336,271	114,866
Quintana Beach Public Fishing Pier	358,152	-	358,152
Restore Acts - Quintana fishing pier	240,500	135,195	105,305
Restore Acts - San Bernard Jetties	807,850	588,988	218,862
Restore Acts - San Luis Pass Park - Boat Launch	364,064	171,650	192,414
Restroom Building at San Luis Pass Park	149,421	-	149,421
Wooden Decks and Fishing Piers for Camp Mohawk Park	318,945	-	318,945
Road & Bridge Projects:			
Annual Road Plan Projects	7,114,082	537,098	6,576,984
Concrete Pavement Reconstruction in Bar X	1,449,043	1,345,209	103,834
CR 42 Relocation	1,581,842	1,455,758	126,084
CR 58 and 59 Improvements	18,754,149	2,578,389	16,175,760
CR 101 Widening	1,511,976	1,049,906	462,070
CR 171 Bridge Replacement over Chocolate Bayou	656,127	477,558	178,569
CR 400 Realignment	722,364	274,566	447,798
CR 723 Reconstruction	4,459,933	4,152,585	307,348
Silverlake Street Repairs	<u>1,260,985</u>	<u>1,157,686</u>	<u>103,299</u>
 Total governmental activities	 <u>\$ 201,159,312</u>	 <u>\$ 63,595,321</u>	 <u>\$ 137,563,991</u>

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended September 30, 2022

NOTE 5 - CAPITAL ASSETS - Continued

	Balance 10-01-21	Additions	Retirements	Transfers	Balance 09-30-22
Brazoria County Toll Road Authority:					
Component Units:					
Capital Assets, Not Being Depreciated:					
Land	\$ 88,425	\$ -	\$ -	\$ -	\$ 88,425
Construction in progress	<u>-</u>	<u>13,417</u>	<u>-</u>	<u>-</u>	<u>13,417</u>
Total capital assets not being depreciated	<u>88,425</u>	<u>13,417</u>	<u>-</u>	<u>-</u>	<u>101,842</u>
Capital Assets, Being Depreciated:					
Land improvements	10,231,162	20,089	-	-	10,251,251
Furniture, equipment and vehicles	3,960,137	-	-	-	3,960,137
Infrastructure	<u>111,045,148</u>	<u>175,308</u>	<u>-</u>	<u>-</u>	<u>111,220,456</u>
Total capital assets being depreciated	<u>125,236,447</u>	<u>195,397</u>	<u>-</u>	<u>-</u>	<u>125,431,844</u>
Less Accumulated Depreciation For:					
Land improvements	511,558	1,024,121	-	-	1,535,679
Furniture, equipment and vehicles	137,784	275,567	-	-	413,351
Infrastructure	<u>1,849,328</u>	<u>3,706,551</u>	<u>-</u>	<u>-</u>	<u>5,555,879</u>
Total accumulated depreciation	<u>2,498,670</u>	<u>5,006,239</u>	<u>-</u>	<u>-</u>	<u>7,504,909</u>
Total capital assets being depreciated, net	<u>122,737,777</u>	<u>(4,810,842)</u>	<u>-</u>	<u>-</u>	<u>117,926,935</u>
Total capital assets, net	<u>\$ 122,826,202</u>	<u>\$ (4,797,425)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,028,777</u>

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

Construction Commitments

	Projects Authorized	Expended To Date	Commitment	Requiring Further Financing
Brazoria County Expressway	\$ <u>109,479,388</u>	\$ <u>99,631,234</u>	\$ <u>9,848,154</u>	\$ <u>-</u>
Total component unit	<u>\$ 109,479,388</u>	<u>\$ 99,631,234</u>	<u>\$ 9,848,154</u>	<u>\$ -</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2022, for the government’s individual governmental major and nonmajor funds, proprietary major fund, internal service funds, and fiduciary funds in the aggregate are as follows:

	Governmental Funds					Total
	General Fund	Road & Bridge Fund	American Rescue Plan 2021 CLFRF Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	
Accounts and Accrued Liabilities Payable:						
Vendors	\$ 10,807,254	\$ 1,374,012	\$ 268,849	\$ 4,229,542	\$ 4,491,357	\$ 21,171,014
Other governments	643,842	655	-	-	83,301	727,798
Accrued compensation	950,108	131,883	-	-	80,492	1,162,483
Accrued benefits	2,611,747	369,926	-	-	217,240	3,198,913
Other accrued liabilities	<u>62,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,664</u>
Totals	<u>\$ 15,075,615</u>	<u>\$ 1,876,476</u>	<u>\$ 268,849</u>	<u>\$ 4,229,542</u>	<u>\$ 4,872,390</u>	<u>\$ 26,322,872</u>

	Proprietary Funds			Fiduciary Funds
	Airport Fund	Internal Service Funds	Total	
Accounts and Accrued Liabilities Payable:				
Vendors	\$ 63,274	\$ 1,291,540	\$ 1,354,814	\$ 59,548
Other governments	17	-	17	1,088
Accrued compensation	10,180	-	10,180	54,282
Accrued benefits	29,359	1,097	30,456	130,234
Estimated claims payable	<u>-</u>	<u>1,672,218</u>	<u>1,672,218</u>	<u>-</u>
Totals	<u>\$ 102,830</u>	<u>\$ 2,964,855</u>	<u>\$ 3,067,685</u>	<u>\$ 245,152</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 7 - LONG-TERM DEBT

General Obligation and Certificates of Obligation Debt

General obligation and certificates of obligations payable at September 30, 2022, are summarized as follows:

	Interest Rate %	Series Dates			Bonds Outstanding 09-30-22
		Issued	Maturity	Callable	
General Obligation:					
Refunding Bonds, Series 2016	2.000 - 5.000	2016	2027		\$ 4,895,000
Refunding Bonds, Series 2018	2.000 - 5.000	2016	2027		2,910,000
Refunding Bonds, Series 2020	5.000	2020	2030		8,230,000
Limited Refunding Bonds, Series 2021	4.000 - 5.000	2021	2032		15,815,000
Unlimited Refunding Bonds, Series 2021	4.000	2021	2032		4,555,000
Certificates of Obligation:					
Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016	2.000 - 5.000	2016	2036	2022	4,020,000
Certificate of Obligation Bonds Series 2018	4.000 - 5.000	2018	2038		7,525,000
Certificate of Obligation Bonds, Series 2021	3.000 - 5.000	2021	2046		<u>86,480,000</u>
Total					<u>\$134,430,000</u>

General obligation and certificates of obligation bond transactions for the year ended September 30, 2022 were as follows:

Bonds outstanding, October 1, 2021	\$ 56,490,000
Issued	107,265,000
Matured	(5,565,000)
Refunded	<u>(23,760,000)</u>
Bonds outstanding, September 30, 2022	<u>\$ 134,430,000</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 7 - LONG-TERM DEBT - Continued

General Obligation and Certificates of Obligation Debt - Continued

On November 3, 2021, the County issued certificates of obligation, Series 2021 in the amount of \$ 86,895,000. The proceeds from the sale of the certificates will be used for the purpose of funding the design, planning, acquisition, construction, equipment, expansion, repair, and/or renovation of the County Courthouse and various County facilities.

On December 16, 2021, the County issued Limited Tax Refunding Bonds, Series 2021 in the amount of \$ 15,815,000. The proceeds from the sale of the bonds will provide funds to advance refund the Certificates of Obligation, Series 2012 in the amount of \$ 18,645,000. The advance refunding occurred on the call date of March 1, 2022. The Limited Tax Refunding Bonds, Series 2021 are calculated to provide cash flow savings of \$ 2,859,144 and an economic gain (net present value of savings) of \$ 2,622,642.

On December 16, 2021, the County issued Unlimited Tax Refunding Bonds, Series 2021 in the amount of \$ 4,555,000. The proceeds from the sale of the bonds will provide funds to advance refund the Unlimited Tax Road Bonds, Series 2012 in the amount of \$ 5,115,000. The advance refunding occurred on the call date of March 1, 2022. The Limited Tax Refunding Bonds, Series 2021 are calculated to provide cash flow savings of \$ 477,817 and an economic gain (net present value of savings) of \$ 437,236.

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, 2022, the amount of ad valorem taxes collected for interest and sinking were \$ 11,168,157, while the debt service requirements for principal and interest was \$ 11,654,203. 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, 2022:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2023	\$ 5,305,000	\$ 5,507,350	\$ 10,812,350
2024	5,670,000	5,255,625	10,925,625
2025	6,485,000	4,975,325	11,460,325
2026	7,830,000	4,631,625	12,461,625
2027	7,745,000	4,246,600	11,991,600
2028-2032	33,555,000	16,134,525	49,689,525
2033-2037	22,380,000	10,302,800	32,682,800
2038-2042	23,710,000	6,357,275	30,067,275
2043-2046	<u>21,750,000</u>	<u>1,783,600</u>	<u>23,533,600</u>
	<u>\$ 134,430,000</u>	<u>\$ 59,194,725</u>	<u>\$ 193,624,725</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, 2022.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 7 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt

Transactions for the year ended September 30, 2022 are summarized as follows:

	<u>Balance</u> <u>10-01-21</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>09-30-22</u>	<u>Current</u> <u>Portion</u>
Governmental Type Activities:					
Bonds payable	\$ 56,490,000	\$107,265,000	\$ 29,325,000	\$134,430,000	\$ 5,305,000
Compensated absences	5,500,788	4,648,629	4,274,204	5,875,213	1,182,550
Net OPEB liability	53,622,008	7,454,659	9,434,960	51,641,707	-
Net pension liability	34,507,975	47,980,809	82,488,784	-	-
Premium on bonds	<u>5,196,080</u>	<u>17,409,247</u>	<u>1,397,410</u>	<u>21,207,917</u>	<u>1,506,124</u>
Total governmental activities	<u>\$155,316,851</u>	<u>\$184,758,344</u>	<u>\$126,920,358</u>	<u>\$213,154,837</u>	<u>\$ 7,993,674</u>
Business-Type Activities:					
Compensated absences	\$ 39,767	\$ 54,712	\$ 41,730	\$ 52,749	\$ 13,886
Net OPEB liability	519,576	69,219	87,608	501,187	-
Net pension liability	<u>202,218</u>	<u>406,453</u>	<u>608,671</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>\$ 761,561</u>	<u>\$ 530,384</u>	<u>\$ 738,009</u>	<u>\$ 553,936</u>	<u>\$ 13,886</u>

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

Discretely presented component unit long-term bonded debt as of September 30, 2022 is listed below:

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 7 - LONG-TERM DEBT - Continued

The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2022:

	Interest Outstanding Rate %	Series Dates			
		Issued	Maturity	Callable	09-30-22
Revenue Bonds:					
Limited Contract Tax Subordinate Lien 2017A Current Interest Bonds	5.000	2017	2049	2027	\$ 34,150,000
Limited Contract Tax Subordinate Lien 2017A Capital Appreciation Bonds	4.000	2017	2045	2030	24,222,734
Limited Contract Tax Subordinate Lien 2020 Refunding Bonds	5.000	2020	2049	2027	<u>24,985,000</u>
Total Revenue Bonds					<u>\$ 83,357,734</u>

Revenue bond transactions for the year ended September 30, 2022 were as follows:

Bonds outstanding, October 1, 2021	\$ 82,417,159
Accretion	<u>940,575</u>
Bonds outstanding, September 30, 2022	<u>\$ 83,357,734</u>

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 7 - LONG-TERM DEBT - Continued

The following is a summary of revenue bond requirements by year as of September 30, 2022:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2023	\$ -	\$ 2,786,750	\$ 2,786,750
2024	-	2,786,750	2,786,750
2025	-	3,320,750	3,320,750
2026	550,000	3,841,000	4,391,000
2027	580,000	3,812,750	4,392,750
2028-2032	11,965,000	17,555,125	29,520,125
2033-2037	15,520,000	14,168,325	29,688,325
2038-2042	20,340,000	10,152,975	30,492,975
2043-2047	25,190,000	5,299,225	30,489,225
2048-2049	<u>11,690,000</u>	<u>507,075</u>	<u>12,197,075</u>
	<u>\$ 85,835,000</u>	<u>\$ 64,230,725</u>	<u>\$ 150,065,725</u>

The difference between bonds payable and the future principal payments is due to \$ 2,477,266 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, 2022 is as follows:

	<u>Balance</u> <u>10-01-21</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>09-30-22</u>	<u>Due Within</u> <u>One Year</u>
Revenue bonds	\$ 82,417,159	\$ 940,575	\$ -	\$ 83,357,734	\$ -
Premium on bonds	<u>8,477,068</u>	<u>-</u>	<u>400,513</u>	<u>8,076,555</u>	<u>400,513</u>
Total governmental activities	<u>\$ 90,894,227</u>	<u>\$ 940,575</u>	<u>\$ 400,513</u>	<u>\$ 91,434,289</u>	<u>\$ 400,513</u>

NOTE 8 - LEASING OPERATIONS

The County owns various types of property that are held for lease. There are three types of leases: ground leases, hanger leases and building leases. The terms of the leases expire in various years through 2033.

As of September 30, 2022, the County's receivable for lease payments was \$ 2,125,126 and the balance of the deferred inflow of resources associated with these leases was \$ 2,084,667. The deferred inflow of resources associated with these leases will be recognized as revenue over the lease term. The County recognized \$ 91,418 in lease revenue and \$ 26,427 in interest revenue during the fiscal year 2022 related to these leases.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 8 - LEASING OPERATIONS - Continued

Minimum future rentals to be received on noncancelable leases as of September 30, 2022 are as follows:

<u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 187,978	\$ 61,681	\$ 249,659
2024	199,976	55,911	255,887
2025	203,932	49,851	253,783
2026	214,224	43,655	257,879
2027	183,571	37,067	220,638
2028-2032	1,114,131	92,410	1,206,541
2033	<u>21,314</u>	<u>53</u>	<u>21,367</u>
	<u>\$ 2,125,126</u>	<u>\$ 340,628</u>	<u>\$ 2,465,754</u>

NOTE 9 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 830 non-traditional defined benefit plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

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

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

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

	<u>Plan Year 2022</u>	<u>Plan Year 2021</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	13.01%	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

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2022

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

Employees Covered by Benefit Terms:

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	958
Inactive employees entitled to but not yet receiving benefits	1,256
Active employees	<u>1,563</u>
	<u><u>3,777</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 7.00% of their annual compensation during the fiscal year. The County’s required contribution rates of 13.01% and 11.82% in calendar years 2022 and 2021, respectively. The County’s contributions to TCDRS for the year ended September 30, 2022 were \$ 11,904,140.

Net Pension Asset - The County’s Net Pension Asset was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 9 - 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, 2021 financial reporting metrics are the same as those used in the December 31, 2021 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2021 actuarial valuation analysis for the County. This information may also be found in the Brazoria County December 31, 2021 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

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

The assumed long-term investment return of 7.50% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.50% 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 3.00% (made up of 2.50% inflation and 0.50% productivity increase assumptions) and a merit promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.00%

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

The long-term expected rate of return on 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 are based on January 2022 information for a 10-year time horizon.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

The valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging Markets	MSCI Emerging Markets Standard (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.60%, per Cliffwater's 2022 capital market assumptions

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

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

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 9 - 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 this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

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

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

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

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

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a)-(b)
Balance as of December 31, 2020	\$ 462,265,182	\$ 427,554,989	\$ 34,710,193
Changes for the Year:			
Service cost	12,723,907	-	12,723,907
Interest on total pension liability ⁽¹⁾	35,274,107	-	35,274,107
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(807,363)	-	(807,363)
Effect of assumptions changes or inputs	(379,943)	-	(379,943)
Refunds of contributions	(1,029,567)	(1,029,567)	-
Employer contributions	-	11,383,083	(11,383,083)
Member contributions	-	6,333,991	(6,333,991)
Net investment income	-	93,395,548	(93,395,548)
Benefit payment,	(21,087,627)	(21,087,627)	-
Administrative expense	-	(279,249)	279,249
Other changes ⁽³⁾	-	(109,999)	109,999
Balance as of December 31, 2021	<u>\$ 486,958,696</u>	<u>\$ 516,161,169</u>	<u>\$ (29,202,473)</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/(asset) of the county, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

	1% Decrease In Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase In Discount Rate (8.60%)
Total pension liability	\$ 553,356,922	\$ 486,958,696	\$ 431,496,835
Fiduciary net position	<u>516,161,169</u>	<u>516,161,169</u>	<u>516,161,169</u>
Net pension liability / (asset)	<u>\$ 37,195,753</u>	<u>\$ (29,202,473)</u>	<u>\$ (84,664,334)</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

	Year Ended <u>12-31-21</u>
<i>Pension Expense:</i>	
Service cost	\$ 12,723,907
Interest on total pension liability ⁽¹⁾	35,274,107
Administrative expenses	279,249
Member contributions	(6,333,991)
Expected investment return net of investment expenses	(32,315,516)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(771,667)
Recognition of assumption changes or inputs	5,060,566
Recognition of investment gains or losses	(16,699,512)
Other ⁽²⁾	<u>109,999</u>
Pension expense	<u>\$(2,672,858)</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, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual economic experience	\$ 241,184	\$ 947,919
Net difference between projected and actual investment earnings	-	58,630,608
Changes in assumptions	15,954,211	284,957
Contributions subsequent to the measurement date ⁽³⁾	<u>9,235,922</u>	<u>-</u>
Totals	<u>\$ 25,431,317</u>	<u>\$ 59,863,484</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

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

<u>Year Ended</u> <u>September 30,</u>	
2023	\$ (8,065,901)
2024	(14,500,917)
2025	(8,885,263)
2026	(12,216,008)
2027	-
Thereafter ⁽⁴⁾	-

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

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

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

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

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

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

(continued)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

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

The following table provides a summary of the number of participants in the plan as of September 30, 2022:

Inactive plan members or beneficiaries currently receiving benefits	385
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>1,287</u>
	<u><u>1,672</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, 2022, the County's average contribution rate was 4.58% of covered payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of \$ 52,142,894 was measured as of September 30, 2022, and was determined by an actuarial valuation as of October 1, 2021.

Actuarial assumptions and other inputs - The total OPEB liability in the October 1, 2021 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 7.10% declining to an ultimate rate of 4.14%

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

Mortality rates were based on the sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2021 for non-annuitants, and sex distinct PUB 2010 retiree headcount weighted mortality table with mortality improvement scale MP-2021 for annuitants.

The actuarial assumptions used in the October 1, 2021 valuation were based on the experience study covering the four-year period ending December 31, 2020, as conducted for the Texas County and District Retirement System.

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

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

Discount Rate - The discount rate used to measure the total OPEB liability was 4.69%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

Changes in net OPEB Liability - The changes in the net OPEB liability as of September 30, 2022 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 9/30/21	\$ <u>67,273,869</u>	\$ <u>13,132,285</u>	\$ <u>54,141,584</u>
Charges for the Year:			
Service cost	3,320,781	-	3,320,781
Interest	2,687,428	-	2,687,428
Difference in expected and actual experience	1,222,396	-	1,222,396
Change in assumptions	(6,786,499)	-	(6,786,499)
Contributions - employer	-	1,308,228	(1,308,228)
Projected return on assets	-	587,391	(587,391)
Difference in expected and actual asset return	-	(189,370)	189,370
Benefit payments	(2,190,450)	(1,350,000)	(840,450)
Administrative expense	<u>-</u>	<u>(103,903)</u>	<u>103,903</u>
Net changes	<u>(1,746,344)</u>	<u>252,346</u>	<u>(1,998,690)</u>
Balance at 9/30/22	\$ <u><u>65,527,525</u></u>	\$ <u><u>13,384,631</u></u>	\$ <u><u>52,142,894</u></u>

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates - The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated 1 percentage point lower (3.69%) or 1 percentage point higher (5.69%) than the current discount rate:

	<u>1% Decrease in Discount Rate (3.69%)</u>	<u>Discount Rate (4.69%)</u>	<u>1% Increase in Discount Rate (5.69%)</u>
Net OPEB liability	\$ 59,377,284	\$ 52,142,894	\$ 45,991,742

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

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

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (6.10% decreasing to 3.14%) or 1 percentage point higher (8.10% decreasing to 5.14%) than the current healthcare cost trend rates:

	1% Decrease (6.10% decreasing to 3.14%)	Healthcare Cost Trend Rates (7.10% decreasing to 4.14%)	1% Increase (8.10% decreasing to 5.14%)
Net OPEB liability	\$ 46,983,311	\$ 52,142,894	\$ 58,529,739

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

OPEB Expense Deferred Inflows and Outflows - For the year ended September 30, 2022, the County recognized OPEB expense as follows:

<i>Collective OPEB Expense:</i>	<u>Year Ended 12-31-22</u>
Service cost	\$ 3,320,781
Interest	2,687,428
Projected earnings on OPEB assets	(587,391)
Investment expenses	103,903
Difference between expected and actual experience	778,322
Change in assumptions	(526,337)
Difference between expected and actual investment experience	<u>160,966</u>
OPEB expense	<u>\$ 5,937,672</u>

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 4,794,314	\$ -
Changes in assumptions	5,708,986	10,440,117
Net differences between projected and actual earnings	<u>372,068</u>	<u>-</u>
Totals	<u>\$ 10,875,368</u>	<u>\$ 10,440,117</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, 2022.

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
 For The Year Ended September 30, 2022

NOTE 10 - 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>	
2023	\$ 398,510
2024	363,940
2025	533,985
2026	455,496
2027	382,260
Thereafter	(1,698,940)

Payable to the OPEB Plan - At September 30, 2022, the County did not have a payable for any outstanding contributions to BCRBP.

NOTE 11 - DEFERRED COMPENSATION AND POST-RETIREMENT LIFE INSURANCE BENEFITS

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

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

Balance - October 1, 2021	\$ 128,163,472
Contributions and earnings	10,991,704
Withdrawals, premiums, and benefits	<u>(11,151,732)</u>
Balance - September 30, 2022	<u>\$ 128,003,444</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, 2022

NOTE 11 - 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, 2021	\$ 7,102,330	\$ 13,132,285
Contributions and earnings	1,374,341	1,706,249
Withdrawals, premiums, benefits	<u>(1,103,970)</u>	<u>(1,453,903)</u>
Balance - September 30, 2022	<u>\$ 7,372,701</u>	<u>\$ 13,384,631</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, 2021	\$ 2,672,783	\$ 149,933
Contribution and earnings	80,702	-
Withdrawals, premiums, benefits, and losses	<u>(670,464)</u>	<u>(15,673)</u>
Balance - September 30, 2022	<u>\$ 2,083,021</u>	<u>\$ 134,260</u>

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

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

Funding Policy - The contribution requirements of the County are adopted by Commissioner's Court and may be amended at any time. For the year ended September 30, 2022, the County contributed \$ 1,261,671 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, 2022

NOTE 12 - SELF INSURANCE

Health Insurance

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

The County, under the direction of the plan supervisor, Third Party Administrators, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County was \$ 1,000 per eligible employee per month for the period October 1, 2021 through September 30, 2022. 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, 2022 was \$ 22,787,381. 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, 2022 was \$ 1,272,218.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Claims payable - October 1,	\$ 1,994,833	\$ 2,079,328
Incurred claims	23,018,158	18,478,013
Payment of claims	<u>(22,448,877)</u>	<u>(18,562,508)</u>
Claims payable - September 30,	<u>\$ 2,564,114</u>	<u>\$ 1,994,833</u>

The following is a reconciliation of claims payable at September 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Claims payable:		
Actual	\$ 1,291,896	\$ 1,555,146
Estimated	<u>1,272,218</u>	<u>439,687</u>
Total claims payable	<u>\$ 2,564,114</u>	<u>\$ 1,994,833</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 12 - SELF INSURANCE - Continued

Insurance Reserve

Brazoria County established a self-insurance reserve within the General Fund in 1979. This reserve was established to provide coverage for general liability and automobile risks including settlements, claims and costs in defense of torts, civil rights, contractual suits, environmental protection and defense of County employees not covered by or in excess of commercial insurance limits. In the fiscal year ended September 30, 1989, the Commissioners Court transferred the balance of \$ 789,486 into a self-insurance internal service fund. This was done to facilitate control where all costs and claims can be charged to the fund from which the related liability arose. The repayment of these claims and expenses is reported as expenditures/expenses in the respective funds. The self-insurance fund reports the receipt of the interfund repayment as operating revenue with all legal costs and claims reported as an operating expense. Estimated claims payable at September 30, 2022 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, 2022, claims and settlements in excess of insurance coverage amounted to \$ 258,929.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2022 and 2021 for both actual and estimated liabilities:

	<u>2022</u>	<u>2021</u>
Claims payable - October 1,	\$ 400,100	\$ 401,680
Incurred claims	258,929	222,877
Payment of claims	(258,669)	(224,457)
Claims payable - September 30,	<u>\$ 400,360</u>	<u>\$ 400,100</u>
Claims payable:		
Actual	\$ 360	\$ 100
Estimated	<u>400,000</u>	<u>400,000</u>
Total claims payable	<u>\$ 400,360</u>	<u>\$ 400,100</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, 2022

NOTE 12 - SELF INSURANCE - Continued

Health Clinic - Continued

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2022 and 2021 for actual liabilities:

	<u>2022</u>	<u>2021</u>
Claims payable - October 1,	\$ 79,791	\$ 59,576
Incurred claims	833,423	733,300
Payment of claims	(912,833)	(713,085)
Claims payable - September 30,	<u>\$ 381</u>	<u>\$ 79,791</u>
Claims payable:		
Actual	<u>\$ 381</u>	<u>\$ 79,791</u>
Total claims payable	<u>\$ 381</u>	<u>\$ 79,791</u>

NOTE 13 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Such lawsuits include various civil claims that are currently between the stages of discovery and pleadings. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. The County has recorded a contingent estimated liability of \$ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2022 to account for any unexpected outcomes related to these civil lawsuit claims.

NOTE 14 - DEFICIT FUND BALANCES

As of September 30, 2022, various funds of the County had deficit fund balances as itemized below:

	<u>2022</u>
Fund Balance:	
Non-Major Governmental Funds:	
FEMA Winter Storm	\$ 36,445
FEMA Nicholas Disaster 2021	8,944
OAG Opioid Settlement Fund	47,237
Family Protection Fund	27,101
Special Assessment Funds	568,200

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 15 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2022, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund, various special revenue funds, capital projects fund, and the enterprise fund. These grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal grants are covered by the requirements of the Single Audit Act and the Uniform Guidance. The state grants are covered by the State of Texas Single Audit Circular and the Uniform Grant Management Standards.

NOTE 16 - BAIL BOND COLLATERAL

The County holds, as collateral, time deposits and other cash equivalents and real property pledged toward bail bonds. The County does not have access to the assets unless the bond is violated; therefore, these assets are not reported in the financial statements of the County as of September 30, 2022. As of September 30, 2022, bail bonds outstanding totaled \$ 35,060,988 and collateral pledged against these bonds amounted to \$ 4,800,369.

NOTE 17 - PEARLAND-MANVEL LANDFILL

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended September 30, 2022

NOTE 17 - PEARLAND-MANVEL LANDFILL - Continued

Further, Brazoria County has retained outside assistance in the environmental legal aspects of this matter. To date the County has spent \$ 51,632 in such legal expenses. An additional \$ 10,326 has been authorized for further legal services. At September 30, 2022, the County has recorded an accrued liability in the amount of \$ 62,664, which includes its portion of estimated costs as well as \$ 25,000 for estimated ongoing costs of monitoring.

NOTE 18 - TAX ABATEMENTS

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

For the year ended September 30, 2022, the County abated property taxes totaling \$ 53,313,311 under this program, including the following tax abatement agreements that exceed 10 percent of the total amount abated:

- A 100 percent property tax abatement to an integrated manufacturing complex to engineer, procure and construct a chemical manufacturing facility. The property taxes abated in the current fiscal year amounted to \$ 5,471,632. This abatement agreement is set to expire on December 31, 2023.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to \$ 8,068,394. This abatement agreement is set to expire on December 31, 2024.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to \$ 8,405,329. This abatement agreement is set to expire on December 31, 2025.
- A 100 percent property tax abatement for the construction of a natural gas liquefaction and liquefied natural gas export facility and pre-treatment facilities. The property taxes abated in the current fiscal year amounted to \$ 7,336,447. This abatement agreement is set to expire on December 31, 2025.

NOTE 19 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 10, 2023, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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

For the Year Ended September 30, 2022

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 93,724,102	\$ 93,724,102	\$ 91,194,538	\$(2,529,564)
Sales taxes	31,700,000	34,876,148	37,360,237	2,484,089
Intergovernmental	820,500	1,000,500	1,356,817	356,317
Charges for services	9,338,300	9,618,300	9,198,548	(419,752)
Licenses and permits	1,274,050	1,504,050	1,734,475	230,425
Fines and forfeitures	3,050,000	3,105,000	2,788,149	(316,851)
Special assessments	-	-	-	-
Investment income	181,050	181,050	740,206	559,156
Miscellaneous	1,286,000	1,583,240	831,142	(752,098)
Total revenues	141,374,002	145,592,390	145,204,112	(388,278)
Expenditures:				
Current:				
General administration	13,619,808	12,579,072	12,027,657	551,415
Judicial and legal	26,449,774	27,532,576	25,976,086	1,556,490
Financial administration	19,323,002	19,968,026	18,454,277	1,513,749
Elections	1,149,493	1,327,101	1,167,461	159,640
Public facilities	4,982,749	5,684,248	5,465,386	218,862
Public safety	29,861,854	30,510,017	29,394,984	1,115,033
Corrections	30,336,096	33,136,371	30,771,481	2,364,890
Public transportation	-	-	-	-
Health and welfare	6,008,059	6,031,807	4,104,961	1,926,846
Public assistance	358,000	358,000	358,000	-
Culture and recreation	14,397,871	14,524,952	13,360,286	1,164,666
Conservation	537,790	535,145	420,074	115,071
Environmental protection	299,027	306,827	303,803	3,024
Capital outlay	-	2,945,672	3,006,903	(61,231)
Total expenditures	147,323,523	155,439,814	144,811,359	10,628,455
Excess (deficiency) of revenues over expenditures	(5,949,521)	(9,847,424)	392,753	10,240,177
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	100,000	267,000	411,938	144,938
Transfers in	7,979,871	7,979,871	8,214	(7,971,657)
Transfers out	(2,188,000)	(2,188,000)	(3,759,940)	(1,571,940)
Total other financing sources (uses)	5,891,871	6,058,871	(3,339,788)	(9,398,659)
Net change in fund balance	(57,650)	(3,788,553)	(2,947,035)	841,518
Fund balance - beginning	99,520,713	99,520,713	99,520,713	-
Fund balance - ending	\$ 99,463,063	\$ 95,732,160	\$ 96,573,678	\$ 841,518

Road & Bridge Fund			
Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 36,144,936	\$ 36,144,936	\$ 35,165,531	\$ (979,405)
-	-	-	-
85,000	85,000	85,503	503
1,500	1,500	4,448	2,948
710,000	710,000	948,719	238,719
-	-	-	-
-	-	107,320	107,320
15,000	15,000	152,220	137,220
<u>200,000</u>	<u>9,607,591</u>	<u>14,188,462</u>	<u>4,580,871</u>
<u>37,156,436</u>	<u>46,564,027</u>	<u>50,652,203</u>	<u>4,088,176</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
25,143,420	27,067,066	22,630,021	4,437,045
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>17,168,007</u>	<u>38,396,312</u>	<u>22,812,279</u>	<u>15,584,033</u>
<u>42,311,427</u>	<u>65,463,378</u>	<u>45,442,300</u>	<u>20,021,078</u>
(<u>5,154,991</u>)	(<u>18,899,351</u>)	<u>5,209,903</u>	<u>24,109,254</u>
50,000	50,000	7,033	(42,967)
-	-	2,205	2,205
-	-	(<u>2,462,247</u>)	(<u>2,462,247</u>)
<u>50,000</u>	<u>50,000</u>	(<u>2,453,009</u>)	(<u>2,503,009</u>)
(5,104,991)	(18,849,351)	2,756,894	21,606,245
<u>10,598,364</u>	<u>10,598,364</u>	<u>10,598,364</u>	-
<u>\$ 5,493,373</u>	<u>\$ (8,250,987)</u>	<u>\$ 13,355,258</u>	<u>\$ 21,606,245</u>

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

With a Measurement Date of December 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability				
Service cost	\$ 12,723,907	\$ 11,097,053	\$ 11,164,283	\$ 11,323,351
Interest on the Total Pension Liability	35,274,107	33,357,651	33,744,635	31,852,740
Effect of plan changes	-	-	(30,691,103)	-
Effect of assumption changes or inputs	(379,943)	26,590,351	-	-
Effect of economic/demographic (gains) or losses	(807,363)	333,223	103,129	(1,711,977)
Benefit payments/refunds of contributions	(22,117,194)	(19,301,986)	(18,770,952)	(17,157,111)
Net Change in Total Pension Liability	24,693,514	52,076,292	(4,450,008)	24,307,003
Total Pension Liability - Beginning	<u>462,265,182</u>	<u>410,188,890</u>	<u>414,638,898</u>	<u>390,331,895</u>
Total Pension Liability - Ending (a)	<u>\$ 486,958,696</u>	<u>\$ 462,265,182</u>	<u>\$ 410,188,890</u>	<u>\$ 414,638,898</u>
Fiduciary Net Position				
Employer contributions	\$ 11,383,083	\$ 11,071,028	\$ 10,420,111	\$ 16,408,474
Member contributions	6,333,991	6,160,355	5,798,161	5,534,278
Investment Income net of investment expenses	93,395,548	40,257,173	55,382,425	(6,258,255)
Benefit payments/refunds of contributions	(22,117,194)	(19,301,986)	(18,770,952)	(17,157,111)
Administrative expense	(279,249)	(312,849)	(296,987)	(270,864)
Other	(109,999)	(46,086)	(35,051)	176,883
Net Change in Fiduciary Net Position	88,606,180	37,827,635	52,497,707	(1,566,595)
Fiduciary Net Position - Beginning	<u>427,554,989</u>	<u>389,727,354</u>	<u>337,229,647</u>	<u>338,796,242</u>
Fiduciary Net Position - Ending (b)	<u>\$ 516,161,169</u>	<u>\$ 427,554,989</u>	<u>\$ 389,727,354</u>	<u>\$ 337,229,647</u>
Net Pension Liability/(Asset) (a-b)	<u>\$ (29,202,473)</u>	<u>\$ 34,710,193</u>	<u>\$ 20,461,536</u>	<u>\$ 77,409,251</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	<u>106.00%</u>	<u>92.49%</u>	<u>95.01%</u>	<u>81.33%</u>
Pensionable Covered Payroll	<u>\$ 90,485,586</u>	<u>\$ 88,005,065</u>	<u>\$ 82,830,877</u>	<u>\$ 79,061,121</u>
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	<u>(32.27%)</u>	<u>39.44%</u>	<u>24.70%</u>	<u>97.91%</u>

Note:

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

Exhibit 11

2017	2016	2015	2014
\$ 10,945,405	\$ 11,011,415	\$ 9,208,083	\$ 8,642,622
30,047,206	27,865,882	25,022,175	22,575,881
-	-	19,339,348	-
(812,594)	-	3,462,644	-
(1,573,507)	(1,563,930)	3,078,052	717,058
(16,248,409)	(15,624,381)	(13,826,449)	(12,579,115)
22,358,101	21,688,986	46,283,853	19,356,446
<u>367,973,794</u>	<u>346,284,808</u>	<u>300,000,955</u>	<u>280,644,509</u>
<u>\$ 390,331,895</u>	<u>\$ 367,973,794</u>	<u>\$ 346,284,808</u>	<u>\$ 300,000,955</u>
\$ 9,453,766	\$ 8,732,404	\$ 8,780,780	\$ 7,985,929
5,473,648	5,035,162	4,989,108	4,544,842
43,334,581	20,589,644	(964,311)	17,794,613
(16,248,409)	(15,624,381)	(13,826,449)	(12,579,115)
(225,310)	(223,860)	(200,829)	(208,696)
(20,886)	334,355	(361,456)	319,860
41,767,390	18,843,324	(1,583,157)	17,857,433
<u>297,028,852</u>	<u>278,185,528</u>	<u>279,768,685</u>	<u>261,911,252</u>
<u>\$ 338,796,242</u>	<u>\$ 297,028,852</u>	<u>\$ 278,185,528</u>	<u>\$ 279,768,685</u>
<u>\$ 51,535,653</u>	<u>\$ 70,944,942</u>	<u>\$ 68,099,280</u>	<u>\$ 20,232,270</u>
<u>86.80%</u>	<u>80.72%</u>	<u>80.33%</u>	<u>93.26%</u>
<u>\$ 78,194,973</u>	<u>\$ 71,930,888</u>	<u>\$ 71,272,649</u>	<u>\$ 64,926,320</u>
<u>65.91%</u>	<u>98.63%</u>	<u>95.55%</u>	<u>31.16%</u>

BRAZORIA COUNTY, TEXAS

Exhibit 12

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

	<u>Actuarially Determined Contribution⁽¹⁾</u>	<u>Actual Employer Contribution⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2013	\$ 6,955,933	\$ 6,955,933	\$ -	\$ 60,618,759	11.5%
2014	7,715,329	7,715,329	-	63,505,858	12.1%
2015	8,374,157	8,374,157	-	67,997,984	12.3%
2016	8,649,954	8,649,954	-	70,970,186	12.2%
2017	9,288,895	9,288,895	-	76,748,647	12.1%
2018	7,203,665	10,386,729	(3,183,064)	78,676,652	13.2%
2019	9,924,668	13,560,012	(3,635,344)	81,255,604	16.7%
2020	10,612,248	10,827,082	(214,834)	87,133,831	12.4%
2021	11,117,217	11,764,941	(647,724)	93,520,990	12.6%
2022	11,742,942	11,904,140	(161,198)	92,200,326	12.9%

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

For the Last Ten Years Ended September 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability				
Service cost	\$ 3,320,781	\$ 2,904,937	\$ 2,409,062	\$ 2,433,929
Interest	2,687,428	2,626,879	2,440,950	2,128,514
Differences between expected and actual experience	1,222,396	-	5,177,729	-
Change in assumptions	(6,786,499)	(3,707,753)	6,978,060	282,924
Benefit payments	<u>(2,190,450)</u>	<u>(1,547,309)</u>	<u>(1,915,754)</u>	<u>(1,886,180)</u>
Net Change in Total OPEB Liability	(1,746,344)	276,754	15,090,047	2,959,187
Total OPEB Liability - Beginning	<u>67,273,869</u>	<u>66,997,115</u>	<u>51,907,068</u>	<u>48,947,881</u>
Total OPEB Liability - Ending (a)	<u>\$ 65,527,525</u>	<u>\$ 67,273,869</u>	<u>\$ 66,997,115</u>	<u>\$ 51,907,068</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 1,308,228	\$ 1,231,087	\$ 1,185,356	\$ 1,104,232
Contributions - other	-	-	-	-
Net investment income	398,021	385,728	377,010	369,052
Benefit payments	(1,350,000)	(1,200,000)	(900,000)	(1,150,000)
Administrative expense	<u>(103,903)</u>	<u>(101,835)</u>	<u>(99,835)</u>	<u>(92,323)</u>
Net change in plan fiduciary net position	252,346	314,980	562,531	230,961
Plan fiduciary net position - Beginning	<u>13,132,285</u>	<u>12,817,305</u>	<u>12,254,774</u>	<u>12,023,813</u>
Plan fiduciary net position - Ending (b)	<u>\$ 13,384,631</u>	<u>\$ 13,132,285</u>	<u>\$ 12,817,305</u>	<u>\$ 12,254,774</u>
Net OPEB Liability - Ending	<u>\$ 52,142,894</u>	<u>\$ 54,141,584</u>	<u>\$ 54,179,810</u>	<u>\$ 39,652,294</u>
Plan Fiduciary Net Position as a Percentage of the total OPEB liability	<u>20.43%</u>	<u>19.52%</u>	<u>19.13%</u>	<u>23.61%</u>
Covered Payroll	<u>\$ 76,403,864</u>	<u>\$ 78,432,358</u>	<u>\$ 76,873,613</u>	<u>\$ 72,171,999</u>
Net OPEB Liability as a Percentage of Covered Payroll	<u>68.25%</u>	<u>69.03%</u>	<u>70.48%</u>	<u>54.94%</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.

<u>2018</u>
\$ 2,243,731
1,691,370
646,233
2,441,296
<u>(3,558,010)</u>
3,464,620
<u>45,483,261</u>
\$ <u>48,947,881</u>
\$ 1,089,738
2,468,272
455,269
(3,558,010)
<u>(306,228)</u>
149,041
<u>11,874,772</u>
\$ <u>12,023,813</u>
\$ <u>36,924,068</u>
<u>24.56%</u>
\$ <u>71,222,305</u>
<u>51.84%</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 6,309,862	\$ 5,259,359	\$ 4,988,209	\$ 4,619,773
Contributions in relation to the actuarially determined contribution	<u>3,498,678</u>	<u>2,778,396</u>	<u>3,101,110</u>	<u>2,990,412</u>
Contribution deficiency (excess)	<u>\$ 2,811,184</u>	<u>\$ 2,480,963</u>	<u>\$ 1,887,099</u>	<u>\$ 1,629,361</u>
Covered employee payroll	<u>\$ 76,403,864</u>	<u>\$ 78,432,358</u>	<u>\$ 76,873,613</u>	<u>\$ 72,171,999</u>
Contributions as a percentage of covered employee payroll	<u>4.58%</u>	<u>3.54%</u>	<u>4.03%</u>	<u>4.14%</u>

Notes to Schedule of Contributions

Valuation date

Notes Actuarially determined contribution rates are calculated as of October 1, 2021

Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Asset valuation method	Smoothed fair value
Inflation	2.50%, per annum
Healthcare cost trends rates	7.10% initial, decreasing to an ultimate rate of 4.14%.
Salary increases	3.00% per annum
Investment rate of return	4.50% per annum
Mortality	Sex distinct PUB-2010 mortality table with mortality improvement scale MP-2021

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.

2018
\$ 3,250,211
3,558,010
\$(307,799)
\$ 71,222,305
5.00%

BRAZORIA COUNTY, TEXAS

Notes to the Required Supplementary Information
For The Year Ended September 30, 2022

NOTE 2 - SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS -
Continued

Changes in Assumptions and Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumption were Methods reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected.
Changes in Plan Provisions Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: Employer contributions reflect that a 30% CPI COLA was adopted. 2017: Employer contributions reflect that a 30% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 30% CPI COLA was adopted. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

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



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

HHS Cities Readiness Initiative Fund - 30502 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to aid cities in increasing their capacity to deliver medicines and medical supplies during a large-scale public health emergency such as a bioterrorism attack or a nuclear accident. The initiative focuses on the ability to distribute medicine to a population in a very short time.

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

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

COVID-19 Health Grant Funds - 30707-30709 - Pursuant to the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123) (Coronavirus Supplemental), this fund accounts for funding appropriated to the Center for Disease Control (CDC), Cooperative Agreement for Emergency Response CDC-RFA-TP18-1802, passed through the Department of State Health Services (DSHS) to provide resources to prevent, prepare for, and respond to COVID-19.

HHS-Infectious Disease Control Unit Fund - 30710 - This fund accounts for grant proceeds awarded from Texas Health and Human Services Commission to provide funding to conduct surveillance for all foodborne and waterborne illnesses as required in Texas Administrative Code RULE 97.3. The grant provides the funding to conduct telephone interviews of patients with foodborne and waterborne illnesses who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the DSHS to be part of a cluster or outbreak to ascertain possible risk factors. Surveillance and epidemiological activities may occur during other major outbreaks and/or disasters. This fund also accounts for grant proceeds awarded from the United State Department of Health and Human Services (HHS) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) to protect the public health and safety of the American people by enhancing the capacity of public health agencies to effectively detect, respond, prevent and control known and emerging (or re-emerging) infectious diseases. This fund also accounts for grant proceeds awarded from the United States Department of Health and Human Services (HHS) Immunization Cooperative Agreements to assist states and communities in establishing and maintaining preventive health service programs to immunize individuals against vaccine-preventable diseases.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

HHS-COVID Health Disparities Fund - 30711 - This fund accounts for grant proceeds awarded from the Center for Disease Control (CDC) to support State, Tribal, Local and Territorial (STLT) Health Department response to public health or healthcare crisis.

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

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

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

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

DHS Homeland Security-UASI Funds - 31500-31501 - This fund accounts for grant proceeds awarded through the United States Department of Homeland Security (DHS) for law enforcement and the office of emergency management to purchase equipment and other activities involving preparedness planning, training, and exercises to prevent terrorist attacks, reduce vulnerability to terrorism and minimize the damage from potential attacks and natural disaster. HGAC controls the allocation of these funds.

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

Section 8 Housing Choice Voucher Program Funds - 32000-32152 - These funds account for the activities of the Brazoria County Housing Agency (BCHA) established in 2004 and empowered with the responsibility and authority to maintain the Public Housing Program for the County. In 2004, BCHA established the Section 8 Housing program. The BCHA mission is to serve the needs of low-income, very low-income and extremely low-income families by increasing the availability of decent, safe and affordable housing in its communities, by ensuring equal opportunity in housing, by promoting self-sufficiency and asset development of families and individuals and by improving community quality of life and economic viability. Through federal funding from the United States Department of Housing and Urban Development (HUD) and landlord participation, BCHA provides low-income families with rental assistance; job training; education opportunities; and support services to obtain housing in a courteous, patient and efficient manner, while promoting self-sufficiency for County growth. In 2020, these funds received CARES Act supplemental funding for responding to, preparing for, and the prevention of COVID-19.

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

S.T.E.P. 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.

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

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

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

OJP Edward Byrne Memorial JAG Grant Fund - 33415 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ), Office of Justice Program (OJP) to support law enforcement.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

USDOJ Organized Crime Drug Enforcement Fund - 33510 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ), 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. The grant provides funding for entities who incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of State or local law and incarcerated for at least four consecutive days during the reporting period.

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

FEMA Tropical Storm Laura Disaster 2020 Fund - 34621- This fund accounts for grant proceeds awarded from the United States Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist state, tribal, territorial, and local governments and eligible non-profits in responding to and recovering from the devastating effects of disasters. The grant provides assistance for emergency protective measures as the result of federally declared disasters or emergencies.

FEMA COVID-19 Pandemic Fund - 34623 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds are for eligible work including medical care, opening and operating costs responding to COVID-19.

FEMA Winter Storm Fund - 34624 - This fund accounts for grant proceeds awarded through the Department of Homeland Security office of Federal Emergency Management Agency through Texas Department of Emergency Management (TDEM) to assist State, Tribal and local governments and eligible non-profits. This grant provides assistance in responding to and recovering from the devastating effects of disasters by providing assistance for emergency protective measures as the result of federally declared disaster or emergencies. These funds are for the Texas Winter Storm.

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

FCC E-Rate Library Program Funds - 34715-34716 - This fund accounts for proceeds awarded through Universal Service Administrative Company (USAC). Funding is available through contributions from telecommunications carriers, including wireline and wireless companies, and interconnected Voice over Internet Protocol (VoIP) providers, including cable companies that provide voice service, based on assessment of their interstate and international end-user revenues. The program provides 80% reimbursement to schools and local libraries for internet access and telecommunications services and equipment that allows access to these services.

Emergency Connectivity Fund - 34717 - This fund accounts for grant proceeds awarded by the American Rescue Plan Act of 2021 to libraries with support for remote learning including equipment and services for library patrons who lack connected devices and/or broadband access during the pandemic.

Emergency Rental Assistance Program Funds - 34851-34852 - This fund accounts for the grant proceeds awarded through the United States Department of Treasury. Counties across the nation with populations over 200,000 people had the choice to opt in to receive direct funding under this grant. The County chose to opt in because we wanted to ensure our share of the funding could directly benefit County residents. This program assists residents of rental properties within the County that experienced a reduction in income due to the Coronavirus pandemic.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

ARP Emergency Food and Shelter Program Fund - 34856 - The fund accounts for federal grant proceeds awarded from Emergency Food and Shelter Program and allocated to Brazoria County from the local board of the United Way to provide emergency assistance to qualified residents.

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

Grant Auditable Voting Machines Fund - 36120 - This fund accounts for grant proceeds awarded under Texas Election Code Section 129.003(e) from the Secretary of State to convert previously purchased voting system into an auditable voting system. Since the conversion occurred prior to the November 8, 2022 election, the entire cost qualifies for reimbursement.

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.

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

GLO Follett Island Dune Restoration Project Fund - 36603 - This fund accounts for grant proceeds from Texas General Land Office (GLO) pursuant to Senate Bill 8 of the 87th Texas Legislature, Third Called Session (SB8) which allocated Coronavirus State and Local Fiscal Recovery Funds (SLFRF) received by the State of Texas under the American Rescue Plan. This funding supports their response to and recovery from the COVID-19 public health emergency.

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

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

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

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 Opioid Settlement Fund - 37710 - This fund accounts for the allocation from the Opioid Abatement Fund (Texas) Settlement Opioid Council used to remediate the opioid crisis in Texas through prevention and recovery efforts. Commissioners' Court approved the Opioids Settlement and Allocation Resolution on November 23, 2021 with Order No. 7.P.1.

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 provides funds for specific records preservation and automation projects.

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

CCSB41 Consolidated Records Management Fund - 38250 - Per Texas Senate Bill 41 and Local Government Code Section 135.154 (County Records Management and Preservation Account), this County Clerk fund accounts for proceeds allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury. Expenditures are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the commissioners' court of a budget.

CCSB41 Clerk of Court Account Fund - 38251 - Per Texas Senate Bill 41 and Local Government Code Section 135.153, this County Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the clerk of the court account maintained in the county treasury. Expenditures are restricted to defray costs of services provided by a county clerk.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

DCSB41 Consolidated Records Management Fund - 38360 - Per Texas Senate Bill 41 and Local Government Code Section 135.154 (County Records Management and Preservation Account), this District Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury. Expenditure are restricted to records management and preservation services, including automation, performed by the court clerk on approval by the commissioners' court of a budget.

DCSB41 Clerk of Court Account Fund - 38361 - Per Texas Senate Bill 41 and Local Government Code Section 135.153, this District Clerk fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the clerk of the court account maintained in the county treasury. Expenditures are restricted to defray costs of services provided by a district clerk.

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.

JPSB41 Support Fund - 38420 - Per Texas Senate Bill 41 and Local Government Code Section 135.161 (Justice Court Support Fund), this fund accounts for the proceeds allocated under Section 135.103 (Local Consolidated Civil Fee for Justice Court) to the Justice Court Support fund maintained in the county treasury. Expenditures are restricted to defray the costs of services provided by a justice court.

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.

SB41 Court Facility Fee Fund - 38510 - Per Texas Senate Bill 41 and Local Government Code Section 135.152, this fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the Court Facility Fee fund maintained in the county treasury. Expenditures are restricted to the construction, renovation, or improvement of court facilities including debt service costs related to those facilities.

SB41 County Jury Fund - 38511 - Per Texas Senate Bill 41 and Local Government Code Section 135.156, this fund accounts for the proceeds allocated under Section 135.101 or 135.102 to the county jury fund maintained in the county treasury. Expenditures are restricted to fund juror reimbursements and otherwise finance jury services.

SB41 Language Access Fund - 38512 - Per Texas Senate Bill 41 and Local Government Code Section 135.155, this fund accounts for the proceeds allocated under Section 135.101, 135.102, or 135.103 to the language access fund maintained in the county treasury. Expenditures are restricted to provide language access services for individuals appearing before the court or receiving court services.

SB41 Guardianship Fund - 38513 - Per Texas Senate Bill 41 and Local Government Code Section 135.158 (Court-Initiated Guardianship Fund), this fund accounts for the proceeds allocated under Section 135.102 to the court-initiated guardianship fund maintained in the county treasury. Expenditures are restricted to supplement other available guardianship funds.

SB41 Court Reporter Service Fund - 38514 - Per Texas Senate Bill 41 and Local Government Code Section 51.601, this fund accounts for the proceeds allocated under Section 51.851(b). Commissioners' Court shall administer the fund to assist in the payment of court reporter services or other transcription services to comply with state or federal laws. Commissioners' Court shall assist any court in which a filed case requires collection of the court reporter service fee.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

SB41 Appellate Judicial System Fund - 38515 - Per Texas Senate Bill 41 and Local Government Code Section 22.229, this fund accounts for proceeds allocated under Sections 135.101(b)(1) or 135.102(b) to assist the court of appeals in the processing of appeals filed and defray costs and expenses incurred in its operation. The chief justice of each court of appeals is responsible for the management of the fund and has sole discretion on use of the money within limitations stated in Local Government Code Section 22.229.

SB41 Judicial Education and Support Fund - 38516 - Per Texas Senate Bill 41 and Local Government Code Section 135.159, this fund accounts for proceeds allocated under Section 135.102 maintained in the county treasury. Expenditures are restricted to probate court judge and staff continuing education including travel and related expenses in attending an activity of an organization accredited by the Texas Supreme Court for continuing judicial education or the county's contribution to fund the compensation required by Section 25.0022 for the statutory probate court presiding judge.

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

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

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

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

Pretrial Diversion Fund - 38750 - The fund accounts for the reimbursement fee authorized by Texas Code of Criminal Procedure Article 102.0121 and paid by defendants participating in a pretrial diversion program controlled by the district attorney. Expenses are restricted to the administration of the pretrial diversion program with a budget approved by commissioners' court.

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

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

Constable Precinct 2 Forfeiture Fund - 39020 - 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.

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.

K9 Bite Suit Fund - 39052 - This fund accounts for grant proceeds awarded from Running 4 Heroes-K9 Division to provide medical, training and/or safety equipment to K9 departments in need.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

United Way Emergency Assistance Fund - 39310 - The fund accounts for federal grant proceeds awarded from Emergency Food and Shelter Program and allocated to Brazoria County from the local board of the United Way to provide emergency assistance to qualified residents.

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

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

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

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

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

Special Assessment Funds - 39764-39777 - This fund accounts for the expenditures required to upgrade roads in the unincorporated area to County specifications. The one-time assessment covers material cost used in upgrading the roads to a condition to where they qualify for the County road system.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

Mosquito Control District Fund - 39900 - This fund accounts for the district approved by Brazoria County voters in April 1955 authorizing a separate tax not to exceed \$ 0.05 per \$ 100 valuation. In 1949, the State of Texas introduced mosquito control districts with House Bill 127.

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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

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

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

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

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

TXDOT CTIF Fund - 36802 - This fund accounts for grant proceeds awarded from Texas Department of Transportation (TXDOT) for transportation infrastructure projects.

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

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

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, 2022

	Special		
	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30502	HHS-RLSS Local Public Health Services Fund-30600
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	251,524	3,803	9,374
Inventories	-	-	-
Prepaid expenditures	7,514	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 259,038</u>	<u>\$ 3,803</u>	<u>\$ 9,374</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 71,399	\$ 1,446	\$ 1,296
Due to others	-	-	-
Due to other funds	187,639	2,357	8,078
Unearned revenue	-	-	-
Total liabilities	<u>259,038</u>	<u>3,803</u>	<u>9,374</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	7,514	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	<u>(7,514)</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 259,038</u>	<u>\$ 3,803</u>	<u>\$ 9,374</u>

Revenue Funds					
HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	COVID-19 Health Grant Funds 30707-30709	HHS- Infectious Disease Control Unit Fund-30710	HHS- COVID Health Disparities Fund-30711	COVID-PH Workforce Capacity Fund-30712	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
12,029	45,821	2,670	25,919	-	16,981
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,029</u>	<u>45,821</u>	<u>2,670</u>	<u>25,919</u>	<u>-</u>	<u>16,981</u>
\$ 5,538	\$ 4,748	\$ 933	\$ 5,540	\$ -	\$ 5,976
-	-	-	-	-	-
6,491	41,073	1,737	20,379	-	11,005
-	-	-	-	-	-
<u>12,029</u>	<u>45,821</u>	<u>2,670</u>	<u>25,919</u>	<u>-</u>	<u>16,981</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,029</u>	<u>45,821</u>	<u>2,670</u>	<u>25,919</u>	<u>-</u>	<u>16,981</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	HHS-CPS Title IV-E Legal Services Fund-30850	DHS Buffer Zone Protection Fund-31300	Special DHS Homeland Security- UASI Funds 31500-31501
ASSETS			
Cash and temporary investments	\$ -	\$ 13,729	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	127,680	-	6,059
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 127,680</u>	<u>\$ 13,729</u>	<u>\$ 6,059</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 73,178	\$ -	\$ 1,486
Due to others	-	-	-
Due to other funds	54,502	-	4,573
Unearned revenue	-	-	-
Total liabilities	<u>127,680</u>	<u>-</u>	<u>6,059</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	13,729	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>-</u>	<u>13,729</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 127,680</u>	<u>\$ 13,729</u>	<u>\$ 6,059</u>

Revenue Funds					
DHS State Homeland Security Program - SHSP Fund-31600	Section 8 Housing Choice Voucher Program Funds 32000-32152	CDBG County (HUD) Funds 32213-32215	HUD Texas CDBG Funds 32610-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200	USDOJ- CSCD VSP Fund-33251
\$ 500	\$ 1,353,475	\$ 1,181	\$ 19,763	\$ -	\$ -
-	-	-	-	-	-
-	19,814	-	-	-	-
-	-	52,217	127,158	23,816	1,845
-	-	-	-	-	-
-	14,480	1,852	-	-	-
-	-	-	-	-	-
<u>\$ 500</u>	<u>\$ 1,387,769</u>	<u>\$ 55,250</u>	<u>\$ 146,921</u>	<u>\$ 23,816</u>	<u>\$ 1,845</u>
\$ -	\$ 18,744	\$ 55,250	\$ 146,793	\$ 5,647	\$ -
-	-	-	-	-	-
-	-	-	-	18,169	1,845
-	<u>162,378</u>	-	<u>128</u>	-	-
-	<u>181,122</u>	<u>55,250</u>	<u>146,921</u>	<u>23,816</u>	<u>1,845</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	14,480	1,852	-	-	-
500	1,192,167	-	-	-	-
-	-	-	-	-	-
-	-	(1,852)	-	-	-
<u>500</u>	<u>1,206,647</u>	-	-	-	-
<u>\$ 500</u>	<u>\$ 1,387,769</u>	<u>\$ 55,250</u>	<u>\$ 146,921</u>	<u>\$ 23,816</u>	<u>\$ 1,845</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special		
	S.T.E.P. Drug Court Program Fund-33300	Recovery DWI Court Program Fund-33310	Veterans Court Program Fund-33320
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	4,758	5,596	6,086
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 4,758</u>	<u>\$ 5,596</u>	<u>\$ 6,086</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to others	-	-	-
Due to other funds	4,758	5,596	6,086
Unearned revenue	-	-	-
Total liabilities	<u>4,758</u>	<u>5,596</u>	<u>6,086</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,758</u>	<u>\$ 5,596</u>	<u>\$ 6,086</u>

Revenue Funds

USDOJ Domestic Violence Court Fund-33330	OJP Edward Byrne Memorial JAG Grant Fund-33415	USDOJ DEA Narcotics OT Expense Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510	USDOJ State Criminal Alien Assistance Fund-33900	TPW HRCP Bottomland Project Fund-34105
\$ -	\$ -	\$ -	\$ -	\$ 148,532	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
32,652	-	-	-	-	66,851
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,532</u>	<u>66,851</u>
\$ 2,831	\$ -	\$ -	\$ -	\$ -	\$ 6,009
-	-	-	-	-	-
29,821	-	-	-	-	60,842
-	-	-	-	148,532	-
<u>32,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,532</u>	<u>66,851</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,532</u>	<u>66,851</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special		
	TPW Resoft Trail Development Fund-34106	FEMA Flood Disaster 2016 Fund-34610	FEMA Harvey 2017 Fund-34615
ASSETS			
Cash and temporary investments	\$ -	\$ 40,340	\$ 903,623
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	44,571	-	342,784
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 44,571</u>	<u>\$ 40,340</u>	<u>\$ 1,246,407</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 70,941
Due to others	-	-	-
Due to other funds	44,571	-	-
Unearned revenue	-	6,362	163,217
Total liabilities	<u>44,571</u>	<u>6,362</u>	<u>234,158</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	33,978	1,012,249
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>-</u>	<u>33,978</u>	<u>1,012,249</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 44,571</u>	<u>\$ 40,340</u>	<u>\$ 1,246,407</u>

Revenue Funds

FEMA Hazard Mitigation Grant Program Fund-34616	FEMA Tropical Storm Laura Disaster 2020 Fund-34621	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624	FEMA Nicholas Disaster 2021 Fund-34625	FCC E-Rate Library Program Funds 34715-34716
\$ 265,284	\$ 125	\$ 12,912	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,191,533	-	-	-	-	253,821
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,456,817</u>	<u>\$ 125</u>	<u>\$ 12,912</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,821</u>
\$ 109,321	\$ 125	\$ 12,912	\$ -	\$ -	\$ 8,700
167,885	-	-	-	-	-
-	-	-	36,445	8,944	245,121
<u>1,179,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,456,817</u>	<u>125</u>	<u>12,912</u>	<u>36,445</u>	<u>8,944</u>	<u>253,821</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,445)</u>	<u>(8,944)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,445)</u>	<u>(8,944)</u>	<u>-</u>
<u>\$ 1,456,817</u>	<u>\$ 125</u>	<u>\$ 12,912</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,821</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Emergency Connectivity Fund-34717	Emergency Rental Assistance Program Funds 34851-34852	Special ARP Emergency Food and Shelter Program Fund-34856
ASSETS			
Cash and temporary investments	\$ -	\$ 984,545	\$ 696
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	49,690	-
Special assessments	-	-	-
Due from other governments	62,376	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	\$ 62,376	\$ 1,034,235	\$ 696
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 688,934	\$ 696
Due to others	-	-	-
Due to other funds	62,376	-	-
Unearned revenue	-	345,301	-
Total liabilities	62,376	1,034,235	696
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	-
Total liabilities, deferred inflows of resources and fund balance	\$ 62,376	\$ 1,034,235	\$ 696

Revenue Funds

TJJD Grant Funds 35000-35950	Grant Auditable Voting Machines Fund-36120	Veterans Treatment Court Fund-36410	GLO CEPRA-SLP Fund-36602	GLO Follet Dune Restoration Project Fund-36603	GLO Beach User Fees Fund-36605
\$ -	\$ 1,731,481	\$ -	\$ 15,037	\$ 1,503,423	\$ 20,495
-	-	-	-	-	-
-	-	-	-	-	-
263,854	8,001	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>263,854</u>	<u>1,739,482</u>	<u>-</u>	<u>15,037</u>	<u>1,503,423</u>	<u>20,495</u>
\$ 84,542	\$ 1,739,482	\$ -	\$ -	\$ 3,423	\$ 20,495
-	-	-	-	-	-
179,312	-	-	-	-	-
-	-	-	-	1,500,000	-
<u>263,854</u>	<u>1,739,482</u>	<u>-</u>	<u>-</u>	<u>1,503,423</u>	<u>20,495</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,037	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,037	-	-
<u>263,854</u>	<u>1,739,482</u>	<u>-</u>	<u>15,037</u>	<u>1,503,423</u>	<u>20,495</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special		
	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	65
Special assessments	-	-	-
Due from other governments	7,968	7,536	45,071
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 7,968</u>	<u>\$ 7,536</u>	<u>\$ 45,136</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 2,567	\$ 7,536	\$ 5,939
Due to others	-	-	-
Due to other funds	5,401	-	38,197
Unearned revenue	-	-	-
Total liabilities	<u>7,968</u>	<u>7,536</u>	<u>45,136</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 7,968</u>	<u>\$ 7,536</u>	<u>\$ 45,136</u>

Revenue Funds

OAG Opioid Settlement Fund-37710	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Economic Development Tax Abatement Fund-38010	BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100
\$ -	\$ -	\$ 39,530	\$ 1,194	\$ 96,262	\$ 86,894
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	800	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,330</u>	<u>\$ 1,194</u>	<u>\$ 96,262</u>	<u>\$ 86,894</u>
\$ -	\$ -	\$ 38,294	\$ 1,194	\$ -	\$ -
-	-	-	-	-	-
47,237	-	-	-	-	-
-	-	-	-	-	-
<u>47,237</u>	<u>-</u>	<u>38,294</u>	<u>1,194</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	800	-	-	-
-	-	1,236	-	96,262	86,894
-	-	-	-	-	-
(<u>47,237</u>)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(<u>47,237</u>)	<u>-</u>	<u>2,036</u>	<u>-</u>	<u>96,262</u>	<u>86,894</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,330</u>	<u>\$ 1,194</u>	<u>\$ 96,262</u>	<u>\$ 86,894</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Special Records Management County Clerk Criminal Fund-38130
ASSETS			
Cash and temporary investments	\$ 2,816,299	\$ 1,647,351	\$ 82,962
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	85,780	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 2,902,079</u>	<u>\$ 1,647,351</u>	<u>\$ 82,962</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 12,973	\$ 1,931	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>12,973</u>	<u>1,931</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	85,780	-	-
Restricted	2,803,326	1,645,420	82,962
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>2,889,106</u>	<u>1,645,420</u>	<u>82,962</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,902,079</u>	<u>\$ 1,647,351</u>	<u>\$ 82,962</u>

Revenue Funds

Civil, Criminal & Probate Records Management Fund-38200	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Records Preservation County Clerk Fund-38230	County/ District Specialty Court Fund-38240	CCSB41 Consolidated Records Management Fund-38250
\$ 539,426	\$ 2,775	\$ 114,698	\$ 94,100	\$ 81,597	\$ 31,176
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>539,426</u>	<u>2,775</u>	<u>114,698</u>	<u>94,100</u>	<u>81,597</u>	<u>31,176</u>
\$ 39	\$ -	\$ 158	\$ 10	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>39</u>	<u>-</u>	<u>158</u>	<u>10</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
539,387	2,775	114,540	94,090	81,597	31,176
-	-	-	-	-	-
-	-	-	-	-	-
<u>539,387</u>	<u>2,775</u>	<u>114,540</u>	<u>94,090</u>	<u>81,597</u>	<u>31,176</u>
<u>\$ 539,426</u>	<u>\$ 2,775</u>	<u>\$ 114,698</u>	<u>\$ 94,100</u>	<u>\$ 81,597</u>	<u>\$ 31,176</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special		
	CCSB41 Clerk of Court Account Fund-38251	Child Abuse Prevention Fund-38300	Family Protection Fund-38310
ASSETS			
Cash and temporary investments	\$ 64,438	\$ 22,283	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 64,438</u>	<u>\$ 22,283</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	-	27,101
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>27,101</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	64,438	22,283	-
Committed	-	-	-
Unassigned	-	-	(27,101)
Total fund balance	<u>64,438</u>	<u>22,283</u>	<u>(27,101)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 64,438</u>	<u>\$ 22,283</u>	<u>\$ -</u>

Revenue Funds

Records Management District Clerk Fund-38320	Records Archive District Clerk Fund-38330	Records Preservation District Clerk Fund-38340	Records Technology District Clerk Fund-38350	DCSB41 Consolidated Records Management Fund-38360	DCSB41 Clerk of Court Account Fund-38361
\$ 29,527	\$ 67,259	\$ 16,998	\$ 36,860	\$ 84,582	\$ 139,512
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>29,527</u>	<u>67,259</u>	<u>16,998</u>	<u>36,860</u>	<u>84,582</u>	<u>139,512</u>
\$ 439	\$ 5,991	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>439</u>	<u>5,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
29,088	61,268	16,998	36,860	84,582	139,512
-	-	-	-	-	-
<u>29,088</u>	<u>61,268</u>	<u>16,998</u>	<u>36,860</u>	<u>84,582</u>	<u>139,512</u>
<u>\$ 29,527</u>	<u>\$ 67,259</u>	<u>\$ 16,998</u>	<u>\$ 36,860</u>	<u>\$ 84,582</u>	<u>\$ 139,512</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special		
	Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420
ASSETS			
Cash and temporary investments	\$ 12,786	\$ 568,101	\$ 140,965
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	\$ 12,786	\$ 568,101	\$ 140,965
Total assets	\$ 12,786	\$ 568,101	\$ 140,965
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 12,048	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
	12,048	-	-
Total liabilities	12,048	-	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	738	568,101	140,965
Committed	-	-	-
Unassigned	-	-	-
	738	568,101	140,965
Total fund balance	738	568,101	140,965
Total liabilities, deferred inflows of resources and fund balance	\$ 12,786	\$ 568,101	\$ 140,965

Revenue Funds

Courthouse Security Fund-38500	SB41 Court Facility Fee Fund-38510	SB41 County Jury Fund-38511	SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513	SB41 Court Reporter Service Fund-38514
\$ 747,933	\$ 77,961	\$ 38,951	\$ 28,801	\$ 8,038	\$ 97,432
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>747,933</u>	<u>77,961</u>	<u>38,951</u>	<u>28,801</u>	<u>8,038</u>	<u>97,432</u>
\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
747,928	77,961	38,951	28,801	8,038	97,432
-	-	-	-	-	-
-	-	-	-	-	-
<u>747,928</u>	<u>77,961</u>	<u>38,951</u>	<u>28,801</u>	<u>8,038</u>	<u>97,432</u>
<u>\$ 747,933</u>	<u>\$ 77,961</u>	<u>\$ 38,951</u>	<u>\$ 28,801</u>	<u>\$ 8,038</u>	<u>\$ 97,432</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	SB41 Appellate Judicial System Fund-38515	SB41 Judicial Education and Support Fund-38516	Special Law Enforcement Officers Standards & Education Fund-38600
ASSETS			
Cash and temporary investments	\$ 19,518	\$ 3,970	\$ 135,609
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 19,518</u>	<u>\$ 3,970</u>	<u>\$ 135,609</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	19,518	3,970	135,609
Committed	-	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>19,518</u>	<u>3,970</u>	<u>135,609</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 19,518</u>	<u>\$ 3,970</u>	<u>\$ 135,609</u>

Revenue Funds

District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Pretrial Diversion Fund-38750	Voter Registration Fund-38810	Special Inventory Dealer Escrow-Tax Fund-38820
\$ 9,557	\$ 7,253	\$ 295,936	\$ 32,540	\$ -	\$ 125,556
-	-	-	-	-	-
-	-	-	-	-	-
-	124	-	-	4,134	-
-	-	-	-	-	-
-	-	-	-	12,300	-
-	-	-	-	-	-
<u>\$ 9,557</u>	<u>\$ 7,377</u>	<u>\$ 295,936</u>	<u>\$ 32,540</u>	<u>\$ 16,434</u>	<u>\$ 125,556</u>
\$ 81	\$ -	\$ 949	\$ -	\$ 250	\$ 240
-	-	-	-	-	-
-	-	-	-	3,884	-
-	<u>7,377</u>	-	-	-	-
<u>81</u>	<u>7,377</u>	<u>949</u>	<u>-</u>	<u>4,134</u>	<u>240</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	12,300	-
-	-	-	32,540	-	-
9,476	-	294,987	-	-	125,316
-	-	-	-	-	-
<u>9,476</u>	<u>-</u>	<u>294,987</u>	<u>32,540</u>	<u>12,300</u>	<u>125,316</u>
<u>\$ 9,557</u>	<u>\$ 7,377</u>	<u>\$ 295,936</u>	<u>\$ 32,540</u>	<u>\$ 16,434</u>	<u>\$ 125,556</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special		
	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920
ASSETS			
Cash and temporary investments	\$ 1,914	\$ 214,269	\$ 781,466
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	\$ 1,914	\$ 214,269	\$ 781,466
Total assets	\$ 1,914	\$ 214,269	\$ 781,466
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 18,018	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	32,978	-
	-	32,978	-
Total liabilities	-	50,996	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	1,914	163,273	781,466
Committed	-	-	-
Unassigned	-	-	-
	-	-	-
Total fund balance	1,914	163,273	781,466
Total liabilities, deferred inflows of resources and fund balance	\$ 1,914	\$ 214,269	\$ 781,466

Revenue Funds

Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040	K9 Bite Suit Fund-39052	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120
\$ 2,541	\$ 2,048	\$ -	\$ 396,029	\$ 1,440,424	\$ 653,496
-	-	-	-	-	-
-	-	-	146	-	-
-	-	-	-	-	-
-	-	-	-	-	68,509
-	-	-	1,200	-	14,150
-	-	-	-	-	-
<u>\$ 2,541</u>	<u>\$ 2,048</u>	<u>\$ -</u>	<u>\$ 397,375</u>	<u>\$ 1,440,424</u>	<u>\$ 736,155</u>
\$ -	\$ -	\$ -	\$ 12,003	\$ 368	\$ 208,698
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,057,061	-
-	-	-	12,003	1,057,429	208,698
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,200	-	82,659
2,541	2,048	-	-	-	444,798
-	-	-	384,172	382,995	-
-	-	-	-	-	-
<u>2,541</u>	<u>2,048</u>	<u>-</u>	<u>385,372</u>	<u>382,995</u>	<u>527,457</u>
<u>\$ 2,541</u>	<u>\$ 2,048</u>	<u>\$ -</u>	<u>\$ 397,375</u>	<u>\$ 1,440,424</u>	<u>\$ 736,155</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Special Bond & Occupational License Supervision Fund-39210
ASSETS			
Cash and temporary investments	\$ 173,573	\$ 18,686	\$ 3,042
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	\$ 173,573	\$ 18,686	\$ 3,042
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 3,366	\$ -	\$ 2,972
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	3,366	-	2,972
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	18,686	70
Committed	170,207	-	-
Unassigned	-	-	-
Total fund balance	170,207	18,686	70
Total liabilities, deferred inflows of resources and fund balance	\$ 173,573	\$ 18,686	\$ 3,042

Revenue Funds

Reliant Energy CARE/RELIEF Program Fund-39300	United Way Emergency Assistance Fund-39310	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	TPW Foundation Birding Fund-39615	Shoreline Restoration Task Force Fund-39620
\$ 12,291	\$ -	\$ 251,685	\$ 1,889	\$ 5,000	\$ 36,943
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	32,916	-	-	-
-	-	-	-	-	-
<u>\$ 12,291</u>	<u>\$ -</u>	<u>\$ 284,601</u>	<u>\$ 1,889</u>	<u>\$ 5,000</u>	<u>\$ 36,943</u>
\$ 267	\$ -	\$ 1,189	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,000	-
<u>267</u>	<u>-</u>	<u>1,189</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	32,916	-	-	-
12,024	-	250,496	1,889	-	36,943
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,024</u>	<u>-</u>	<u>283,412</u>	<u>1,889</u>	<u>-</u>	<u>36,943</u>
<u>\$ 12,291</u>	<u>\$ -</u>	<u>\$ 284,601</u>	<u>\$ 1,889</u>	<u>\$ 5,000</u>	<u>\$ 36,943</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special Revenue		
	2006 GoM Energy Security Fund-39630	Special Assessment Funds 39764-39777	Law Library Fund-39800
ASSETS			
Cash and temporary investments	\$ 2,731,872	\$ -	\$ 190,958
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	244
Special assessments	-	869,578	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	\$ 2,731,872	\$ 869,578	\$ 191,202
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 59,504	\$ 62,337	\$ 3,433
Due to others	-	-	-
Due to other funds	-	505,863	-
Unearned revenue	1,267,201	-	-
	1,326,705	568,200	3,433
Deferred Inflows of Resources:			
Deferred inflows of resources	-	869,578	-
	-	869,578	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	1,405,167	-	187,769
Committed	-	-	-
Unassigned	-	(568,200)	-
	1,405,167	(568,200)	187,769
Total liabilities, deferred inflows of resources and fund balance	\$ 2,731,872	\$ 869,578	\$ 191,202

Funds		Debt Service Funds			
Mosquito Control District Fund-39900	Total Special Revenue 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	2021 Certificate of Obligation I & S Fund-42200
\$ 1,115,201	\$ 23,495,098	\$ 1,052,738	\$ 11,497	\$ 393,991	\$ 3,848,072
21,338	21,338	10,602	20,757	11,511	32,023
-	69,959	-	-	-	-
-	869,578	-	-	-	-
-	3,054,612	-	-	-	-
545,777	614,286	-	-	-	-
625	171,617	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,682,941</u>	<u>\$ 28,296,488</u>	<u>\$ 1,063,340</u>	<u>\$ 32,254</u>	<u>\$ 405,502</u>	<u>\$ 3,880,095</u>
\$ 294,370	\$ 3,903,554	\$ -	\$ -	\$ -	\$ -
-	167,885	-	-	-	-
-	1,670,403	-	-	-	-
-	5,875,146	-	-	-	-
<u>294,370</u>	<u>11,616,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>19,236</u>	<u>888,814</u>	<u>9,483</u>	<u>18,856</u>	<u>10,375</u>	<u>28,930</u>
<u>19,236</u>	<u>888,814</u>	<u>9,483</u>	<u>18,856</u>	<u>10,375</u>	<u>28,930</u>
546,402	785,903	-	-	-	-
822,933	14,334,923	1,053,857	13,398	395,127	3,851,165
-	1,367,153	-	-	-	-
-	(697,293)	-	-	-	-
<u>1,369,335</u>	<u>15,790,686</u>	<u>1,053,857</u>	<u>13,398</u>	<u>395,127</u>	<u>3,851,165</u>
<u>\$ 1,682,941</u>	<u>\$ 28,296,488</u>	<u>\$ 1,063,340</u>	<u>\$ 32,254</u>	<u>\$ 405,502</u>	<u>\$ 3,880,095</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Debt Service Funds		
	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds
ASSETS			
Cash and temporary investments	\$ 130	\$ 3,010,786	\$ 8,317,214
Receivables (Net of Allowance for Uncollectibles):			
Taxes	2,111	34,472	111,476
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	<u>10,014,002</u>	<u>-</u>	<u>10,014,002</u>
Total assets	<u>\$ 10,016,243</u>	<u>\$ 3,045,258</u>	<u>\$ 18,442,692</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	<u>1,775</u>	<u>30,942</u>	<u>100,361</u>
Total deferred inflows of resources	<u>1,775</u>	<u>30,942</u>	<u>100,361</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	10,014,468	3,014,316	18,342,331
Committed	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>10,014,468</u>	<u>3,014,316</u>	<u>18,342,331</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 10,016,243</u>	<u>\$ 3,045,258</u>	<u>\$ 18,442,692</u>

Capital Projects Funds

USTREAS Restore Act Projects Fund-34850	DOI Parks CIAP Grant Fund-34860	TXDOT CR-58 CSJ 304 Fund-34881	TXDOT CR-59 CSJ 305 Fund-34882	TXDOT CR-101 CSJ 303 Fund-34883	TXDOT CTIF Fund-36802
\$ -	\$ 62,500	\$ 94,462	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,961,940	-	195,003	886,865	1,815,161	100,908
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,961,940</u>	<u>62,500</u>	<u>289,465</u>	<u>886,865</u>	<u>1,815,161</u>	<u>100,908</u>
\$ 7,205	\$ -	\$ 1,400	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,954,735	-	-	886,865	1,815,161	100,908
-	<u>62,500</u>	<u>288,065</u>	-	-	-
<u>1,961,940</u>	<u>62,500</u>	<u>289,465</u>	<u>886,865</u>	<u>1,815,161</u>	<u>100,908</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,961,940</u>	<u>62,500</u>	<u>289,465</u>	<u>886,865</u>	<u>1,815,161</u>	<u>100,908</u>

BRAZORIA COUNTY, TEXAS
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Capital Projects Funds		
	2018 Certificate of Obligation C & M Fund-52100	2022 EOC State Allocation Fund-52201	Ring of Honor C & M Fund-57200
ASSETS			
Cash and temporary investments	\$ 2,849,044	\$ 1,813,279	\$ 55,673
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 2,849,044</u>	<u>\$ 1,813,279</u>	<u>\$ 55,673</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 347,960	\$ 612,271	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>347,960</u>	<u>612,271</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	2,501,084	1,201,008	55,673
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>2,501,084</u>	<u>1,201,008</u>	<u>55,673</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,849,044</u>	<u>\$ 1,813,279</u>	<u>\$ 55,673</u>

<u>Total Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
\$ 4,874,958	\$ 36,687,270
-	132,814
-	69,959
-	869,578
4,959,877	8,014,489
-	614,286
-	171,617
-	<u>10,014,002</u>
<u>\$ 9,834,835</u>	<u>\$ 56,574,015</u>
\$ 968,836	\$ 4,872,390
-	167,885
4,757,669	6,428,072
<u>350,565</u>	<u>6,225,711</u>
<u>6,077,070</u>	<u>17,694,058</u>
-	<u>989,175</u>
-	<u>989,175</u>
-	785,903
3,757,765	36,435,019
-	1,367,153
-	<u>(697,293)</u>
<u>3,757,765</u>	<u>37,890,782</u>
<u>\$ 9,834,835</u>	<u>\$ 56,574,015</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	HHS Women, Infants & Children Programs Fund-30100	HHS Cities Readiness Initiative Fund-30502	Special HHS-RLSS Local Public Health Services Fund-30600
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	1,299,953	38,312	36,249
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	520	-	-
Total revenues	<u>1,300,473</u>	<u>38,312</u>	<u>36,249</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	1,300,473	38,329	36,249
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>1,300,473</u>	<u>38,329</u>	<u>36,249</u>
Excess (deficiency) of revenue over expenditures	<u>-</u>	<u>(17)</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	17	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>17</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Revenue Funds					
HHS-PHEP Hazards (Bioterrorism Grant) Fund-30705	COVID-19 Health Grant Funds 30707-30709	HHS- Infectious Disease Control Unit Fund-30710	HHS- COVID Health Disparities Fund-30711	COVID-PH Workforce Capacity Fund-30712	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156,582	392,440	36,291	138,121	63,984	29,040
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
157,548	386,455	36,291	138,121	63,984	116,438
-	-	-	-	-	-
-	5,985	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
157,548	392,440	36,291	138,121	63,984	116,438
(966)	-	-	-	-	(87,398)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
966	-	-	-	-	87,398
-	-	-	-	-	-
966	-	-	-	-	87,398
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	HHS-CPS Title IV-E Legal Services Fund-30850	DHS Buffer Zone Protection Fund-31300	Special DHS Homeland Security- UASI Funds 31500-31501
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	184,301	-	161,686
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>184,301</u>	<u>-</u>	<u>161,686</u>
Expenditures:			
Current:			
General administration	-	-	156,733
Judicial and legal	1,115,257	-	-
Financial administration	-	-	4,953
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Conservation	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>1,115,257</u>	<u>-</u>	<u>161,686</u>
Excess (deficiency) of revenue over expenditures	<u>(930,956)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	930,956	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>930,956</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance - beginning	-	13,729	-
Fund balance - ending	<u>\$ -</u>	<u>\$ 13,729</u>	<u>\$ -</u>

Revenue Funds

DHS State Homeland Security Program - SHSP Fund-31600	Section 8 Housing Choice Voucher Program Funds 32000-32152	CDBG County (HUD) Funds 32213-32215	HUD Texas CDBG Funds 32610-32620	USDOJ- Crime Victm Assistance VOCA Fund-33200	USDOJ- CSCD VSP Fund-33251
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,355,880	3,720,661	865,746	140,349	11,070
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,475	-	-	-	-
-	27,860	-	-	-	3,023
-	5,397,215	3,720,661	865,746	140,349	14,093
-	-	-	-	-	-
-	-	-	378	161,435	-
-	-	-	1,497	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	14,093
-	-	-	1,894	-	-
-	5,281,794	-	-	-	-
-	-	-	-	-	-
-	-	3,720,661	890,689	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,281,794	3,720,661	894,458	161,435	14,093
-	115,421	-	(28,712)	(21,086)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	30,031	21,086	-
-	-	-	(1,319)	-	-
-	-	-	28,712	21,086	-
-	115,421	-	-	-	-
500	1,091,226	-	-	-	-
\$ 500	\$ 1,206,647	\$ -	\$ -	\$ -	\$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	S.T.E.P. Drug Court Program Fund-33300	Recovery DWI Court Program Fund-33310	Special Veterans Court Program Fund-33320
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	4,758	5,596	25,536
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>4,758</u>	<u>5,596</u>	<u>25,536</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	4,758	5,596	25,536
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>4,758</u>	<u>5,596</u>	<u>25,536</u>
Excess (deficiency) of revenue over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Revenue Funds

USDOJ Domestic Violence Court Fund-33330	OJP Edward Byrne Memorial JAG Grant Fund-33415	USDOJ DEA Narcotics OT Expense Fund-33500	USDOJ Organized Crime Drug Enforcement Fund-33510	USDOJ State Criminal Alien Assistance Fund-33900	TPW HRCP Bottomland Project Fund-34105
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183,358	13,149	19,372	4,709	36,417	85,506
91	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,381	-
74,279	-	-	-	-	-
<u>257,728</u>	<u>13,149</u>	<u>19,372</u>	<u>4,709</u>	<u>37,798</u>	<u>85,506</u>
-	-	-	-	-	-
273,142	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	19,372	4,709	-	-
-	-	-	-	3,997	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,149	-	-	47,807	171,012
-	-	-	-	-	-
<u>273,142</u>	<u>13,149</u>	<u>19,372</u>	<u>4,709</u>	<u>51,804</u>	<u>171,012</u>
(15,414)	-	-	-	(14,006)	(85,506)
-	-	-	-	14,006	-
-	-	-	-	-	-
-	-	-	-	-	-
15,414	-	-	-	-	85,506
<u>15,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,006</u>	<u>85,506</u>
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	TPW Resort Trail Development Fund-34106	FEMA Flood Disaster 2016 Fund-34610	Special FEMA Harvey 2017 Fund-34615
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	44,571	-	317,661
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>44,571</u>	<u>-</u>	<u>317,661</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	209,185
Health and welfare	-	-	-
Culture and recreation	-	-	137,210
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	55,713	-	68,724
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>55,713</u>	<u>-</u>	<u>415,119</u>
Excess (deficiency) of revenue over expenditures	<u>(11,142)</u>	<u>-</u>	<u>(97,458)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	11,142	-	206,154
Transfers out	-	-	(4,539)
Total other financing sources (uses)	<u>11,142</u>	<u>-</u>	<u>201,615</u>
Net change in fund balance	-	-	104,157
Fund balance - beginning	-	33,978	908,092
Fund balance - ending	<u>\$ -</u>	<u>\$ 33,978</u>	<u>\$ 1,012,249</u>

Revenue Funds

FEMA Hazard Mitigation Grant Program Fund-34616	FEMA Tropical Storm Laura Disaster 2020 Fund-34621	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624	FEMA Nicholas Disaster 2021 Fund-34625	FCC E-Rate Library Program Funds 34715-34716
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,613,461	4,560	-	-	-	247,859
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
174,232	-	-	-	-	-
<u>2,787,693</u>	<u>4,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,859</u>
-	-	2,994	-	-	-
-	-	46,800	-	-	-
5,530	-	13,254	-	-	344,609
-	-	-	-	-	-
-	-	1,181	-	-	-
-	-	715	-	-	-
-	-	30,972	-	-	-
-	-	-	36,445	7,473	-
-	-	287,792	-	-	-
-	-	551	-	1,471	-
2,806,679	-	-	-	-	-
-	-	5,985	-	-	-
-	-	-	-	-	-
<u>2,812,209</u>	<u>-</u>	<u>390,244</u>	<u>36,445</u>	<u>8,944</u>	<u>344,609</u>
(24,516)	4,560	(390,244)	(36,445)	(8,944)	(96,750)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24,516	-	390,244	-	-	96,750
-	(4,560)	-	-	-	-
<u>24,516</u>	<u>(4,560)</u>	<u>390,244</u>	<u>-</u>	<u>-</u>	<u>96,750</u>
-	-	-	(36,445)	(8,944)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,445)</u>	<u>(8,944)</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ (36,445)	\$ (8,944)	\$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Emergency Connectivity Fund-34717	Emergency Rental Assistance Program Funds 34851-34852	Special ARP Emergency Food and Shelter Program Fund-34856
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	62,376	13,718,431	31,000
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	11,673	-
Miscellaneous	-	-	-
Total revenues	<u>62,376</u>	<u>13,730,104</u>	<u>31,000</u>
Expenditures:			
Current:			
General administration	-	13,742,581	-
Judicial and legal	-	-	-
Financial administration	-	13,042	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	31,000
Culture and recreation	62,376	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>62,376</u>	<u>13,755,623</u>	<u>31,000</u>
Excess (deficiency) of revenue over expenditures	<u>-</u>	<u>(25,519)</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	25,519	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>25,519</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Revenue Funds

TJJD Grant Funds 35000-35950	Grant Auditable Voting Machines Fund-36120	Veterans Treatment Court Fund-36410	GLO CEPRA-SLP Fund-36602	GLO Follet Dune Restoration Project Fund-36603	GLO Beach User Fees Fund-36605
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,004,198	2,490,883	78,019	-	-	47,089
-	-	-	-	-	8,840
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,004,198</u>	<u>2,490,883</u>	<u>78,019</u>	<u>-</u>	<u>-</u>	<u>55,929</u>
-	-	-	-	-	-
-	-	78,019	-	-	-
-	1,728,383	-	-	-	-
-	-	-	-	-	-
2,479,958	-	-	-	-	17,626
-	-	-	-	-	-
-	-	-	-	-	527,859
-	-	-	-	-	-
-	762,500	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,479,958</u>	<u>2,490,883</u>	<u>78,019</u>	<u>-</u>	<u>-</u>	<u>545,485</u>
(475,760)	-	-	-	-	(489,556)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
475,760	-	-	-	-	489,556
-	-	-	-	-	-
<u>475,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>489,556</u>
-	-	-	-	-	-
-	-	-	15,037	-	-
\$ -	\$ -	\$ -	\$ 15,037	\$ -	\$ -

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Special		
	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	45,198	30,144	193,389
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>45,198</u>	<u>30,144</u>	<u>193,389</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	73,200	30,144	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	193,389
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>73,200</u>	<u>30,144</u>	<u>193,389</u>
Excess (deficiency) of revenue over expenditures	<u>(28,002)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	28,002	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>28,002</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Revenue Funds

OAG Opioid Settlement Fund-37710	OAG Regional Juvenile Mental Health Services Fund-37800	Emergency Management Fire Code Fund-38000	Economic Development Tax Abatement Fund-38010	BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,400	-	-	-	-
-	-	35	-	93,750	14,942
-	-	151,883	-	-	-
-	-	-	-	-	-
-	-	-	-	3	770
-	-	-	-	-	-
-	4,400	151,918	-	93,753	15,712
-	-	-	1,006	5	430
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,863	-	833,372	-	-	-
-	4,400	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
34,374	-	7,209	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,237	4,400	840,581	1,006	5	430
(47,237)	-	(688,663)	(1,006)	93,748	15,282
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	690,000	-	-	-
-	-	-	-	-	-
-	-	690,000	-	-	-
(47,237)	-	1,337	(1,006)	93,748	15,282
-	-	699	1,006	2,514	71,612
\$(47,237)	\$ -	\$ 2,036	\$ -	\$ 96,262	\$ 86,894

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Special Records Management County Clerk Criminal Fund-38130
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	800,240	787,150	33,143
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	23,443	13,856	720
Miscellaneous	-	-	-
Total revenues	<u>823,683</u>	<u>801,006</u>	<u>33,863</u>
Expenditures:			
Current:			
General administration	741,691	529,665	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>741,691</u>	<u>529,665</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>81,992</u>	<u>271,341</u>	<u>33,863</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	81,992	271,341	33,863
Fund balance - beginning	<u>2,807,114</u>	<u>1,374,079</u>	<u>49,099</u>
Fund balance - ending	<u>\$ 2,889,106</u>	<u>\$ 1,645,420</u>	<u>\$ 82,962</u>

Revenue Funds

Civil, Criminal & Probate Records Management Fund-38200	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Records Preservation County Clerk Fund-38230	County/ District Specialty Court Fund-38240	CCSB41 Consolidated Records Management Fund-38250
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,625	-	8,279	10,045	43,010	31,176
-	-	-	-	-	-
-	-	-	-	-	-
4,520	27	1,112	1,180	673	-
-	-	-	-	-	-
<u>7,145</u>	<u>27</u>	<u>9,391</u>	<u>11,225</u>	<u>43,683</u>	<u>31,176</u>
13,985	-	2,977	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,985</u>	<u>-</u>	<u>2,977</u>	<u>-</u>	<u>-</u>	<u>-</u>
(<u>6,840</u>)	<u>27</u>	<u>6,414</u>	<u>11,225</u>	<u>43,683</u>	<u>31,176</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(<u>6,840</u>)	<u>27</u>	<u>6,414</u>	<u>11,225</u>	<u>43,683</u>	<u>31,176</u>
<u>546,227</u>	<u>2,748</u>	<u>108,126</u>	<u>82,865</u>	<u>37,914</u>	<u>-</u>
<u>\$ 539,387</u>	<u>\$ 2,775</u>	<u>\$ 114,540</u>	<u>\$ 94,090</u>	<u>\$ 81,597</u>	<u>\$ 31,176</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Special		
	CCSB41 Clerk of Court Account Fund-38251	Child Abuse Prevention Fund-38300	Family Protection Fund-38310
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	64,438	750	4,890
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	218	177
Miscellaneous	-	-	-
Total revenues	<u>64,438</u>	<u>968</u>	<u>5,067</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	32,000
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>32,000</u>
Excess (deficiency) of revenue over expenditures	<u>64,438</u>	<u>968</u>	<u>(26,933)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	64,438	968	(26,933)
Fund balance - beginning	<u>-</u>	<u>21,315</u>	<u>(168)</u>
Fund balance - ending	<u>\$ 64,438</u>	<u>\$ 22,283</u>	<u>\$(27,101)</u>

Revenue Funds

Records Management District Clerk Fund-38320	Records Archive District Clerk Fund-38330	Records Preservation District Clerk Fund-38340	Records Technology District Clerk Fund-38350	DCSB41 Consolidated Records Management Fund-38360	DCSB41 Clerk of Court Account Fund-38361
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
24,721	12,720	11,730	5,111	84,582	139,512
-	-	-	-	-	-
-	-	-	-	-	-
166	537	162	364	-	-
-	-	-	-	-	-
<u>24,887</u>	<u>13,257</u>	<u>11,892</u>	<u>5,475</u>	<u>84,582</u>	<u>139,512</u>
-	-	-	-	-	-
18,974	18,920	-	1,193	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,974</u>	<u>18,920</u>	<u>-</u>	<u>1,193</u>	<u>-</u>	<u>-</u>
<u>5,913</u>	<u>(5,663)</u>	<u>11,892</u>	<u>4,282</u>	<u>84,582</u>	<u>139,512</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,913</u>	<u>(5,663)</u>	<u>11,892</u>	<u>4,282</u>	<u>84,582</u>	<u>139,512</u>
<u>23,175</u>	<u>66,931</u>	<u>5,106</u>	<u>32,578</u>	<u>-</u>	<u>-</u>
<u>\$ 29,088</u>	<u>\$ 61,268</u>	<u>\$ 16,998</u>	<u>\$ 36,860</u>	<u>\$ 84,582</u>	<u>\$ 139,512</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Special		
	Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	63,330	56,165	140,965
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	5,454	-
Miscellaneous	-	-	-
Total revenues	<u>63,330</u>	<u>61,619</u>	<u>140,965</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	11,886	13,613	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	268,581	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>280,467</u>	<u>13,613</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>(217,137)</u>	<u>48,006</u>	<u>140,965</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	217,000	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>217,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(137)</u>	<u>48,006</u>	<u>140,965</u>
Fund balance - beginning	<u>875</u>	<u>520,095</u>	<u>-</u>
Fund balance - ending	<u>\$ 738</u>	<u>\$ 568,101</u>	<u>\$ 140,965</u>

Revenue Funds

Courthouse Security Fund-38500	SB41 Court Facility Fee Fund-38510	SB41 County Jury Fund-38511	SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513	SB41 Court Reporter Service Fund-38514
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192,154	77,961	38,951	28,801	8,038	97,432
-	-	-	-	-	-
-	-	-	-	-	-
6,761	-	-	-	-	-
303	-	-	-	-	-
<u>199,218</u>	<u>77,961</u>	<u>38,951</u>	<u>28,801</u>	<u>8,038</u>	<u>97,432</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>199,218</u>	<u>77,961</u>	<u>38,951</u>	<u>28,801</u>	<u>8,038</u>	<u>97,432</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>199,218</u>	<u>77,961</u>	<u>38,951</u>	<u>28,801</u>	<u>8,038</u>	<u>97,432</u>
<u>548,710</u>	-	-	-	-	-
<u>\$ 747,928</u>	<u>\$ 77,961</u>	<u>\$ 38,951</u>	<u>\$ 28,801</u>	<u>\$ 8,038</u>	<u>\$ 97,432</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	SB41 Appellate Judicial System Fund-38515	SB41 Judicial Education and Support Fund-38516	Special Law Enforcement Officers Standards & Education Fund-38600
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	19,587
Charges for services	19,518	3,970	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	1,362
Miscellaneous	-	-	-
Total revenues	<u>19,518</u>	<u>3,970</u>	<u>20,949</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	2,034
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	25,949
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>27,983</u>
Excess (deficiency) of revenue over expenditures	<u>19,518</u>	<u>3,970</u>	<u>(7,034)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	19,518	3,970	(7,034)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>142,643</u>
Fund balance - ending	<u>\$ 19,518</u>	<u>\$ 3,970</u>	<u>\$ 135,609</u>

Revenue Funds

District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	District Attorney Forfeiture CCP Chapter 59 Fund-38730	Pretrial Diversion Fund-38750	Voter Registration Fund-38810	Special Inventory Dealer Escrow-Tax Fund-38820
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,986
-	19,833	-	-	49,809	-
2,037	-	-	32,540	-	-
-	-	-	-	-	-
-	-	114,288	-	-	-
-	-	-	-	-	-
-	12	2,757	-	-	14,571
-	-	108,863	-	-	-
<u>2,037</u>	<u>19,845</u>	<u>225,908</u>	<u>32,540</u>	<u>49,809</u>	<u>22,557</u>
-	-	-	-	-	-
2,116	19,845	75,277	-	-	-
-	-	-	-	-	4,803
-	-	-	-	51,495	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,116</u>	<u>19,845</u>	<u>75,277</u>	<u>-</u>	<u>51,495</u>	<u>4,803</u>
(79)	-	150,631	32,540	(1,686)	17,754
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	786	-
-	-	-	-	-	-
-	-	-	-	786	-
(79)	-	150,631	32,540	(900)	17,754
<u>9,555</u>	<u>-</u>	<u>144,356</u>	<u>-</u>	<u>13,200</u>	<u>107,562</u>
<u>\$ 9,476</u>	<u>\$ -</u>	<u>\$ 294,987</u>	<u>\$ 32,540</u>	<u>\$ 12,300</u>	<u>\$ 125,316</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Special		
	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	176,284	181,534
Licenses and permits	-	-	-
Fines and forfeitures	50	-	-
Special assessments	-	-	-
Investment income	18	3,736	5,934
Miscellaneous	-	-	-
Total revenues	68	180,020	187,468
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	165,168	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	165,168	-
Excess (deficiency) of revenue over expenditures	68	14,852	187,468
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	68	14,852	187,468
Fund balance - beginning	1,846	148,421	593,998
Fund balance - ending	\$ 1,914	\$ 163,273	\$ 781,466

Revenue Funds

Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040	K9 Bite Suit Fund-39052	Sheriff Contraband Forfeiture Fund-39100	Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	1,562,296
-	-	-	-	-	-
2,527	-	-	817	150,034	-
-	-	-	-	-	-
14	12	-	3,592	8,928	6,086
-	-	1,200	-	269,871	144
<u>2,541</u>	<u>12</u>	<u>1,200</u>	<u>4,409</u>	<u>428,833</u>	<u>1,568,526</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,200	107,186	258,750	-
-	-	-	-	-	1,325,092
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	318,547
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,200	107,186	258,750	1,643,639
<u>2,541</u>	<u>12</u>	<u>-</u>	<u>(102,777)</u>	<u>170,083</u>	<u>(75,113)</u>
-	-	-	-	-	-
-	-	-	145	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	168,411	-	-
-	-	-	-	(168,411)	-
-	-	-	168,556	(168,411)	-
2,541	12	-	65,779	1,672	(75,113)
-	2,036	-	319,593	381,323	602,570
<u>\$ 2,541</u>	<u>\$ 2,048</u>	<u>\$ -</u>	<u>\$ 385,372</u>	<u>\$ 382,995</u>	<u>\$ 527,457</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Special Revenue Bond & Occupational License Supervision Fund-39210
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	8,616	21,677
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	1,744	-	-
Miscellaneous	-	-	-
Total revenues	<u>1,744</u>	<u>8,616</u>	<u>21,677</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	29,976	-	-
Corrections	-	-	84,592
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>29,976</u>	<u>-</u>	<u>84,592</u>
Excess (deficiency) of revenue over expenditures	<u>(28,232)</u>	<u>8,616</u>	<u>(62,915)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	62,000
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>62,000</u>
Net change in fund balance	<u>(28,232)</u>	<u>8,616</u>	<u>(915)</u>
Fund balance - beginning	<u>198,439</u>	<u>10,070</u>	<u>985</u>
Fund balance - ending	<u>\$ 170,207</u>	<u>\$ 18,686</u>	<u>\$ 70</u>

Revenue Funds

Reliant Energy CARE/RELIEF Program Fund-39300	United Way Emergency Assistance Fund-39310	Library Special Projects Fund-39410	SEP Wastewater Environmental Health - TCEQ Fund-39500	TPW Foundation Birding Fund-39615	Shoreline Restoration Task Force Fund-39620
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20,000	40,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,488	-	-	364
-	-	165,929	11,175	-	-
<u>20,000</u>	<u>40,000</u>	<u>168,417</u>	<u>11,175</u>	<u>-</u>	<u>364</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,202	40,006	-	-	-	-
-	-	192,877	-	1,166	1,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,202</u>	<u>40,006</u>	<u>192,877</u>	<u>-</u>	<u>1,166</u>	<u>1,500</u>
<u>3,798</u>	<u>(6)</u>	<u>(24,460)</u>	<u>11,175</u>	<u>(1,166)</u>	<u>(1,136)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,798</u>	<u>(6)</u>	<u>(24,460)</u>	<u>11,175</u>	<u>(1,166)</u>	<u>(1,136)</u>
<u>8,226</u>	<u>6</u>	<u>307,872</u>	<u>(9,286)</u>	<u>1,166</u>	<u>38,079</u>
<u>\$ 12,024</u>	<u>\$ -</u>	<u>\$ 283,412</u>	<u>\$ 1,889</u>	<u>\$ -</u>	<u>\$ 36,943</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Special Revenue		
	2006 GoM Energy Security Fund-39630	Special Assessment Funds 39764-39777	Law Library Fund-39800
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	1,104,027	-	-
Charges for services	-	-	193,506
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	108,548	-
Investment income	25,345	-	3,700
Miscellaneous	-	-	14,261
Total revenues	<u>1,129,372</u>	<u>108,548</u>	<u>211,467</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	317,312
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	153,433	-
Health and welfare	-	-	-
Culture and recreation	20,000	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	1,109,372	285,238	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>1,129,372</u>	<u>438,671</u>	<u>317,312</u>
Excess (deficiency) of revenue over expenditures	<u>-</u>	<u>(330,123)</u>	<u>(105,845)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	189,820	70,000
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>189,820</u>	<u>70,000</u>
Net change in fund balance	<u>-</u>	<u>(140,303)</u>	<u>(35,845)</u>
Fund balance - beginning	<u>1,405,167</u>	<u>(427,897)</u>	<u>223,614</u>
Fund balance - ending	<u>\$ 1,405,167</u>	<u>\$(568,200)</u>	<u>\$ 187,769</u>

Funds		Debt Service Funds			
Mosquito Control District Fund-39900	Total Special Revenue 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	2021 Certificate of Obligation I & S Fund-42200
\$ 2,167,853	\$ 2,175,839	\$ 1,120,134	\$ 1,812,234	\$ 682,494	\$ 3,957,433
-	36,195,561	-	-	-	-
-	5,087,555	-	-	-	-
-	151,883	-	-	-	-
-	267,716	-	-	-	-
-	108,548	-	-	-	-
14,432	181,767	9,782	1,415	4,925	46,822
21,000	872,660	-	-	-	-
<u>2,203,285</u>	<u>45,041,529</u>	<u>1,129,916</u>	<u>1,813,649</u>	<u>687,419</u>	<u>4,004,255</u>
-	15,192,067	-	-	-	-
-	2,327,435	-	-	-	-
-	387,688	-	-	-	-
-	1,945,046	-	-	-	-
-	1,181	-	-	-	-
-	1,580,299	-	-	-	-
-	3,943,104	-	-	-	-
-	408,430	-	-	-	-
2,114,934	10,239,005	-	-	-	-
-	945,010	-	-	-	-
-	2,806,679	-	-	-	-
-	4,611,350	-	-	-	-
28,075	2,913,690	-	-	-	-
-	-	905,000	1,420,000	305,000	415,000
-	-	190,500	812,999	349,525	3,659,153
<u>2,143,009</u>	<u>47,300,984</u>	<u>1,095,500</u>	<u>2,232,999</u>	<u>654,525</u>	<u>4,074,153</u>
60,276	(2,259,455)	34,416	(419,350)	32,894	(69,898)
-	14,151	-	-	-	-
-	-	-	15,815,000	-	-
-	-	-	3,236,127	-	850,040
-	-	-	(19,053,325)	-	-
-	4,317,034	-	80,000	-	-
-	(178,829)	(80,000)	-	-	-
-	<u>4,152,356</u>	<u>(80,000)</u>	<u>77,802</u>	-	<u>850,040</u>
60,276	1,892,901	(45,584)	(341,548)	32,894	780,142
<u>1,309,059</u>	<u>13,897,785</u>	<u>1,099,441</u>	<u>354,946</u>	<u>362,233</u>	<u>3,071,023</u>
<u>\$ 1,369,335</u>	<u>\$ 15,790,686</u>	<u>\$ 1,053,857</u>	<u>\$ 13,398</u>	<u>\$ 395,127</u>	<u>\$ 3,851,165</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Debt Service Funds		
	Toll Road I & S Fund-44000	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds
Revenues:			
Property taxes	\$ 6,484	\$ 3,589,378	\$ 11,168,157
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	28,983	91,927
Miscellaneous	-	-	-
Total revenues	<u>6,484</u>	<u>3,618,361</u>	<u>11,260,084</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	2,520,000	5,565,000
Interest and fiscal charges	-	1,077,026	6,089,203
Total expenditures	<u>-</u>	<u>3,597,026</u>	<u>11,654,203</u>
Excess (deficiency) of revenue over expenditures	<u>6,484</u>	<u>21,335</u>	<u>(394,119)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	4,555,000	20,370,000
Premium on general obligation bonds	-	718,080	4,804,247
Payments to escrow agent	-	(5,197,650)	(24,250,975)
Transfers in	-	-	80,000
Transfers out	-	-	(80,000)
Total other financing sources (uses)	<u>-</u>	<u>75,430</u>	<u>923,272</u>
Net change in fund balance	6,484	96,765	529,153
Fund balance - beginning	<u>10,007,984</u>	<u>2,917,551</u>	<u>17,813,178</u>
Fund balance - ending	<u>\$ 10,014,468</u>	<u>\$ 3,014,316</u>	<u>\$ 18,342,331</u>

Capital Projects Funds

USTREAS Restore Act Projects Fund-34850	DOI Parks CIAP Grant Fund-34860	TXDOT CR-58 CSJ 304 Fund-34881	TXDOT CR-59 CSJ 305 Fund-34882	TXDOT CR-101 CSJ 303 Fund-34883	TXDOT CTIF Fund-36802
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,960,704	-	157,550	682,766	687,249	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,961,438	-	469,756	2,271,577	859,061	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,961,438</u>	<u>-</u>	<u>469,756</u>	<u>2,271,577</u>	<u>859,061</u>	<u>-</u>
(734)	-	(312,206)	(1,588,811)	(171,812)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
734	-	312,206	1,588,811	171,812	-
-	-	-	-	-	-
<u>734</u>	<u>-</u>	<u>312,206</u>	<u>1,588,811</u>	<u>171,812</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Capital Projects Funds		
	2018 Certificate of Obligation C & M Fund-52100	2022 EOC State Allocation Fund-52201	Ring of Honor C & M Fund-57200
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	23,248	22,827	548
Miscellaneous	-	-	-
Total revenues	23,248	22,827	548
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	1,353,392	3,821,819	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,353,392	3,821,819	-
Excess (deficiency) of revenue over expenditures	(1,330,144)	(3,798,992)	548
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Premium on general obligation bonds	-	-	-
Payments to escrow agent	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	(1,330,144)	(3,798,992)	548
Fund balance - beginning	3,831,228	5,000,000	55,125
Fund balance - ending	\$ 2,501,084	\$ 1,201,008	\$ 55,673

<u>Total Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
\$ -	\$ 13,343,996
5,488,269	41,683,830
-	5,087,555
-	151,883
-	267,716
-	108,548
46,623	320,317
-	<u>872,660</u>
<u>5,534,892</u>	<u>61,836,505</u>
-	15,192,067
-	2,327,435
-	387,688
-	1,945,046
-	1,181
-	1,580,299
-	3,943,104
-	408,430
-	10,239,005
-	945,010
-	2,806,679
-	4,611,350
12,737,043	15,650,733
-	5,565,000
-	<u>6,089,203</u>
<u>12,737,043</u>	<u>71,692,230</u>
(<u>7,202,151</u>)	(<u>9,855,725</u>)
-	14,151
-	20,370,000
-	4,804,247
-	(24,250,975)
2,073,563	6,470,597
-	(<u>258,829</u>)
<u>2,073,563</u>	<u>7,149,191</u>
(<u>5,128,588</u>)	(<u>2,706,534</u>)
<u>8,886,353</u>	<u>40,597,316</u>
<u>\$ 3,757,765</u>	<u>\$ 37,890,782</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, 2022**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	\$ 844,356	\$ 844,356	\$ 716,690	\$ 127,666
Operating expenditures	90,650	76,099	30,551	45,548
Total County Judge	935,006	920,455	747,241	173,214
South Service Center:				
Salaries and wages, and employee benefits	425,885	429,885	427,165	2,720
Operating expenditures	5,025	9,025	6,236	2,789
Total South Service Center	430,910	438,910	433,401	5,509
Central Service Center:				
Salaries and wages, and employee benefits	449,669	454,469	451,240	3,229
Operating expenditures	3,450	6,850	4,498	2,352
Total Central Service Center	453,119	461,319	455,738	5,581
North Service Center:				
Salaries and wages, and employee benefits	438,362	443,362	439,758	3,604
Operating expenditures	17,685	17,685	5,422	12,263
Total North Service Center	456,047	461,047	445,180	15,867
West Service Center:				
Salaries and wages, and employee benefits	465,650	468,650	465,553	3,097
Operating expenditures	24,250	24,250	8,936	15,314
Total West Service Center	489,900	492,900	474,489	18,411
County Clerk:				
Salaries and wages, and employee benefits	2,975,296	2,975,296	2,849,583	125,713
Operating expenditures	62,200	62,200	33,148	29,052
Total County Clerk	3,037,496	3,037,496	2,882,731	154,765
Veteran's Service:				
Salaries and wages, and employee benefits	233,796	236,996	235,461	1,535
Operating expenditures	5,963	6,048	4,522	1,526
Total Veteran's Service	239,759	243,044	239,983	3,061

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration - Continued:				
Emergency Management:				
Salaries and wages, and employee benefits	\$ 424,471	\$ 431,971	\$ 426,123	\$ 5,848
Operating expenditures	<u>71,100</u>	<u>71,290</u>	<u>22,322</u>	<u>48,968</u>
Total Emergency Management	<u>495,571</u>	<u>503,261</u>	<u>448,445</u>	<u>54,816</u>
Non-departmental:				
Operating expenditures	7,082,000	6,020,640	5,900,449	120,191
Capital outlay	<u>-</u>	<u>646,766</u>	<u>456,752</u>	<u>190,014</u>
Total Non-departmental	<u>7,082,000</u>	<u>6,667,406</u>	<u>6,357,201</u>	<u>310,205</u>
Total General Administration	<u>13,619,808</u>	<u>13,225,838</u>	<u>12,484,409</u>	<u>741,429</u>
Judicial and Legal:				
County Court at Law 1:				
Salaries and wages, and employee benefits	461,121	461,121	438,501	22,620
Operating expenditures	<u>154,200</u>	<u>219,763</u>	<u>204,542</u>	<u>15,221</u>
Total County Court at Law 1	<u>615,321</u>	<u>680,884</u>	<u>643,043</u>	<u>37,841</u>
County Court at Law 2:				
Salaries and wages, and employee benefits	505,657	505,657	498,828	6,829
Operating expenditures	<u>152,400</u>	<u>281,400</u>	<u>258,761</u>	<u>22,639</u>
Total County Court at Law 2	<u>658,057</u>	<u>787,057</u>	<u>757,589</u>	<u>29,468</u>
County Court at Law 3:				
Salaries and wages, and employee benefits	490,923	490,923	486,544	4,379
Operating expenditures	<u>181,058</u>	<u>252,130</u>	<u>238,586</u>	<u>13,544</u>
Total County Court at Law 3	<u>671,981</u>	<u>743,053</u>	<u>725,130</u>	<u>17,923</u>
County Court at Law 4:				
Salaries and wages, and employee benefits	506,899	506,899	502,596	4,303
Operating expenditures	<u>164,600</u>	<u>244,878</u>	<u>240,558</u>	<u>4,320</u>
Total County Court at Law 4	<u>671,499</u>	<u>751,777</u>	<u>743,154</u>	<u>8,623</u>
Probate Court Investigations:				
Salaries and wages, and employee benefits	176,973	179,973	177,591	2,382
Operating expenditures	<u>2,327</u>	<u>3,827</u>	<u>2,990</u>	<u>837</u>
Total Probate Court Investigations	<u>179,300</u>	<u>183,800</u>	<u>180,581</u>	<u>3,219</u>
District Courts:				
Salaries and wages, and employee benefits	670,982	670,982	621,587	49,395
Operating expenditures	<u>174,605</u>	<u>174,744</u>	<u>147,627</u>	<u>27,117</u>
Total District Courts	<u>845,587</u>	<u>845,726</u>	<u>769,214</u>	<u>76,512</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
District Court - 149th:				
Salaries and wages, and employee benefits	\$ 289,871	\$ 289,871	\$ 284,313	\$ 5,558
Operating expenditures	<u>365,000</u>	<u>570,000</u>	<u>592,095</u>	<u>(22,095)</u>
Total District Court - 149th	<u>654,871</u>	<u>859,871</u>	<u>876,408</u>	<u>(16,537)</u>
District Court - 239th:				
Salaries and wages, and employee benefits	294,048	294,048	287,207	6,841
Operating expenditures	<u>385,000</u>	<u>475,000</u>	<u>483,168</u>	<u>(8,168)</u>
Total District Court - 239th	<u>679,048</u>	<u>769,048</u>	<u>770,375</u>	<u>(1,327)</u>
District Court - 300th:				
Salaries and wages, and employee benefits	293,462	293,462	288,212	5,250
Operating expenditures	<u>330,000</u>	<u>360,000</u>	<u>315,499</u>	<u>44,501</u>
Total District Court - 300th	<u>623,462</u>	<u>653,462</u>	<u>603,711</u>	<u>49,751</u>
District Court - 412th:				
Salaries and wages, and employee benefits	291,113	291,113	285,631	5,482
Operating expenditures	<u>350,000</u>	<u>735,000</u>	<u>626,018</u>	<u>108,982</u>
Total District Court - 412th	<u>641,113</u>	<u>1,026,113</u>	<u>911,649</u>	<u>114,464</u>
District Court - 461st:				
Salaries and wages, and employee benefits	278,516	278,516	272,873	5,643
Operating expenditures	<u>365,000</u>	<u>315,000</u>	<u>272,128</u>	<u>42,872</u>
Total District Court - 461st	<u>643,516</u>	<u>593,516</u>	<u>545,001</u>	<u>48,515</u>
District Clerk:				
Salaries and wages, and employee benefits	2,998,437	2,998,437	2,838,005	160,432
Operating expenditures	<u>69,660</u>	<u>73,897</u>	<u>34,554</u>	<u>39,343</u>
Total District Clerk	<u>3,068,097</u>	<u>3,072,334</u>	<u>2,872,559</u>	<u>199,775</u>
Justice of the Peace Pct. 1, Pl. 1:				
Salaries and wages, and employee benefits	575,139	575,139	526,267	48,872
Operating expenditures	<u>17,933</u>	<u>17,933</u>	<u>5,459</u>	<u>12,474</u>
Total Justice of the Peace Pct. 1, Pl. 1	<u>593,072</u>	<u>593,072</u>	<u>531,726</u>	<u>61,346</u>
Justice of the Peace Pct. 1, Pl. 2:				
Salaries and wages, and employee benefits	507,342	507,342	495,521	11,821
Operating expenditures	<u>14,500</u>	<u>14,500</u>	<u>5,693</u>	<u>8,807</u>
Total Justice of the Peace Pct. 1, Pl. 2	<u>521,842</u>	<u>521,842</u>	<u>501,214</u>	<u>20,628</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
Justice of the Peace Pct. 2, Pl. 1:				
Salaries and wages, and employee benefits	\$ 547,590	\$ 547,590	\$ 510,879	\$ 36,711
Operating expenditures	<u>13,200</u>	<u>13,200</u>	<u>6,227</u>	<u>6,973</u>
Total Justice of the Peace Pct. 2, Pl. 1	<u>560,790</u>	<u>560,790</u>	<u>517,106</u>	<u>43,684</u>
Justice of the Peace Pct. 2, Pl. 2:				
Salaries and wages, and employee benefits	559,608	566,408	558,439	7,969
Operating expenditures	<u>20,850</u>	<u>20,850</u>	<u>6,782</u>	<u>14,068</u>
Total Justice of the Peace Pct. 2, Pl. 2	<u>580,458</u>	<u>587,258</u>	<u>565,221</u>	<u>22,037</u>
Justice of the Peace Pct. 3, Pl. 1:				
Salaries and wages, and employee benefits	496,326	496,326	479,535	16,791
Operating expenditures	<u>26,350</u>	<u>39,458</u>	<u>28,515</u>	<u>10,943</u>
Total Justice of the Peace Pct. 3, Pl. 1	<u>522,676</u>	<u>535,784</u>	<u>508,050</u>	<u>27,734</u>
Justice of the Peace Pct. 3, Pl. 2:				
Salaries and wages, and employee benefits	421,279	421,279	407,184	14,095
Operating expenditures	<u>13,900</u>	<u>14,087</u>	<u>8,359</u>	<u>5,728</u>
Total Justice of the Peace Pct. 3, Pl. 2	<u>435,179</u>	<u>435,366</u>	<u>415,543</u>	<u>19,823</u>
Justice of the Peace Pct. 4, Pl. 1:				
Salaries and wages, and employee benefits	481,449	493,449	488,410	5,039
Operating expenditures	<u>10,800</u>	<u>15,388</u>	<u>9,127</u>	<u>6,261</u>
Total Justice of the Peace Pct. 4, Pl. 1	<u>492,249</u>	<u>508,837</u>	<u>497,537</u>	<u>11,300</u>
Justice of the Peace Pct. 4, Pl. 2:				
Salaries and wages, and employee benefits	685,462	685,462	674,066	11,396
Operating expenditures	<u>17,650</u>	<u>17,721</u>	<u>9,819</u>	<u>7,902</u>
Total Justice of the Peace Pct. 4, Pl. 2	<u>703,112</u>	<u>703,183</u>	<u>683,885</u>	<u>19,298</u>
District Attorney:				
Salaries and wages, and employee benefits	8,911,753	8,911,753	8,835,147	76,606
Operating expenditures	<u>169,535</u>	<u>193,294</u>	<u>155,649</u>	<u>37,645</u>
Total District Attorney	<u>9,081,288</u>	<u>9,105,047</u>	<u>8,990,796</u>	<u>114,251</u>
Judicial Miscellaneous:				
Salaries and wages, and employee benefits	391,414	391,414	331,808	59,606
Operating expenditures	<u>2,240,450</u>	<u>2,240,450</u>	<u>1,664,253</u>	<u>576,197</u>
Total Judicial Miscellaneous	<u>2,631,864</u>	<u>2,631,864</u>	<u>1,996,061</u>	<u>635,803</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
Indigent Defense:				
Salaries and wages, and employee benefits	\$ 225,395	\$ 230,395	\$ 227,326	\$ 3,069
Operating expenditures	<u>7,171</u>	<u>7,171</u>	<u>2,975</u>	<u>4,196</u>
Total Indigent Defense	<u>232,566</u>	<u>237,566</u>	<u>230,301</u>	<u>7,265</u>
Bail Bond Board:				
Salaries and wages, and employee benefits	137,326	139,826	137,789	2,037
Operating expenditures	<u>5,500</u>	<u>5,500</u>	<u>2,443</u>	<u>3,057</u>
Total Bail Bond Board	<u>142,826</u>	<u>145,326</u>	<u>140,232</u>	<u>5,094</u>
Total Judicial and Legal	<u>26,449,774</u>	<u>27,532,576</u>	<u>25,976,086</u>	<u>1,556,490</u>
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	2,033,431	2,033,431	1,945,207	88,224
Operating expenditures	<u>21,415</u>	<u>21,415</u>	<u>12,959</u>	<u>8,456</u>
Total County Auditor	<u>2,054,846</u>	<u>2,054,846</u>	<u>1,958,166</u>	<u>96,680</u>
Purchasing:				
Salaries and wages, and employee benefits	817,123	817,123	762,478	54,645
Operating expenditures	<u>42,910</u>	<u>43,128</u>	<u>25,266</u>	<u>17,862</u>
Total Purchasing	<u>860,033</u>	<u>860,251</u>	<u>787,744</u>	<u>72,507</u>
County Treasurer:				
Salaries and wages, and employee benefits	387,485	387,485	384,089	3,396
Operating expenditures	<u>165,735</u>	<u>165,767</u>	<u>144,409</u>	<u>21,358</u>
Total County Treasurer	<u>553,220</u>	<u>553,252</u>	<u>528,498</u>	<u>24,754</u>
Human Resources:				
Salaries and wages, and employee benefits	884,493	884,493	829,452	55,041
Operating expenditures	<u>122,500</u>	<u>124,869</u>	<u>74,357</u>	<u>50,512</u>
Total Human Resources	<u>1,006,993</u>	<u>1,009,362</u>	<u>903,809</u>	<u>105,553</u>
Tax Assessor-Collector:				
Salaries and wages, and employee benefits	3,893,712	3,893,712	3,758,709	135,003
Operating expenditures	<u>476,128</u>	<u>477,469</u>	<u>460,196</u>	<u>17,273</u>
Total Tax Assessor-Collector	<u>4,369,840</u>	<u>4,371,181</u>	<u>4,218,905</u>	<u>152,276</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Financial Administration - Continued:				
Information Systems:				
Salaries and wages, and employee benefits	\$ 3,466,338	\$ 3,466,338	\$ 3,358,391	\$ 107,947
Operating expenditures	6,186,732	6,827,796	5,736,234	1,091,562
Capital outlay	-	538,696	800,053	(261,357)
Total Information Systems	9,653,070	10,832,830	9,894,678	938,152
Appraisal District Assessment:				
Operating expenditures	825,000	825,000	962,530	(137,530)
Total Appraisal District Assessment	825,000	825,000	962,530	(137,530)
Total Financial Administration	19,323,002	20,506,722	19,254,330	1,252,392
Elections:				
Salaries and wages, and employee benefits	797,343	867,343	749,720	117,623
Operating expenditures	352,150	459,758	417,741	42,017
Total Elections	1,149,493	1,327,101	1,167,461	159,640
Public Facilities:				
Courthouses and Associated Buildings:				
Salaries and wages, and employee benefits	2,312,049	2,312,049	2,201,045	111,004
Operating expenditures	1,670,700	1,754,599	1,646,742	107,857
Capital outlay	-	452,826	452,826	-
Total Courthouses and Associated Buildings	3,982,749	4,519,474	4,300,613	218,861
Property Insurance:				
Operating expenditures	1,000,000	1,617,600	1,617,599	1
Total Property Insurance	1,000,000	1,617,600	1,617,599	1
Total Public Facilities	4,982,749	6,137,074	5,918,212	218,862
Public Safety:				
County Sheriff:				
Salaries and wages, and employee benefits	21,243,147	21,243,147	20,935,513	307,634
Operating expenditures	2,686,912	3,054,314	2,539,824	514,490
Capital outlay	-	160,897	121,428	39,469
Total County Sheriff	23,930,059	24,458,358	23,596,765	861,593
Texas Department of Public Safety:				
Salaries and wages, and employee benefits	257,036	257,036	213,188	43,848
Operating expenditures	71	271	169	102
Total Texas Department of Public Safety:	257,107	257,307	213,357	43,950

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety - Continued:				
Constable - Precinct 1:				
Salaries and wages, and employee benefits	\$ 1,025,437	\$ 1,025,437	\$ 987,458	\$ 37,979
Operating expenditures	<u>140,850</u>	<u>140,809</u>	<u>123,182</u>	<u>17,627</u>
Total Constable - Precinct 1	<u>1,166,287</u>	<u>1,166,246</u>	<u>1,110,640</u>	<u>55,606</u>
Constable - Precinct 2:				
Salaries and wages, and employee benefits	907,303	1,002,303	974,706	27,597
Operating expenditures	<u>112,630</u>	<u>120,539</u>	<u>116,397</u>	<u>4,142</u>
Total Constable - Precinct 2	<u>1,019,933</u>	<u>1,122,842</u>	<u>1,091,103</u>	<u>31,739</u>
Constable - Precinct 3:				
Salaries and wages, and employee benefits	975,102	982,602	968,314	14,288
Operating expenditures	117,054	149,318	133,121	16,197
Capital outlay	<u>-</u>	<u>38,388</u>	<u>38,388</u>	<u>-</u>
Total Constable - Precinct 3	<u>1,092,156</u>	<u>1,170,308</u>	<u>1,139,823</u>	<u>30,485</u>
Constable - Precinct 4:				
Salaries and wages, and employee benefits	1,340,374	1,401,214	1,387,871	13,343
Operating expenditures	119,960	197,006	173,423	23,583
Capital outlay	<u>-</u>	<u>82,726</u>	<u>36,665</u>	<u>46,061</u>
Total Constable - Precinct 4	<u>1,460,334</u>	<u>1,680,946</u>	<u>1,597,959</u>	<u>82,987</u>
Intensive Community Service Program:				
Salaries and wages, and employee benefits	152,408	152,408	107,726	44,682
Operating expenditures	<u>56,690</u>	<u>56,733</u>	<u>43,040</u>	<u>13,693</u>
Total Intensive Community Service Program	<u>209,098</u>	<u>209,141</u>	<u>150,766</u>	<u>58,375</u>
Ambulance EMS:				
Operating expenditures	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>	<u>-</u>
Total Ambulance EMS	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>	<u>-</u>
Fire Protection:				
Salaries and wages, and employee benefits	54,880	54,880	35,696	19,184
Operating expenditures	<u>576,000</u>	<u>576,000</u>	<u>559,356</u>	<u>16,644</u>
Total Fire Protection	<u>630,880</u>	<u>630,880</u>	<u>595,052</u>	<u>35,828</u>
Total Public Safety	<u>29,861,854</u>	<u>30,792,028</u>	<u>29,591,465</u>	<u>1,200,563</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Corrections:				
Detention Center:				
Salaries and wages, and employee benefits	\$ 14,023,185	\$ 15,023,185	\$ 14,740,042	\$ 283,143
Operating expenditures	5,990,955	7,798,943	7,398,915	400,028
Capital outlay	-	72,281	69,629	2,652
Total Detention Center	20,014,140	22,894,409	22,208,586	685,823
Juvenile Probation:				
Salaries and wages, and employee benefits	8,167,458	8,167,458	6,983,658	1,183,800
Operating expenditures	1,484,504	1,475,109	1,131,928	343,181
Capital outlay	-	46,717	46,595	122
Total Juvenile Probation	9,651,962	9,689,284	8,162,181	1,527,103
Adult Probation:				
Operating expenditures	669,994	671,676	516,938	154,738
Total Adult Probation	669,994	671,676	516,938	154,738
Total Corrections	30,336,096	33,255,369	30,887,705	2,367,664
Health and Welfare:				
Health Department:				
Salaries and wages, and employee benefits	1,203,276	1,203,276	1,022,337	180,939
Operating expenditures	82,400	83,711	55,641	28,070
Total Health Department	1,285,676	1,286,987	1,077,978	209,009
Environmental Health:				
Salaries and wages, and employee benefits	1,469,304	1,479,604	1,466,914	12,690
Operating expenditures	181,493	91,993	30,793	61,200
Total Environmental Health	1,550,797	1,571,597	1,497,707	73,890
Child Protective Services:				
Operating expenditures	154,600	155,302	75,500	79,802
Total Child Protective Services	154,600	155,302	75,500	79,802
Water Lab:				
Salaries and wages, and employee benefits	207,313	207,313	201,893	5,420
Operating expenditures	58,300	59,235	47,153	12,082
Total Water Lab	265,613	266,548	249,046	17,502
County Welfare:				
Salaries and wages, and employee benefits	111,864	111,864	89,658	22,206
Operating expenditures	13,400	13,400	5,453	7,947
Total County Welfare	125,264	125,264	95,111	30,153

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Health and Welfare - Continued:				
Indigent Health Care:				
Salaries and wages, and employee benefits	\$ 179,212	\$ 179,212	\$ 154,384	\$ 24,828
Operating expenditures	<u>2,446,897</u>	<u>2,446,897</u>	<u>955,235</u>	<u>1,491,662</u>
Total Indigent Health Care	<u>2,626,109</u>	<u>2,626,109</u>	<u>1,109,619</u>	<u>1,516,490</u>
Total Health and Welfare	<u>6,008,059</u>	<u>6,031,807</u>	<u>4,104,961</u>	<u>1,926,846</u>
Public Assistance:				
Mental Health-Mental Retardation:				
Operating expenditures	<u>256,000</u>	<u>256,000</u>	<u>256,000</u>	<u>-</u>
Total Mental Health-Mental Retardation	<u>256,000</u>	<u>256,000</u>	<u>256,000</u>	<u>-</u>
Actions, Inc.:				
Operating expenditures	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Total Actions, Inc.	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Brazoria County Marine Protection:				
Operating expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Brazoria County Marine Protection	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Helpline:				
Operating expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Helpline	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Public Assistance	<u>358,000</u>	<u>358,000</u>	<u>358,000</u>	<u>-</u>
Culture and Recreation:				
Library:				
Salaries and wages, and employee benefits	6,484,425	6,484,425	6,171,847	312,578
Operating expenditures	<u>1,814,317</u>	<u>2,030,463</u>	<u>1,800,079</u>	<u>230,384</u>
Total Library	<u>8,298,742</u>	<u>8,514,888</u>	<u>7,971,926</u>	<u>542,962</u>
Parks and Recreation:				
Salaries and wages, and employee benefits	3,553,466	3,553,466	3,289,075	264,391
Operating expenditures	1,591,650	1,482,627	1,243,454	239,173
Capital outlay	-	<u>878,037</u>	<u>956,229</u>	<u>(78,192)</u>
Total Parks and Recreation	<u>5,145,116</u>	<u>5,914,130</u>	<u>5,488,758</u>	<u>425,372</u>
Fairgrounds:				
Salaries and wages, and employee benefits	100,256	101,956	100,453	1,503
Operating expenditures	165,000	183,258	180,562	2,696
Capital outlay	-	<u>28,338</u>	<u>28,338</u>	<u>-</u>
Total Fairgrounds	<u>265,256</u>	<u>313,552</u>	<u>309,353</u>	<u>4,199</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Culture and Recreation - Continued:				
Museum Supplement:				
Salaries and wages, and employee benefits	\$ 672,142	\$ 672,142	\$ 569,266	\$ 102,876
Operating expenditures	<u>16,615</u>	<u>16,615</u>	<u>5,550</u>	<u>11,065</u>
Total Museum Supplement	<u>688,757</u>	<u>688,757</u>	<u>574,816</u>	<u>113,941</u>
Total Culture and Recreation	<u>14,397,871</u>	<u>15,431,327</u>	<u>14,344,853</u>	<u>1,086,474</u>
Conservation:				
Agriculture Extension:				
Salaries and wages, and employee benefits	488,090	488,090	383,548	104,542
Operating expenditures	<u>49,700</u>	<u>47,055</u>	<u>36,526</u>	<u>10,529</u>
Total Agriculture Extension	<u>537,790</u>	<u>535,145</u>	<u>420,074</u>	<u>115,071</u>
Total Conservation	<u>537,790</u>	<u>535,145</u>	<u>420,074</u>	<u>115,071</u>
Environmental protection:				
Flood Plain Administrator:				
Salaries and wages, and employee benefits	293,265	297,065	293,470	3,595
Operating expenditures	<u>5,762</u>	<u>9,762</u>	<u>10,333</u>	<u>(571)</u>
Total Flood Plain Administrator	<u>299,027</u>	<u>306,827</u>	<u>303,803</u>	<u>3,024</u>
Total Environmental Protection	<u>299,027</u>	<u>306,827</u>	<u>303,803</u>	<u>3,024</u>
Total Current Expenditures	<u>\$ 147,323,523</u>	<u>\$ 155,439,814</u>	<u>\$ 144,811,359</u>	<u>\$ 10,628,455</u>



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, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Transportation:				
Engineers Office:				
Salaries and wages, and employee benefits	\$ 15,720,007	\$ 13,867,715	\$ 13,283,188	\$ 584,527
Operating expenditures	9,423,413	13,199,351	9,346,833	3,852,518
Total public transportation	25,143,420	27,067,066	22,630,021	4,437,045
Capital outlay	17,168,007	38,396,312	22,812,279	15,584,033
Total expenditures	<u>\$ 42,311,427</u>	<u>\$ 65,463,378</u>	<u>\$ 45,442,300</u>	<u>\$ 20,021,078</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Emergency Management Fire Code Fund - 38000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 35	\$ 35
Licenses and permits	110,000	110,000	151,883	41,883
Investment income	-	-	-	-
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>151,918</u>	<u>41,918</u>
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total general administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:				
Salaries and wages, and employee benefits	664,948	699,948	680,380	19,568
Operating expenditures	192,314	234,006	152,992	81,014
Capital outlay	<u>11,000</u>	<u>11,000</u>	<u>7,209</u>	<u>3,791</u>
Total public safety	<u>868,262</u>	<u>944,954</u>	<u>840,581</u>	<u>104,373</u>
Excess (deficiency) of revenues over expenditures	<u>(758,262)</u>	<u>(834,954)</u>	<u>(688,663)</u>	<u>146,291</u>
Other Financing Sources:				
Transfer in	<u>600,000</u>	<u>600,000</u>	<u>690,000</u>	<u>90,000</u>
Total other financing sources	<u>600,000</u>	<u>600,000</u>	<u>690,000</u>	<u>90,000</u>
Net change in fund balance	<u>(158,262)</u>	<u>(234,954)</u>	<u>1,337</u>	<u>236,291</u>
Fund balance - beginning	<u>699</u>	<u>699</u>	<u>699</u>	<u>-</u>
Fund balance - ending	<u>\$(157,563)</u>	<u>\$(234,255)</u>	<u>\$ 2,036</u>	<u>\$ 236,291</u>

Vital Statistics Fee Fund - 38100			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 13,000	\$ 13,000	\$ 14,942	\$ 1,942
-	-	-	-
<u>250</u>	<u>250</u>	<u>770</u>	<u>520</u>
<u>13,250</u>	<u>13,250</u>	<u>15,712</u>	<u>2,462</u>
<u>3,500</u>	<u>3,500</u>	<u>430</u>	<u>3,070</u>
<u>3,500</u>	<u>3,500</u>	<u>430</u>	<u>3,070</u>
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,750</u>	<u>9,750</u>	<u>15,282</u>	<u>5,532</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,750</u>	<u>9,750</u>	<u>15,282</u>	<u>5,532</u>
<u>71,612</u>	<u>71,612</u>	<u>71,612</u>	<u>-</u>
<u>\$ 81,362</u>	<u>\$ 81,362</u>	<u>\$ 86,894</u>	<u>\$ 5,532</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Records Management County Clerk Fund - 38110			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 750,000	\$ 750,000	\$ 800,240	\$ 50,240
Investment income	5,000	5,000	23,443	18,443
Total revenues	<u>755,000</u>	<u>755,000</u>	<u>823,683</u>	<u>68,683</u>
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	94,091	94,091	37,616	56,475
Operating expenditures	856,000	943,493	704,075	239,418
Capital outlay	-	54,100	-	54,100
Total general administration	<u>950,091</u>	<u>1,091,684</u>	<u>741,691</u>	<u>349,993</u>
Net change in fund balance	(195,091)	(336,684)	81,992	418,676
Fund balance - beginning	<u>2,807,114</u>	<u>2,807,114</u>	<u>2,807,114</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,612,023</u>	<u>\$ 2,470,430</u>	<u>\$ 2,889,106</u>	<u>\$ 418,676</u>

Records Archive County Clerk Fund - 38120

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 715,000	\$ 715,000	\$ 787,150	\$ 72,150
<u>2,500</u>	<u>2,500</u>	<u>13,856</u>	<u>11,356</u>
<u>717,500</u>	<u>717,500</u>	<u>801,006</u>	<u>83,506</u>
84,869	114,869	103,650	11,219
614,000	664,308	426,015	238,293
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>698,869</u>	<u>779,177</u>	<u>529,665</u>	<u>249,512</u>
18,631	(61,677)	271,341	333,018
<u>1,374,079</u>	<u>1,374,079</u>	<u>1,374,079</u>	<u>-</u>
<u>\$ 1,392,710</u>	<u>\$ 1,312,402</u>	<u>\$ 1,645,420</u>	<u>\$ 333,018</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Civil, Criminal & Probate Records Management Fund - 38200			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 60,000	\$ 60,000	\$ 2,625	\$(57,375)
Investment income	500	500	4,520	4,020
Total revenues	60,500	60,500	7,145	(53,355)
Expenditures:				
General Administration:				
Operating expenditures	38,500	41,839	13,985	27,854
Total General Administration	38,500	41,839	13,985	27,854
Judicial and Legal:				
Operating expenditures	-	-	-	-
Total Judicial and Legal	-	-	-	-
Financial Administration:				
Operating expenditures	-	-	-	-
Total Financial Administration	-	-	-	-
Net change in fund balance	22,000	18,661	(6,840)	(25,501)
Fund balance - beginning	546,227	546,227	546,227	-
Fund balance - ending	\$ 568,227	\$ 564,888	\$ 539,387	\$(25,501)

<u>County/District Court Technology Fund - 38220</u>			
<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 14,000	\$ 14,000	\$ 8,279	\$ (5,721)
<u>1,000</u>	<u>1,000</u>	<u>1,112</u>	<u>112</u>
<u>15,000</u>	<u>15,000</u>	<u>9,391</u>	<u>(5,609)</u>
-	<u>4,000</u>	<u>2,977</u>	<u>1,023</u>
-	<u>4,000</u>	<u>2,977</u>	<u>1,023</u>
<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>
<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>
<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>
<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>
-	(4,000)	6,414	10,414
<u>108,126</u>	<u>108,126</u>	<u>108,126</u>	-
<u>\$ 108,126</u>	<u>\$ 104,126</u>	<u>\$ 114,540</u>	<u>\$ 10,414</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Records Preservation County/District Clerk Fund - 38230			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 40,000	\$ 40,000	\$ 10,045	\$(29,955)
Investment income	2,500	2,500	1,180	(1,320)
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>11,225</u>	<u>(31,275)</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	-	-	-	-
Total Judicial and Legal	-	-	-	-
Net change in fund balance	42,500	42,500	11,225	(31,275)
Fund balance - beginning	<u>82,865</u>	<u>82,865</u>	<u>82,865</u>	<u>-</u>
Fund balance - ending	<u>\$ 125,365</u>	<u>\$ 125,365</u>	<u>\$ 94,090</u>	<u>\$(31,275)</u>

Family Protection Fund - 38310			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 21,000	\$ 21,000	\$ 4,890	\$ (16,110)
<u>250</u>	<u>250</u>	<u>177</u>	<u>(73)</u>
<u>21,250</u>	<u>21,250</u>	<u>5,067</u>	<u>(16,183)</u>
-	-	<u>32,000</u>	<u>(32,000)</u>
-	-	<u>32,000</u>	<u>(32,000)</u>
21,250	21,250	(26,933)	(48,183)
<u>(168)</u>	<u>(168)</u>	<u>(168)</u>	<u>-</u>
<u>\$ 21,082</u>	<u>\$ 21,082</u>	<u>\$ (27,101)</u>	<u>\$ (48,183)</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	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	\$ 24,721	\$(15,279)
Investment income	500	500	166	(334)
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>24,887</u>	<u>(15,613)</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	24,019	24,019	18,974	5,045
Operating expenditures	40,000	50,238	-	50,238
Total Judicial and Legal	<u>64,019</u>	<u>74,257</u>	<u>18,974</u>	<u>55,283</u>
Net change in fund balance	(23,519)	(33,757)	5,913	39,670
Fund balance - beginning	<u>23,175</u>	<u>23,175</u>	<u>23,175</u>	<u>-</u>
Fund balance - ending	<u>\$(344)</u>	<u>\$(10,582)</u>	<u>\$ 29,088</u>	<u>\$ 39,670</u>

Records Archive District Clerk Fund - 38330			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 43,000	\$ 43,000	\$ 12,720	\$ (30,280)
<u>500</u>	<u>500</u>	<u>537</u>	<u>37</u>
<u>43,500</u>	<u>43,500</u>	<u>13,257</u>	<u>(30,243)</u>
20,016	20,016	18,920	1,096
<u>95,000</u>	<u>97,262</u>	<u>-</u>	<u>97,262</u>
<u>115,016</u>	<u>117,278</u>	<u>18,920</u>	<u>98,358</u>
(71,516)	(73,778)	(5,663)	68,115
<u>66,931</u>	<u>66,931</u>	<u>66,931</u>	<u>-</u>
<u>\$(4,585)</u>	<u>\$(6,847)</u>	<u>\$ 61,268</u>	<u>\$ 68,115</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Records Technology District Clerk Fund - 38350			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 5,111	\$(14,889)
Investment income	-	-	364	364
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>5,475</u>	<u>(14,525)</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	<u>6,000</u>	<u>6,000</u>	<u>1,193</u>	<u>4,807</u>
Total Judicial and Legal	<u>6,000</u>	<u>6,000</u>	<u>1,193</u>	<u>4,807</u>
Public Safety:				
Salaries and wages, and employee benefits	-	-	-	-
Total Public Safety	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>14,000</u>	<u>14,000</u>	<u>4,282</u>	<u>(9,718)</u>
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	14,000	14,000	4,282	(9,718)
Fund balance - beginning	<u>32,578</u>	<u>32,578</u>	<u>32,578</u>	<u>-</u>
Fund balance - ending	<u>\$ 46,578</u>	<u>\$ 46,578</u>	<u>\$ 36,860</u>	<u>\$(9,718)</u>

Justice Court Building Security Fund - 38400			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 25,000	\$ 25,000	\$ 63,330	\$ 38,330
<u>750</u>	<u>750</u>	<u>-</u>	<u>(750)</u>
<u>25,750</u>	<u>25,750</u>	<u>63,330</u>	<u>37,580</u>
<u>1,000</u>	<u>11,954</u>	<u>11,886</u>	<u>68</u>
<u>1,000</u>	<u>11,954</u>	<u>11,886</u>	<u>68</u>
<u>293,925</u>	<u>293,925</u>	<u>268,581</u>	<u>25,344</u>
<u>293,925</u>	<u>293,925</u>	<u>268,581</u>	<u>25,344</u>
<u>(269,175)</u>	<u>(280,129)</u>	<u>(217,137)</u>	<u>62,992</u>
<u>-</u>	<u>-</u>	<u>217,000</u>	<u>217,000</u>
<u>-</u>	<u>-</u>	<u>217,000</u>	<u>217,000</u>
<u>(269,175)</u>	<u>(280,129)</u>	<u>(137)</u>	<u>279,992</u>
<u>875</u>	<u>875</u>	<u>875</u>	<u>-</u>
<u>\$(268,300)</u>	<u>\$(279,254)</u>	<u>\$ 738</u>	<u>\$ 279,992</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Justice Court Technology Fund - 38410			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 85,000	\$ 85,000	\$ 56,165	\$(28,835)
Investment income	3,500	3,500	5,454	1,954
Miscellaneous	-	-	-	-
Total revenues	<u>88,500</u>	<u>88,500</u>	<u>61,619</u>	<u>(26,881)</u>
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total General Administration	-	-	-	-
Judicial and Legal:				
Operating expenditures	<u>54,000</u>	<u>54,000</u>	<u>13,613</u>	<u>40,387</u>
Total Judicial and Legal	<u>54,000</u>	<u>54,000</u>	<u>13,613</u>	<u>40,387</u>
Financial Administration:				
Operating expenditures	<u>9,040</u>	<u>9,040</u>	-	<u>9,040</u>
Total Financial Administration	<u>9,040</u>	<u>9,040</u>	-	<u>9,040</u>
Public Facilities:				
Operating expenditures	-	-	-	-
Total Public Facilities	-	-	-	-
Excess of revenues over expenditures	<u>25,460</u>	<u>25,460</u>	<u>48,006</u>	<u>22,546</u>
Other Financing Uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balance	25,460	25,460	48,006	22,546
Fund balance - beginning	<u>520,095</u>	<u>520,095</u>	<u>520,095</u>	<u>-</u>
Fund balance - ending	<u>\$ 545,555</u>	<u>\$ 545,555</u>	<u>\$ 568,101</u>	<u>\$ 22,546</u>

Courtthouse Security Fund - 38500			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 175,000	\$ 175,000	\$ 192,154	\$ 17,154
5,000	5,000	6,761	1,761
<u>100</u>	<u>100</u>	<u>303</u>	<u>203</u>
<u>180,100</u>	<u>180,100</u>	<u>199,218</u>	<u>19,118</u>
<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
<u>120,100</u>	<u>120,100</u>	<u>199,218</u>	<u>79,118</u>
(200,000)	(200,000)	<u>-</u>	<u>200,000</u>
(200,000)	(200,000)	<u>-</u>	<u>200,000</u>
(79,900)	(79,900)	199,218	279,118
<u>548,710</u>	<u>548,710</u>	<u>548,710</u>	<u>-</u>
<u>\$ 468,810</u>	<u>\$ 468,810</u>	<u>\$ 747,928</u>	<u>\$ 279,118</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	<u>District Attorney Hot Check Collection Fund - 38710</u>			Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	20,000	20,000	2,037	(17,963)
Investment income	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>2,037</u>	<u>(17,963)</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	16,752	16,752	109	16,643
Operating expenditures	<u>3,000</u>	<u>3,000</u>	<u>2,007</u>	<u>993</u>
Total Judicial and Legal	<u>19,752</u>	<u>19,752</u>	<u>2,116</u>	<u>17,636</u>
Net change in fund balance	248	248	(79)	(327)
Fund balance - beginning	<u>9,555</u>	<u>9,555</u>	<u>9,555</u>	<u>-</u>
Fund balance - ending	<u>\$ 9,803</u>	<u>\$ 9,803</u>	<u>\$ 9,476</u>	<u>\$ (327)</u>

District Attorney Supplemental Fund - 38720			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 25,000	\$ 25,000	\$ 19,833	\$(5,167)
-	-	-	-
<u>70</u>	<u>70</u>	<u>12</u>	<u>(58)</u>
<u>25,070</u>	<u>25,070</u>	<u>19,845</u>	<u>(5,225)</u>
-	-	-	-
<u>22,500</u>	<u>22,500</u>	<u>19,845</u>	<u>2,655</u>
<u>22,500</u>	<u>22,500</u>	<u>19,845</u>	<u>2,655</u>
2,570	2,570	-	(2,570)
-	-	-	-
<u>\$ 2,570</u>	<u>\$ 2,570</u>	<u>\$ -</u>	<u>\$(2,570)</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	District Attorney Forfeiture CCP Chapter 59 Fund - 38730			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	65,000	65,000	114,288	49,288
Investment income	700	700	2,757	2,057
Miscellaneous	50,000	50,000	108,863	58,863
Total revenues	<u>115,700</u>	<u>115,700</u>	<u>225,908</u>	<u>110,208</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	45,200	105,200	75,277	29,923
Total Judicial and Legal	<u>45,200</u>	<u>105,200</u>	<u>75,277</u>	<u>29,923</u>
Financial Administration:				
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total Financial Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>70,500</u>	<u>10,500</u>	<u>150,631</u>	<u>140,131</u>
Other Financing Uses:				
Transfer out	(1,000)	(1,000)	-	(1,000)
Total other financing uses	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>
Net change in fund balance	69,500	9,500	150,631	139,131
Fund balance - beginning	<u>144,356</u>	<u>144,356</u>	<u>144,356</u>	<u>-</u>
Fund balance - ending	<u>\$ 213,856</u>	<u>\$ 153,856</u>	<u>\$ 294,987</u>	<u>\$ 139,131</u>

<u>Special Inventory Dealer Escrow - Tax Fund - 38820</u>			
<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 10,000	\$ 10,000	\$ 7,986	\$ (2,014)
-	-	-	-
12,000	12,000	14,571	2,571
-	-	-	-
<u>22,000</u>	<u>22,000</u>	<u>22,557</u>	<u>557</u>
-	-	-	-
-	-	-	-
25,000	25,548	4,803	20,745
-	<u>29,325</u>	-	<u>29,325</u>
<u>25,000</u>	<u>54,873</u>	<u>4,803</u>	<u>50,070</u>
(3,000)	(32,873)	17,754	50,627
-	-	-	-
-	-	-	-
(3,000)	(32,873)	17,754	50,627
<u>107,562</u>	<u>107,562</u>	<u>107,562</u>	-
<u>\$ 104,562</u>	<u>\$ 74,689</u>	<u>\$ 125,316</u>	<u>\$ 50,627</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Sheriff Contraband Forfeiture Fund - 39100			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 817	\$(9,183)
Investment income	4,000	4,000	3,592	(408)
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>4,409</u>	<u>(19,591)</u>
Expenditures:				
Public Safety:				
Operating expenditures	119,500	289,898	107,186	182,712
Capital outlay	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total Public Safety	<u>119,500</u>	<u>301,898</u>	<u>107,186</u>	<u>194,712</u>
Excess (deficiency) of revenues over expenditures	<u>(95,500)</u>	<u>(277,898)</u>	<u>(102,777)</u>	<u>175,121</u>
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	-	-	145	145
Transfer in	-	169,000	168,411	(589)
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>169,000</u>	<u>168,556</u>	<u>(444)</u>
Net change in fund balance	<u>(95,500)</u>	<u>(108,898)</u>	<u>65,779</u>	<u>174,677</u>
Fund balance - beginning	<u>319,593</u>	<u>319,593</u>	<u>319,593</u>	<u>-</u>
Fund balance - ending	<u>\$ 224,093</u>	<u>\$ 210,695</u>	<u>\$ 385,372</u>	<u>\$ 174,677</u>

Brazoria County Narcotics Task Force Fund - 39110			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 150,000	\$ 150,000	\$ 150,034	\$ 34
5,000	5,000	8,928	3,928
<u>150,000</u>	<u>150,000</u>	<u>269,871</u>	<u>119,871</u>
<u>305,000</u>	<u>305,000</u>	<u>428,833</u>	<u>123,833</u>
207,500	207,500	258,750	(51,250)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>207,500</u>	<u>207,500</u>	<u>258,750</u>	<u>(51,250)</u>
<u>97,500</u>	<u>97,500</u>	<u>170,083</u>	<u>72,583</u>
-	-	-	-
-	-	-	-
<u>-</u>	<u>(169,000)</u>	<u>(168,411)</u>	<u>589</u>
<u>-</u>	<u>(169,000)</u>	<u>(168,411)</u>	<u>589</u>
97,500	(71,500)	1,672	73,172
<u>381,323</u>	<u>381,323</u>	<u>381,323</u>	<u>-</u>
<u>\$ 478,823</u>	<u>\$ 309,823</u>	<u>\$ 382,995</u>	<u>\$ 73,172</u>

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

For the Year Ended September 30, 2022

	Sheriff Commissary Fund - 39120			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Charges for services	\$ 1,200,000	\$ 1,200,000	\$ 1,562,296	\$ 362,296
Fines and forfeitures	-	-	-	-
Investment income	5,000	5,000	6,086	1,086
Miscellaneous	-	-	144	144
Total revenues	<u>1,205,000</u>	<u>1,205,000</u>	<u>1,568,526</u>	<u>363,526</u>
Expenditures:				
Public Safety:				
Operating expenditures	-	-	-	-
Total Public Safety	-	-	-	-
Corrections:				
Salaries and wages, and employee benefits	216,577	219,577	214,322	5,255
Operating expenditures	853,500	1,178,500	1,110,770	67,730
Capital outlay	<u>120,000</u>	<u>380,000</u>	<u>318,547</u>	<u>61,453</u>
Total Corrections	<u>1,190,077</u>	<u>1,778,077</u>	<u>1,643,639</u>	<u>134,438</u>
Excess (deficiency) of revenues over expenditures	<u>14,923</u>	<u>(573,077)</u>	<u>(75,113)</u>	<u>497,964</u>
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	14,923	(573,077)	(75,113)	497,964
Fund balance - beginning	<u>602,570</u>	<u>602,570</u>	<u>602,570</u>	-
Fund balance - ending	<u>\$ 617,493</u>	<u>\$ 29,493</u>	<u>\$ 527,457</u>	<u>\$ 497,964</u>

Sheriff Federal Forfeiture Fund - 39130			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
25,000	25,000	-	(25,000)
1,600	1,600	1,744	144
-	-	-	-
<u>26,600</u>	<u>26,600</u>	<u>1,744</u>	<u>(24,856)</u>
<u>34,000</u>	<u>64,000</u>	<u>29,976</u>	<u>34,024</u>
<u>34,000</u>	<u>64,000</u>	<u>29,976</u>	<u>34,024</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>(7,400)</u>	<u>(37,400)</u>	<u>(28,232)</u>	<u>9,168</u>
<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
600	(29,400)	(28,232)	1,168
<u>198,439</u>	<u>198,439</u>	<u>198,439</u>	<u>-</u>
<u>\$ 199,039</u>	<u>\$ 169,039</u>	<u>\$ 170,207</u>	<u>\$ 1,168</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Bond & Occupational License Supervision Fund - 39210			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 9,500	\$ 9,500	\$ 21,677	\$ 12,177
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>21,677</u>	<u>12,177</u>
Expenditures:				
Corrections:				
Salaries and wages, and employee benefits	84,114	85,614	84,036	1,578
Operating expenditures	<u>4,000</u>	<u>4,000</u>	<u>556</u>	<u>3,444</u>
Total Corrections	<u>88,114</u>	<u>89,614</u>	<u>84,592</u>	<u>5,022</u>
Culture and Recreation:				
Operating expenditures	-	-	-	-
Total Culture and Recreation	-	-	-	-
Deficiency of revenues over expenditures	(78,614)	(80,114)	(62,915)	17,199
Other Financing Sources:				
Transfers in	-	-	<u>62,000</u>	<u>62,000</u>
Total other financing sources	-	-	<u>62,000</u>	<u>62,000</u>
Net change in fund balance	(78,614)	(80,114)	(915)	79,199
Fund balance - beginning	<u>985</u>	<u>985</u>	<u>985</u>	-
Fund balance - ending	<u>\$(77,629)</u>	<u>\$(79,129)</u>	<u>\$ 70</u>	<u>\$ 79,199</u>

Library Special Projects Fund - 39410			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
2,600	2,600	2,488	(112)
<u>200,000</u>	<u>212,200</u>	<u>165,929</u>	<u>(46,271)</u>
<u>202,600</u>	<u>214,800</u>	<u>168,417</u>	<u>(46,383)</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>208,250</u>	<u>252,654</u>	<u>192,877</u>	<u>59,777</u>
<u>208,250</u>	<u>252,654</u>	<u>192,877</u>	<u>59,777</u>
<u>(5,650)</u>	<u>(37,854)</u>	<u>(24,460)</u>	<u>13,394</u>
-	-	-	-
-	-	-	-
<u>(5,650)</u>	<u>(37,854)</u>	<u>(24,460)</u>	<u>13,394</u>
<u>307,872</u>	<u>307,872</u>	<u>307,872</u>	<u>-</u>
<u>\$ 302,222</u>	<u>\$ 270,018</u>	<u>\$ 283,412</u>	<u>\$ 13,394</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	Law Library Fund - 39800			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	185,000	185,000	193,506	8,506
Investment income	500	500	3,700	3,200
Miscellaneous	14,000	14,000	14,261	261
Total revenues	<u>199,500</u>	<u>199,500</u>	<u>211,467</u>	<u>11,967</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	89,037	89,037	84,270	4,767
Operating expenditures	445,800	448,635	233,042	215,593
Capital outlay	20,000	20,000	-	20,000
Total Judicial and Legal	<u>554,837</u>	<u>557,672</u>	<u>317,312</u>	<u>240,360</u>
Health and Welfare:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total Health and Welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(355,337)	(358,172)	(105,845)	252,327
Other Financing Sources:				
Transfers in	65,000	65,000	70,000	5,000
Total other financing sources	<u>65,000</u>	<u>65,000</u>	<u>70,000</u>	<u>5,000</u>
Net change in fund balance	(290,337)	(293,172)	(35,845)	257,327
Fund balance - beginning	223,614	223,614	223,614	-
Fund balance - ending	<u>\$(66,723)</u>	<u>\$(69,558)</u>	<u>\$ 187,769</u>	<u>\$ 257,327</u>

Mosquito Control District Fund - 39900			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,183,863	\$ 2,183,863	\$ 2,167,853	\$ (16,010)
-	-	-	-
7,500	7,500	14,432	6,932
<u>500</u>	<u>500</u>	<u>21,000</u>	<u>20,500</u>
<u>2,191,863</u>	<u>2,191,863</u>	<u>2,203,285</u>	<u>11,422</u>
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
1,279,218	1,279,218	1,213,042	66,176
1,564,300	1,745,650	901,892	843,758
<u>38,000</u>	<u>38,000</u>	<u>28,075</u>	<u>9,925</u>
<u>2,881,518</u>	<u>3,062,868</u>	<u>2,143,009</u>	<u>919,859</u>
(<u>689,655</u>)	(<u>871,005</u>)	<u>60,276</u>	<u>931,281</u>
-	-	-	-
-	-	-	-
(<u>689,655</u>)	(<u>871,005</u>)	<u>60,276</u>	<u>931,281</u>
<u>1,309,059</u>	<u>1,309,059</u>	<u>1,309,059</u>	<u>-</u>
<u>\$ 619,404</u>	<u>\$ 438,054</u>	<u>\$ 1,369,335</u>	<u>\$ 931,281</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

	2016 Limited Tax Refunding I & S Fund - 41000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 1,123,130	\$ 1,123,130	\$ 1,120,134	\$(2,996)
Investment income	1,000	1,000	9,782	8,782
Total revenues	<u>1,124,130</u>	<u>1,124,130</u>	<u>1,129,916</u>	<u>5,786</u>
Expenditures:				
Debt service:				
Principal	905,000	905,000	905,000	-
Interest and fiscal charges	190,600	190,600	190,500	100
Total expenditures	<u>1,095,600</u>	<u>1,095,600</u>	<u>1,095,500</u>	<u>100</u>
Excess (deficiency) of revenues over expenditures	<u>28,530</u>	<u>28,530</u>	<u>34,416</u>	<u>5,886</u>
Other Financing Sources (Uses):				
Issuance of general obligation bonds	-	-	-	-
Premium on general obligation bonds	-	-	-	-
Payments to escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(80,000)	(80,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Net change in fund balance	28,530	(51,470)	(45,584)	5,886
Fund balance - beginning	<u>1,099,441</u>	<u>1,099,441</u>	<u>1,099,441</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,127,971</u>	<u>\$ 1,047,971</u>	<u>\$ 1,053,857</u>	<u>\$ 5,886</u>

2012 Certificate of Obligation I & S Fund - 42000

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 1,122,630	\$ 1,122,630	\$ 1,812,234	\$ 689,604
<u>200</u>	<u>200</u>	<u>1,415</u>	<u>1,215</u>
<u>1,122,830</u>	<u>1,122,830</u>	<u>1,813,649</u>	<u>690,819</u>
25,000	1,420,000	1,420,000	-
<u>605,500</u>	<u>813,040</u>	<u>812,999</u>	<u>41</u>
<u>630,500</u>	<u>2,233,040</u>	<u>2,232,999</u>	<u>41</u>
<u>492,330</u>	<u>(1,110,210)</u>	<u>(419,350)</u>	<u>690,860</u>
-	15,815,000	15,815,000	-
-	3,236,127	3,236,127	-
-	(19,053,325)	(19,053,325)	-
-	80,000	80,000	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>77,802</u>	<u>77,802</u>	<u>-</u>
492,330	(1,032,408)	(341,548)	690,860
<u>354,946</u>	<u>354,946</u>	<u>354,946</u>	<u>-</u>
<u>\$ 847,276</u>	<u>\$ (677,462)</u>	<u>\$ 13,398</u>	<u>\$ 690,860</u>

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

For the Year Ended September 30, 2022

	2018 Certificate of Obligation Bonds I & S Fund - 42100			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 673,778	\$ 673,778	\$ 682,494	\$ 8,716
Investment income	500	500	4,925	4,425
Total revenues	<u>674,278</u>	<u>674,278</u>	<u>687,419</u>	<u>13,141</u>
Expenditures:				
Debt service:				
Principal	305,000	305,000	305,000	-
Interest and fiscal charges	<u>349,525</u>	<u>349,525</u>	<u>349,525</u>	<u>-</u>
Total expenditures	<u>654,525</u>	<u>654,525</u>	<u>654,525</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>19,753</u>	<u>19,753</u>	<u>32,894</u>	<u>13,141</u>
Other Financing Sources:				
Premium on general obligation bonds	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	19,753	19,753	32,894	13,141
Fund balance - beginning	<u>362,233</u>	<u>362,233</u>	<u>362,233</u>	<u>-</u>
Fund balance - ending	<u>\$ 381,986</u>	<u>\$ 381,986</u>	<u>\$ 395,127</u>	<u>\$ 13,141</u>

2021 Certificate of Obligation I & S Fund - 42200

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 3,982,026	\$ 3,982,026	\$ 3,957,433	\$ (24,593)
<u>200</u>	<u>200</u>	<u>46,822</u>	<u>46,622</u>
<u>3,982,226</u>	<u>3,982,226</u>	<u>4,004,255</u>	<u>22,029</u>
-	415,000	415,000	-
<u>3,568,061</u>	<u>3,659,161</u>	<u>3,659,153</u>	<u>8</u>
<u>3,568,061</u>	<u>4,074,161</u>	<u>4,074,153</u>	<u>8</u>
<u>414,165</u>	<u>(91,935)</u>	<u>(69,898)</u>	<u>22,037</u>
-	<u>850,000</u>	<u>850,040</u>	<u>40</u>
-	<u>850,000</u>	<u>850,040</u>	<u>40</u>
414,165	758,065	780,142	22,077
<u>3,071,023</u>	<u>3,071,023</u>	<u>3,071,023</u>	<u>-</u>
<u>\$ 3,485,188</u>	<u>\$ 3,829,088</u>	<u>\$ 3,851,165</u>	<u>\$ 22,077</u>

BRAZORIA COUNTY, TEXAS

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

For the Year Ended September 30, 2022

Exhibit 20

Page 3 of 3

	Road Bonds Mobility I & S Fund - 45000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 3,596,882	\$ 3,596,882	\$ 3,589,378	\$(7,504)
Investment income	1,000	1,000	28,983	27,983
Total revenues	<u>3,597,882</u>	<u>3,597,882</u>	<u>3,618,361</u>	<u>20,479</u>
Expenditures:				
Debt service:				
Principal	2,520,000	2,520,000	2,520,000	-
Interest and fiscal charges	<u>995,850</u>	<u>1,077,150</u>	<u>1,077,026</u>	<u>124</u>
Total expenditures	<u>3,515,850</u>	<u>3,597,150</u>	<u>3,597,026</u>	<u>124</u>
Excess of revenues over expenditures	<u>82,032</u>	<u>732</u>	<u>21,335</u>	<u>20,603</u>
Other Financing Sources (Uses):				
Issuance of general obligation bonds	-	4,555,000	4,555,000	-
Premium on general obligation bonds	-	718,000	718,080	80
Payments to escrow agent	<u>-</u>	<u>(5,197,650)</u>	<u>(5,197,650)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>75,350</u>	<u>75,430</u>	<u>80</u>
Net change in fund balance	82,032	76,082	96,765	20,683
Fund balance - beginning	<u>2,917,551</u>	<u>2,917,551</u>	<u>2,917,551</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,999,583</u>	<u>\$ 2,993,633</u>	<u>\$ 3,014,316</u>	<u>\$ 20,683</u>

BRAZORIA COUNTY, TEXAS

Exhibit 21

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

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues:				
Sales of fuel and supplies	\$ 2,300,000	\$ 3,000,000	\$ 2,490,637	\$(509,363)
Operating grants	-	-	95,000	95,000
Rentals	480,000	480,000	629,857	149,857
Fees	333,000	333,000	323,974	(9,026)
Miscellaneous	60,000	60,000	72,743	12,743
Net operating revenue	<u>3,173,000</u>	<u>3,873,000</u>	<u>3,612,211</u>	<u>(260,789)</u>
Operating Expenses:				
Salaries and wages	773,175	808,175	810,036	(1,861)
Cost of fuel	2,014,000	2,334,000	2,112,638	221,362
Employee benefits	340,620	340,620	226,149	114,471
Supplies	131,500	176,500	162,856	13,644
Other charges	939,460	997,173	283,858	713,315
Depreciation	1,400,000	1,400,000	1,328,287	71,713
Total operating expenses	<u>5,598,755</u>	<u>6,056,468</u>	<u>4,923,824</u>	<u>1,132,644</u>
Operating loss before transfers	<u>(2,425,755)</u>	<u>(2,183,468)</u>	<u>(1,311,613)</u>	<u>871,855</u>
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Change in net position	<u>(2,525,755)</u>	<u>(2,283,468)</u>	<u>(1,311,613)</u>	<u>971,855</u>
Net position - beginning	<u>13,643,566</u>	<u>13,643,566</u>	<u>13,643,566</u>	<u>-</u>
Net position - ending	<u>\$ 11,117,811</u>	<u>\$ 11,360,098</u>	<u>\$ 12,331,953</u>	<u>\$ 971,855</u>

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
September 30, 2022

Exhibit 22

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
ASSETS:				
Cash and temporary investments	\$ 1,163,777	\$ 9,171,882	\$ 56,300	\$ 10,391,959
Receivables (net of allowance for uncollectibles):				
Accounts receivable	<u>-</u>	<u>727,994</u>	<u>12,519</u>	<u>740,513</u>
Total assets	<u>1,163,777</u>	<u>9,899,876</u>	<u>68,819</u>	<u>11,132,472</u>
LIABILITIES:				
Accounts and accrued liabilities payable	360	1,291,896	381	1,292,637
Estimated claims payable	<u>400,000</u>	<u>1,272,218</u>	<u>-</u>	<u>1,672,218</u>
Total liabilities	<u>400,360</u>	<u>2,564,114</u>	<u>381</u>	<u>2,964,855</u>
NET POSITION:				
Unrestricted net position	<u>763,417</u>	<u>7,335,762</u>	<u>68,438</u>	<u>8,167,617</u>
Total net position	<u>\$ 763,417</u>	<u>\$ 7,335,762</u>	<u>\$ 68,438</u>	<u>\$ 8,167,617</u>

BRAZORIA COUNTY, TEXAS

Exhibit 23

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

For the Year Ended September 30, 2022

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Operating Revenues:				
Contributions for self-insurance	\$ -	\$ 22,787,381	\$ 730,019	\$ 23,517,400
Total operating revenues	<u>-</u>	<u>22,787,381</u>	<u>730,019</u>	<u>23,517,400</u>
Operating Expenses:				
Legal expenses and settlements	258,929	-	-	258,929
Health claims expense	-	20,751,940	-	20,751,940
Health services expense	-	-	820,604	820,604
Administrative expense	-	2,266,218	12,819	2,279,037
Total operating expenses	<u>258,929</u>	<u>23,018,158</u>	<u>833,423</u>	<u>24,110,510</u>
Operating loss	(258,929)	(230,777)	(103,404)	(593,110)
Non-Operating Revenue:				
Investment income	9,212	73,325	-	82,537
Net loss before transfers	(249,717)	(157,452)	(103,404)	(510,573)
Transfers in	-	-	118,000	118,000
Transfers out	-	(118,000)	-	(118,000)
Change in net position	(249,717)	(275,452)	14,596	(510,573)
Net position - beginning	<u>1,013,134</u>	<u>7,611,214</u>	<u>53,842</u>	<u>8,678,190</u>
Net position - ending	<u>\$ 763,417</u>	<u>\$ 7,335,762</u>	<u>\$ 68,438</u>	<u>\$ 8,167,617</u>

BRAZORIA COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2022

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	\$ -	\$ 22,573,997	\$ 728,479	\$ 23,302,476
Cash paid to and on behalf of employees	-	(19,919,409)	(900,014)	(20,819,423)
Cash paid to suppliers and others	(258,669)	(2,529,468)	(12,819)	(2,800,956)
Cash paid to other funds	-	-	-	-
Net cash provided (used) by operating activities	<u>(258,669)</u>	<u>125,120</u>	<u>(184,354)</u>	<u>(317,303)</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers from other funds	-	-	118,000	118,000
Transfers to other funds	-	(118,000)	-	(118,000)
Net cash provided (used) by non-capital financing activities	<u>-</u>	<u>(118,000)</u>	<u>118,000</u>	<u>-</u>
Cash Flows from Capital and Financing Activities:				
Net cash provided (used) by capital and financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:				
Investment income	<u>9,212</u>	<u>73,342</u>	<u>-</u>	<u>82,554</u>
Net cash provided by investment activities	<u>9,212</u>	<u>73,342</u>	<u>-</u>	<u>82,554</u>
Net change in cash and temporary investments	(249,457)	80,462	(66,354)	(235,349)
Cash and temporary investments - beginning	<u>1,413,234</u>	<u>9,091,420</u>	<u>122,654</u>	<u>10,627,308</u>
Cash and temporary investments - ending	<u>\$ 1,163,777</u>	<u>\$ 9,171,882</u>	<u>\$ 56,300</u>	<u>\$ 10,391,959</u>
Reconciliation of Operating Loss to Net Cash Provided (Used) By Operating Activities:				
Operating Activities:				
Operating loss	\$(258,929)	\$(230,777)	\$(103,404)	\$(593,110)
Changes in Assets and Liabilities:				
Decrease In:				
Accounts receivable	-	(213,384)	(1,540)	(214,924)
Increase (Decrease) in:				
Accounts and accrued liabilities payable	260	(263,250)	(79,410)	(342,400)
Estimated claims payable	<u>-</u>	<u>832,531</u>	<u>-</u>	<u>832,531</u>
Net cash provided (used) for operating activities	<u>\$(258,669)</u>	<u>\$ 125,120</u>	<u>\$(184,354)</u>	<u>\$(317,903)</u>

BRAZORIA COUNTY, TEXAS

Exhibit 25

COMBINING STATEMENT OF FUDICIARY NET POSITION

For the Year Ended September 30, 2022

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
ASSETS:				
Cash and temporary investments	\$ 1,843,036	\$ 1,896,890	\$ 12,478,759	\$ 16,218,685
Accounts receivable	3,886	-	-	3,886
Other assets	<u>30,272</u>	<u>-</u>	<u>-</u>	<u>30,272</u>
Total assets	<u>1,877,194</u>	<u>1,896,890</u>	<u>12,478,759</u>	<u>16,252,843</u>
LIABILITIES:				
Accounts and accrued liabilities payable	20,939	223,125	-	244,064
Held for others	-	87,146	12,478,759	12,565,905
Due to other governments	<u>-</u>	<u>1,088</u>	<u>-</u>	<u>1,088</u>
Total liabilities	<u>20,939</u>	<u>311,359</u>	<u>12,478,759</u>	<u>12,811,057</u>
NET POSITION:				
Individuals, organization and other governments	<u>1,856,255</u>	<u>1,585,531</u>	<u>-</u>	<u>3,441,786</u>
Total net position	<u>\$ 1,856,255</u>	<u>\$ 1,585,531</u>	<u>\$ -</u>	<u>\$ 3,441,786</u>

BRAZORIA COUNTY, TEXAS

Exhibit 26

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended September 30, 2022

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
Additions:				
Collections for groundwater conservation	\$ 572,326	\$ -	\$ -	\$ 572,326
Collections for adult probation	-	5,502,637	-	5,502,637
Held for others	-	-	16,692,512	16,692,512
Investment income	<u>17,812</u>	<u>12,950</u>	-	<u>30,762</u>
Total additions	<u>590,138</u>	<u>5,515,587</u>	<u>16,692,512</u>	<u>22,798,237</u>
Deductions:				
Payments for groundwater conservation	439,368	-	-	439,368
Payments for adult probation	-	5,214,774	-	5,214,774
Payments to individuals	<u>-</u>	<u>-</u>	<u>16,692,512</u>	<u>16,692,512</u>
Total deductions	<u>439,368</u>	<u>5,214,774</u>	<u>16,692,512</u>	<u>22,346,654</u>
Net change in net position	150,770	300,813	-	451,583
Net position - beginning	<u>1,705,485</u>	<u>1,284,718</u>	<u>-</u>	<u>2,990,203</u>
Net position - ending	<u>\$ 1,856,255</u>	<u>\$ 1,585,531</u>	<u>\$ -</u>	<u>\$ 3,441,786</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 27

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF NET POSITION

September 30, 2022

FDS Line #	FDS Line Account Title	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	14.EHV Emergency Housing Voucher	Total
111	Cash - unrestricted	\$ 1,091,242	\$ -	\$ -	\$ 1,091,242
113	Cash - other restricted	1,318	163,991	81,223	246,532
115	Cash - restricted for payment of current liabilities	<u>17,398</u>	-	-	<u>17,398</u>
100	Total cash	<u>1,109,958</u>	<u>163,991</u>	<u>81,223</u>	<u>1,355,172</u>
121	Accounts receivable - PHA projects	<u>11,454</u>	-	-	<u>11,454</u>
120	Total receivables net of allowance for doubtful accounts	<u>11,454</u>	-	-	<u>11,454</u>
142	Prepaid expenses and other assets	<u>14,480</u>	-	-	<u>14,480</u>
150	Total current assets	<u>1,135,892</u>	<u>163,991</u>	<u>81,223</u>	<u>1,381,106</u>
190	Total assets	<u>1,135,892</u>	<u>163,991</u>	<u>81,223</u>	<u>1,381,106</u>
200	Deferred outflow of resources	-	-	-	-
290	Total assets and deferred outflow of resources	<u>\$ 1,135,892</u>	<u>\$ 163,991</u>	<u>\$ 81,223</u>	<u>\$ 1,381,106</u>
342	Unearned revenue	\$ -	\$ 163,991	\$ -	\$ 163,991
345	Other current liabilities	<u>17,398</u>	-	<u>1,347</u>	<u>18,745</u>
310	Total current liabilities	<u>17,398</u>	<u>163,991</u>	<u>1,347</u>	<u>182,736</u>
350	Total non-current liabilities	-	-	-	-
300	Total liabilities	<u>17,398</u>	<u>163,991</u>	<u>1,347</u>	<u>182,736</u>
400	Deferred inflow of resources	-	-	-	-
509.3	Restricted net position	1,318	-	79,876	81,194
512.3	Unrestricted net position	<u>1,117,176</u>	-	-	<u>1,117,176</u>
513	Total net position	<u>1,118,494</u>	-	<u>79,876</u>	<u>1,198,370</u>
600	Total liabilities, deferred inflows of resources and net position	<u>\$ 1,135,892</u>	<u>\$ 163,991</u>	<u>\$ 81,223</u>	<u>\$ 1,381,106</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 28

FINANCIAL DATA SCHEDULE (FDS)

SUPPLEMENTARY INFORMATION

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	14.EHV Emergency Housing Voucher	Total
70600	HUD PHA operating grants	\$ 4,696,623	\$ -	\$ 369,797	\$ 5,066,420
71100	Investment income - unrestricted	10,446	-	-	10,446
71400	Fraud recovery	27,860	-	-	27,860
71500	Other revenue	284,346	-	-	284,346
72000	Investment income - restricted	82	-	1,334	1,416
70000	Total revenue	<u>5,019,357</u>	<u>-</u>	<u>371,131</u>	<u>5,390,488</u>
91100	Administrative salaries	311,310	-	22,404	333,714
91500	Employee benefit contributions - administrative	130,234	-	10,236	140,470
91600	Office expenses	14,270	-	-	14,270
91800	Travel	149	-	-	149
91810	Allocated overhead	616	-	-	616
91900	Other	30,075	-	-	30,075
91000	Total operating - administrative	<u>486,654</u>	<u>-</u>	<u>32,640</u>	<u>519,294</u>
92400	Tenant services - other	-	-	12,016	12,016
92500	Total tenant services	-	-	12,016	12,016
96130	Workmen's compensation	-	-	31	31
96100	Total insurance premiums	-	-	31	31
96900	Total operating expenses	<u>486,654</u>	<u>-</u>	<u>44,687</u>	<u>531,341</u>
97000	Excess of operating revenue over operating expenses	<u>4,532,703</u>	<u>-</u>	<u>326,444</u>	<u>4,859,147</u>
97300	Housing assistance payments	4,155,946	-	309,357	4,465,303
97350	HAP Portability-In	285,149	-	-	285,149
90000	Total expenses	<u>4,927,749</u>	<u>-</u>	<u>354,044</u>	<u>5,281,793</u>
10000	Excess (deficiency) of total revenue over total	91,608	-	17,087	108,695
11030	Beginning equity	1,026,886	-	62,789	1,089,675
11170	Administrative fee equity	1,117,176	-	-	1,117,176
11180	Housing assistance payments equity	\$ 1,318	\$ -	\$ 79,876	\$ 81,194
11190	Unit months available	7,032	-	559	7,591
11210	Number of unit months leased	6,831	-	453	7,284

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.

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<u>Financial Trends</u>	244-255
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These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

<u>Revenue Capacity</u>	256-263
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These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

<u>Debt Capacity</u>	264-269
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These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

<u>Demographic and Economic Indicators</u>	270-271
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These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

<u>Operating Information</u>	272-280
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These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.

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

	Fiscal Year				
	2013	2014	2015	2016	2017
Governmental Activities:					
Net investment in capital assets	\$ 167,975,425	\$ 177,510,442	\$ 190,567,382	\$ 210,188,517	\$ 231,459,172
Restricted For:					
Public transportation projects	13,593,152	16,721,519	21,553,918	27,346,470	25,909,740
Debt service	3,570,603	3,742,201	4,278,259	7,674,598	9,717,391
Capital projects	2,551,020	-	-	-	-
Records management	-	-	3,105,754	3,495,356	3,680,850
Other purposes	4,257,142	7,582,694	5,221,242	7,144,425	7,648,450
Unrestricted	<u>60,069,501</u>	<u>67,556,823</u>	<u>76,975,016</u>	<u>65,733,042</u>	<u>62,175,256</u>
Total governmental activities net position	<u>\$ 252,016,843</u>	<u>\$ 273,113,679</u>	<u>\$ 301,701,571</u>	<u>\$ 321,582,408</u>	<u>\$ 340,590,859</u>
Business-type Activities:					
Net investment in capital assets	\$ 18,782,258	\$ 19,869,765	\$ 21,210,397	\$ 20,323,878	\$ 20,086,292
Restricted For:					
Other purposes	-	-	-	-	23,333
Unrestricted	<u>759,597</u>	<u>328,977</u>	<u>592,390</u>	<u>294,750</u>	<u>(583,380)</u>
Total business-type activities net position	<u>\$ 19,541,855</u>	<u>\$ 20,198,742</u>	<u>\$ 21,802,787</u>	<u>\$ 20,618,628</u>	<u>\$ 19,526,245</u>
Primary Government:					
Net investment in capital assets	\$ 186,757,683	\$ 197,380,207	\$ 211,777,779	\$ 230,512,395	\$ 251,545,464
Restricted	23,971,917	28,046,414	34,159,173	45,660,849	46,979,764
Unrestricted	<u>60,829,098</u>	<u>67,885,800</u>	<u>77,567,406</u>	<u>66,027,792</u>	<u>61,591,976</u>
Total primary government net position	<u>\$ 271,558,698</u>	<u>\$ 293,312,421</u>	<u>\$ 323,504,358</u>	<u>\$ 342,201,036</u>	<u>\$ 360,117,104</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				
2018	2019	2020	2021	2022
\$ 241,023,067	\$ 274,193,972	\$ 314,308,327	\$ 347,661,989	\$ 373,461,940
29,026,604	25,748,885	11,580,784	13,000,766	15,453,225
10,229,673	13,170,547	14,175,050	17,697,602	17,974,064
-	-	-	-	-
4,181,205	4,607,297	4,562,660	5,058,786	5,597,831
6,718,265	6,324,607	7,553,867	13,198,931	10,822,426
<u>25,194,681</u>	<u>35,086,626</u>	<u>61,965,800</u>	<u>52,162,919</u>	<u>59,495,111</u>
<u>\$ 316,373,495</u>	<u>\$ 359,131,934</u>	<u>\$ 414,146,488</u>	<u>\$ 448,780,993</u>	<u>\$ 482,804,597</u>
\$ 18,905,534	\$ 18,496,602	\$ 17,357,918	\$ 16,060,113	\$ 14,837,284
-	-	-	-	-
(962,440)	(1,835,488)	(2,078,243)	(2,406,258)	(2,498,345)
<u>\$ 17,943,094</u>	<u>\$ 16,661,114</u>	<u>\$ 15,279,675</u>	<u>\$ 13,653,855</u>	<u>\$ 12,338,939</u>
\$ 259,928,601	\$ 292,690,574	\$ 331,666,245	\$ 363,722,102	\$ 388,299,224
50,155,747	49,851,336	37,872,361	48,956,085	49,847,546
<u>24,232,241</u>	<u>33,251,138</u>	<u>59,887,557</u>	<u>49,756,661</u>	<u>56,996,766</u>
<u>\$ 334,316,589</u>	<u>\$ 375,793,048</u>	<u>\$ 429,426,163</u>	<u>\$ 462,434,848</u>	<u>\$ 495,143,536</u>

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

	Fiscal Year				
	2013	2014	2015	2016	2017
Expenses					
Governmental Activities:					
General administration	\$ 9,096,823	\$ 9,482,542	\$ 9,819,841	\$ 13,333,069	\$ 14,256,255
Judicial and legal	18,506,367	19,631,411	20,702,777	27,480,125	26,160,276
Financial administration	11,048,456	12,903,144	14,199,026	16,962,227	16,585,661
Elections	501,530	424,419	593,251	755,090	754,753
Public facilities	4,482,211	4,552,789	4,247,946	5,161,249	5,259,745
Public safety	19,121,946	20,547,826	20,549,314	27,044,603	27,179,614
Corrections	26,263,608	27,590,517	28,672,523	35,532,021	33,551,741
Public transportation	28,234,409	32,301,984	27,695,529	37,065,270	45,740,054
Health and welfare	8,643,077	12,719,101	10,961,502	13,335,024	14,497,556
Public assistance	296,000	321,000	341,462	346,000	332,676
Culture and recreation	10,096,986	9,749,878	10,516,642	13,188,901	13,131,875
Conservation	528,928	399,428	394,293	508,036	535,470
Environmental protection	205,288	248,221	248,480	321,618	237,091
Community development	8,985,728	3,662,694	6,165,252	3,388,193	3,372,148
Interest and fiscal charges	<u>3,563,248</u>	<u>4,401,503</u>	<u>3,640,139</u>	<u>1,143,440</u>	<u>2,297,450</u>
Total governmental activities expenses	<u>149,574,605</u>	<u>158,936,457</u>	<u>158,747,977</u>	<u>195,564,866</u>	<u>203,892,365</u>
Business-type Activities:					
Airport	<u>4,512,936</u>	<u>4,812,519</u>	<u>3,788,609</u>	<u>3,772,731</u>	<u>3,918,718</u>
Total business-type activities expenses	<u>4,512,936</u>	<u>4,812,519</u>	<u>3,788,609</u>	<u>3,772,731</u>	<u>3,918,718</u>
Total primary government expenses	<u>\$ 154,087,541</u>	<u>\$ 163,748,976</u>	<u>\$ 162,536,586</u>	<u>\$ 199,337,597</u>	<u>\$ 207,811,083</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
General administration	\$ 3,006,250	\$ 4,858,893	\$ 3,447,340	\$ 3,546,875	\$ 3,344,021
Judicial and legal	7,563,630	9,459,558	15,767,444	10,678,104	12,217,919
Financial administration	3,305,013	3,242,108	3,413,795	3,828,331	3,807,513
Elections	165,038	213,604	159,259	217,783	204,982
Public facilities	726,709	44,544	50,769	65,568	241,048
Public safety	1,719,624	1,319,332	1,257,535	1,597,103	1,676,667
Corrections	617,597	1,321,862	1,432,280	1,801,471	1,825,059
Public transportation	4,588,703	7,959,239	4,355,858	4,312,980	4,284,827
Health and welfare	908,637	375,082	390,289	447,359	465,259
Culture and recreation	331,142	356,613	376,878	381,621	385,641
Conservation	5,347	5,578	8,120	10,526	16,799
Environmental protection	5,644	7,350	8,544	11,232	8,315
Community development	-	-	6,680	8,691	9,100
Operating grants and contributions	15,898,124	15,336,408	17,034,646	15,483,005	27,063,149
Capital grants and contributions	<u>11,995,116</u>	<u>9,227,520</u>	<u>7,324,038</u>	<u>22,400,581</u>	<u>12,904,515</u>
Total governmental activities program revenues	<u>50,836,574</u>	<u>53,727,691</u>	<u>55,033,475</u>	<u>64,791,230</u>	<u>68,454,814</u>

		Fiscal Year							
		2018	2019	2020	2021	2022			
\$	15,943,484	\$	16,810,991	\$	12,484,814	\$	16,701,091	\$	29,931,958
	28,537,150		27,314,883		22,906,740		27,526,421		27,545,358
	17,830,059		18,805,435		16,887,764		19,742,052		19,473,707
	836,365		1,361,669		1,720,753		2,174,926		4,061,929
	5,225,522		5,247,189		5,062,521		5,956,276		6,112,484
	27,482,318		27,381,203		24,575,882		31,115,701		32,075,237
	33,957,749		32,662,051		27,216,528		33,425,671		34,970,761
	37,398,020		34,073,697		35,138,282		37,954,652		38,399,837
	14,577,622		13,889,607		12,747,049		15,098,035		15,052,666
	403,000		527,800		413,000		358,000		358,000
	13,987,290		13,473,732		12,208,080		14,401,869		14,996,148
	506,265		474,122		321,954		379,323		423,444
	392,236		309,487		262,279		3,812,363		3,101,069
	1,820,655		3,361,334		7,838,618		5,754,091		4,568,504
	<u>2,895,303</u>		<u>2,816,633</u>		<u>2,757,023</u>		<u>2,059,956</u>		<u>5,115,959</u>
	<u>201,793,038</u>		<u>198,509,833</u>		<u>182,541,287</u>		<u>216,460,427</u>		<u>236,187,061</u>
	<u>4,275,005</u>		<u>4,404,534</u>		<u>3,730,554</u>		<u>3,633,163</u>		<u>4,978,116</u>
	<u>4,275,005</u>		<u>4,404,534</u>		<u>3,730,554</u>		<u>3,633,163</u>		<u>4,978,116</u>
\$	<u>206,068,043</u>	\$	<u>202,914,367</u>	\$	<u>186,271,841</u>	\$	<u>220,093,590</u>	\$	<u>241,165,177</u>
\$	3,473,990	\$	3,637,744	\$	3,467,464	\$	3,635,375	\$	3,780,694
	5,671,148		14,032,244		7,345,905		9,548,355		9,554,814
	4,180,739		4,281,105		4,148,765		4,365,719		4,994,378
	228,514		358,305		152,296		528,650		380,787
	275,973		83,985		84,740		84,979		102,090
	1,760,985		1,733,321		1,699,289		2,205,927		2,564,014
	2,032,401		1,988,354		2,009,717		2,226,130		2,624,860
	4,592,759		4,586,095		4,546,637		4,726,941		4,965,013
	536,992		537,995		539,251		591,807		719,037
	464,922		485,501		454,508		662,129		587,315
	19,107		12,942		20,109		20,221		25,637
	9,952		9,908		9,851		11,928		16,003
	9,629		24,558		31,351		12,825		11,159
	17,459,322		36,340,548		31,760,968		41,531,306		48,864,394
	<u>3,800,879</u>		<u>6,743,377</u>		<u>13,083,821</u>		<u>10,918,303</u>		<u>11,546,278</u>
	<u>44,517,312</u>		<u>74,855,982</u>		<u>69,354,672</u>		<u>81,070,595</u>		<u>90,736,473</u>

BRAZORIA COUNTY, TEXAS

CHANGES IN NET POSITION - Continued

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Business-type Activities:					
Charges for Services	\$ 3,275,992	\$ 3,409,103	\$ 2,552,465	\$ 2,214,867	\$ 2,465,723
Operating Grants and Contributions	-	57,014	56,643	50,000	49,999
Capital Grants and Contributions	964,718	1,999,330	2,194,205	65,169	310,613
Total business-type activities program revenues	<u>4,240,710</u>	<u>5,465,447</u>	<u>4,803,313</u>	<u>2,330,036</u>	<u>2,826,335</u>
Total primary government program revenues	<u>\$ 55,077,284</u>	<u>\$ 59,193,138</u>	<u>\$ 59,836,788</u>	<u>\$ 67,121,266</u>	<u>\$ 71,281,149</u>
Net (Expense)/Revenue:					
Governmental activities	\$(98,738,031)	\$(105,208,766)	\$(103,714,502)	\$(130,773,636)	\$(135,437,551)
Business-type activities	(272,226)	652,928	1,014,704	(1,442,695)	(1,092,383)
Total primary governmental net expense	<u>(99,010,257)</u>	<u>(104,555,838)</u>	<u>(102,699,798)</u>	<u>(132,216,331)</u>	<u>(136,529,934)</u>
General Revenues & Other Changes in Net Position					
Governmental Activities:					
Property taxes	100,582,765	104,524,246	110,895,732	116,355,826	118,684,474
Sales and other taxes	20,439,065	22,400,586	28,255,671	31,299,375	33,270,942
Grants and contributions not restricted to specific programs	243,808	321,088	709,617	1,607,901	47,527
Investment income	563,572	429,659	499,740	775,821	1,373,196
Gain on sale of capital assets	-	280,921	99,302	217,277	59,747
Miscellaneous	1,010,487	305,676	1,934,315	656,809	1,010,116
Transfers	(20,145)	-	(690,800)	(258,536)	-
Total governmental activities	<u>122,819,552</u>	<u>128,262,176</u>	<u>141,703,577</u>	<u>150,654,473</u>	<u>154,446,002</u>
Business-type Activities:					
Investment income	2,583	168	-	-	-
Gain on disposition of capital assets	-	3,791	-	-	-
Transfers	20,145	-	690,800	258,536	-
Total business-type activities	<u>22,728</u>	<u>3,959</u>	<u>690,800</u>	<u>258,536</u>	<u>-</u>
Total primary government	<u>122,842,280</u>	<u>128,266,135</u>	<u>142,394,377</u>	<u>150,913,009</u>	<u>154,446,002</u>
Change in Net Position					
Governmental activities	24,081,521	23,053,410	37,989,075	19,880,837	19,008,451
Business-type activities	(249,498)	656,887	1,705,504	(1,184,159)	(1,092,383)
Total primary government	<u>\$ 23,832,023</u>	<u>\$ 23,710,297</u>	<u>\$ 39,694,579</u>	<u>\$ 18,696,678</u>	<u>\$ 17,916,068</u>

		Fiscal Year							
		2018	2019	2020	2021	2022			
\$	2,912,439	\$	3,010,964	\$	2,075,086	\$	1,879,926	\$	3,568,200
	50,000		90,303		274,029		127,417		95,000
	-		-		-		-		-
	<u>2,962,439</u>		<u>3,101,267</u>		<u>2,349,115</u>		<u>2,007,343</u>		<u>3,663,200</u>
\$	<u>47,479,751</u>	\$	<u>77,957,249</u>	\$	<u>71,703,787</u>	\$	<u>83,077,938</u>	\$	<u>94,399,673</u>
\$(	157,275,726)	\$(	123,653,851)	\$(	113,186,615)	\$(	135,389,832)	\$(	145,450,588)
(	<u>1,312,566</u>)	(	<u>1,303,267</u>)	(	<u>1,381,439</u>)	(	<u>1,625,820</u>)	(	<u>1,314,916</u>)
(	<u>158,588,292</u>)	(	<u>124,957,118</u>)	(	<u>114,568,054</u>)	(	<u>137,015,652</u>)	(	<u>146,765,504</u>)
	122,695,031		126,124,289		129,619,290		134,699,363		139,807,055
	34,953,712		34,405,177		36,071,629		34,007,261		37,391,852
	77,234		70,202		13,094		158,383		130,310
	2,557,533		4,000,026		1,828,793		307,728		1,094,147
	73,625		159,277		102,710		-		-
	651,734		1,674,561		759,081		851,602		1,050,828
	-		(21,242)		-		-		-
	<u>161,008,869</u>		<u>166,412,290</u>		<u>168,394,597</u>		<u>170,024,337</u>		<u>179,474,192</u>
	373		45		-		-		-
	-		-		-		-		-
	-		<u>21,242</u>		-		-		-
	<u>373</u>		<u>21,287</u>		-		-		-
	<u>161,009,242</u>		<u>166,433,577</u>		<u>168,394,597</u>		<u>170,024,337</u>		<u>179,474,192</u>
	3,733,143		42,758,439		55,207,982		34,634,505		34,023,604
(	<u>1,312,193</u>)	(	<u>1,281,980</u>)	(	<u>1,381,439</u>)	(	<u>1,625,820</u>)	(	<u>1,314,916</u>)
\$	<u>2,420,950</u>	\$	<u>41,476,459</u>	\$	<u>53,826,543</u>	\$	<u>33,008,685</u>	\$	<u>32,708,688</u>

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

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund:					
Nonspendable	\$ 1,351,205	\$ 9,863,383	\$ 12,549,827	\$ 13,860,880	\$ 1,147,613
Restricted	935,285	102,797	94,151	96,059	101,041
Committed	1,741,708	938,565	808,460	775,536	803,179
Unassigned	<u>50,715,965</u>	<u>52,891,607</u>	<u>64,255,372</u>	<u>75,587,237</u>	<u>93,351,198</u>
Total general fund	<u>\$ 54,744,163</u>	<u>\$ 63,796,352</u>	<u>\$ 77,707,810</u>	<u>\$ 90,319,712</u>	<u>\$ 95,403,031</u>
All Other Governmental Funds:					
Nonspendable	\$ 1,312,148	\$ 1,217,016	\$ 1,335,749	\$ 1,426,375	\$ 1,095,455
Restricted	53,067,517	39,060,016	41,894,278	51,067,721	47,605,744
Committed		6,387,244	1,008,271	897,615	858,914
Unassigned	<u>(1,179,913)</u>	<u>(122,709)</u>	<u>(15,673)</u>	<u>(523,030)</u>	<u>(98,043)</u>
Total all other governmental funds	<u>\$ 53,199,752</u>	<u>\$ 46,541,567</u>	<u>\$ 44,222,625</u>	<u>\$ 52,868,681</u>	<u>\$ 49,462,070</u>

Table 3

		Fiscal Year				
2018	2019	2020	2021	2022		
\$ 1,435,315	\$ 1,787,794	\$ 2,212,018	\$ 3,360,917	\$ 3,641,358		
93,390	87,764	72,978	67,285	116,854		
753,344	781,807	795,120	785,138	770,203		
<u>102,210,746</u>	<u>106,867,643</u>	<u>110,226,060</u>	<u>95,307,373</u>	<u>92,045,263</u>		
<u>\$ 104,492,795</u>	<u>\$ 109,525,008</u>	<u>\$ 113,306,176</u>	<u>\$ 99,520,713</u>	<u>\$ 96,573,678</u>		
\$ 852,568	\$ 674,307	\$ 814,856	\$ 954,094	\$ 1,396,050		
57,566,618	56,287,043	40,579,679	49,533,539	115,643,083		
900,466	940,408	897,084	1,160,828	1,367,153		
(4,320,798)	(919,948)	(1,563,639)	(452,781)	(699,615)		
<u>\$ 54,998,854</u>	<u>\$ 56,981,810</u>	<u>\$ 40,727,980</u>	<u>\$ 51,195,680</u>	<u>\$ 117,706,671</u>		

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues:					
Taxes	\$ 121,080,797	\$ 127,161,551	\$ 138,766,567	\$ 147,866,922	\$ 151,822,127
Intergovernmental	25,990,993	24,277,946	23,501,265	22,995,395	29,188,892
Charges for services	10,326,829	10,883,414	11,565,888	12,103,145	12,580,108
Licenses and permits	5,245,553	5,655,291	5,523,340	5,904,986	5,897,453
Fines and forfeitures	4,332,729	4,168,138	3,825,950	3,924,628	3,951,481
Special assessments	196,203	195,833	103,907	106,388	59,424
Investment income	531,586	415,901	492,533	766,417	1,358,178
Miscellaneous	2,360,819	5,742,304	4,612,592	18,458,808	12,472,269
Total revenues	<u>170,065,509</u>	<u>178,500,378</u>	<u>188,392,042</u>	<u>212,126,689</u>	<u>217,329,932</u>
Expenditures:					
Current Expenditures:					
General administration	8,548,201	10,301,303	9,246,389	11,074,339	12,877,768
Judicial and legal	17,856,724	19,011,805	20,340,488	21,059,499	22,443,315
Financial administration	11,374,699	12,083,956	13,174,716	12,632,942	14,207,371
Elections	487,833	417,732	609,346	742,970	740,275
Public facilities	4,288,098	4,253,519	4,364,603	4,286,261	4,565,395
Public safety	18,673,646	19,446,981	20,264,608	20,095,975	22,448,522
Corrections	24,472,837	25,275,267	27,032,437	27,862,534	28,872,444
Public transportation	20,085,745	23,512,232	18,559,567	23,452,938	33,730,772
Health and welfare	8,233,428	12,288,441	10,750,567	11,483,007	13,023,794
Public assistance	296,000	321,000	346,000	346,000	393,500
Culture and recreation	9,978,916	9,344,677	10,369,672	10,469,790	11,276,542
Conservation	509,363	432,729	386,447	428,328	459,633
Environmental protection	9,176,406	235,250	233,191	242,319	211,045
Community development	15,956,234	3,648,487	6,155,624	3,371,875	3,352,989
Capital outlay	12,420,735	38,547,549	25,703,879	32,159,320	40,393,990
Debt Service:					
Principal	5,520,000	3,500,000	5,385,000	4,495,000	3,780,000
Interest and fiscal charges	3,956,542	3,757,309	3,613,673	3,326,676	3,089,439
Total expenditures	<u>171,835,407</u>	<u>186,378,237</u>	<u>176,536,207</u>	<u>187,529,773</u>	<u>215,866,794</u>
Excess of revenues over (under) expenditures	<u>(1,769,898)</u>	<u>(7,877,859)</u>	<u>11,855,835</u>	<u>24,596,916</u>	<u>1,463,138</u>

	Fiscal Year				
	2018	2019	2020	2021	2022
\$ 156,637,465	\$ 160,113,605	\$ 165,341,870	\$ 168,267,605	\$ 177,064,302	
16,449,618	32,175,574	36,643,756	31,711,899	48,699,752	
13,144,085	13,353,468	13,127,243	13,900,550	14,290,551	
6,336,616	5,540,952	5,296,543	2,366,504	2,835,077	
4,673,351	4,284,839	3,509,011	3,187,227	3,055,865	
170,576	106,830	132,278	206,614	215,868	
2,522,920	3,949,252	1,784,081	271,390	2,190,810	
<u>6,205,259</u>	<u>13,536,466</u>	<u>9,641,079</u>	<u>26,291,932</u>	<u>15,892,264</u>	
<u>206,139,890</u>	<u>233,060,986</u>	<u>235,475,861</u>	<u>246,203,721</u>	<u>264,244,489</u>	
14,472,020	15,196,356	13,101,857	15,931,252	29,366,499	
24,323,747	25,688,967	26,372,914	27,084,597	28,333,658	
15,884,878	17,549,834	17,943,811	18,638,130	18,844,039	
380,308	466,363	831,987	1,270,185	3,112,507	
4,487,448	4,638,972	4,848,889	5,283,051	5,466,567	
22,857,035	24,278,231	26,773,455	28,770,157	30,996,362	
29,622,245	30,075,609	30,948,717	31,871,133	34,714,585	
24,490,219	21,592,301	24,202,771	22,473,280	23,039,449	
13,040,895	12,923,855	13,281,498	14,265,482	14,553,966	
403,000	410,000	413,000	358,000	358,000	
12,094,791	12,418,219	13,137,884	13,378,374	14,344,695	
437,162	442,055	402,688	354,169	420,074	
359,502	301,520	305,172	3,807,217	3,110,482	
1,806,228	3,346,093	7,828,403	5,751,304	4,611,350	
23,877,541	46,969,481	58,188,889	53,075,685	78,610,491	
6,645,000	6,805,000	6,708,944	4,365,000	5,565,000	
<u>3,143,310</u>	<u>3,161,438</u>	<u>3,178,453</u>	<u>2,597,325</u>	<u>6,089,203</u>	
<u>198,325,329</u>	<u>226,264,294</u>	<u>248,469,332</u>	<u>249,274,341</u>	<u>301,536,927</u>	
<u>7,814,561</u>	<u>6,796,692</u>	<u>(12,993,471)</u>	<u>(3,070,620)</u>	<u>(37,292,438)</u>	

(continued)

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Other Financing Sources (Uses):					
Issuance of general obligation bonds	\$ -	\$ -	\$ -	\$ 16,550,000	\$ -
Issuance of tax notes	-	9,900,000	-	-	-
Premium on the sale of bonds	-	-	-	2,250,887	-
Proceeds from sale of capital assets	144,489	371,862	427,481	388,849	213,570
Payments to escrow agent	-	-	-	(18,432,305)	-
Transfers in	2,065,045	4,675,224	10,464,194	2,439,057	7,102,652
Transfers out	(2,085,190)	(4,675,224)	(11,154,994)	(6,535,446)	(7,102,652)
Total other financing sources (uses)	<u>124,344</u>	<u>10,271,862</u>	<u>(263,319)</u>	<u>(3,338,958)</u>	<u>213,570</u>
Net change in fund balances	<u>\$ (1,645,554)</u>	<u>\$ 2,394,003</u>	<u>\$ 11,592,516</u>	<u>\$ 21,257,958</u>	<u>\$ 1,676,708</u>
Debt service as a percentage of noncapital expenditures	5.9%	4.9%	6.0%	5.0%	3.9%

		Fiscal Year				
	2018	2019	2020	2021	2022	
\$	12,535,000	\$ -	\$ 9,840,000	\$ -	\$ 107,265,000	
	-	-	-	-	-	
	1,329,158	-	1,884,729	-	17,409,247	
	370,337	397,833	525,379	166,191	433,122	
(	4,922,508)	-	(11,682,740)	-	(24,250,975)
	3,402,319	5,736,527	7,276,559	11,106,437	6,481,016	
(	5,902,319)	(5,915,883)	(7,323,118)	(11,326,343)	(6,481,016)
	<u>6,811,987</u>	<u>218,477</u>	<u>520,809</u>	<u>(53,715)</u>	<u>100,856,394</u>	
\$	<u>14,626,548</u>	\$ <u>7,015,169</u>	\$ <u>(12,472,662)</u>	\$ <u>(3,124,335)</u>	\$ <u>63,563,956</u>	
	5.6%	5.6%	5.2%	3.5%	5.2%	

BRAZORIA COUNTY, TEXAS

Table 5

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

(Amounts in thousands)

Fiscal Year	Real Property			Less: Exemptions	Net Real Property	Minerals	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate
	Residential	Commercial	Total						
2022	\$ 22,617,118	\$ 33,134,525	\$ 55,751,643	\$ 25,426,861	\$ 30,324,782	\$ 158,492	\$ 5,714,447	\$ 36,197,721	\$ 0.386530
2021	21,074,583	32,152,170	53,226,753	24,656,906	28,569,847	184,500	5,697,826	34,452,173	0.392017
2020	19,786,600	25,902,360	45,688,960	20,185,953	25,503,007	328,298	5,341,748	31,173,053	0.415233
2019	18,529,190	23,835,046	42,364,236	17,770,735	24,593,501	221,327	4,671,603	29,486,431	0.427914
2018	17,446,320	19,715,537	37,161,857	13,490,658	23,671,199	206,496	4,077,303	27,954,998	0.440234
2017	16,177,230	15,881,822	32,059,052	10,198,519	21,860,533	202,589	4,011,134	26,074,256	0.457405
2016	14,329,627	13,518,352	27,847,979	8,476,232	19,371,747	339,818	4,175,919	23,887,484	0.486000
2015	13,200,329	11,856,666	25,056,995	7,688,726	17,368,269	581,582	4,223,915	22,173,766	0.498500
2014	12,533,490	11,331,528	23,865,018	6,892,577	16,972,441	506,779	4,091,190	21,570,410	0.492020
2013	12,262,875	11,064,702	23,327,577	7,382,439	15,945,138	378,102	3,897,896	20,221,136	0.485860

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)

	2012 Tax Rate for 9/30/13	2013 Tax Rate for 9/30/14	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16
County Direct Rates:				
General Fund	0.323913	0.335050	0.326841	0.317704
Road & Bridge	0.045000	0.050000	0.056480	0.055000
Mosquito Control	0.013947	0.013540	0.013540	0.011690
Special R&B - Article 6790	0.060000	0.060000	0.060000	0.060000
Debt Service Fund - Jail Building Bonds	0.011587	-	-	-
General Obligation - 2012 Refunding	0.002800	0.004600	0.004410	0.004100
Certificate of Obligation - Series 2006	0.005363	0.005350	0.005070	0.004700
Certificate of Obligation - Series 2012	0.006250	0.005360	0.005120	0.004700
Certificate of Obligation - Series 2018	-	-	-	-
2013 Tax Notes	-	-	0.008800	0.001606
2016 Limited Tax Refunding	-	-	-	-
Brazoria County Toll Road Authority	-	-	-	0.010700
2022 Building Project	-	-	-	-
Mobility Bonds	0.017000	0.018120	0.018239	0.015800
Total direct rate	<u>0.485860</u>	<u>0.492020</u>	<u>0.498500</u>	<u>0.486000</u>
City Rates:				
Alvin	0.843800	0.843600	0.838600	0.838600
Angleton	0.723500	0.723500	0.723500	0.717598
Brazoria	0.762300	0.770700	0.770700	0.790700
Brookside Village	0.500000	0.500000	0.500000	0.528600
Clute	0.672000	0.672000	0.672000	0.659000
Danbury	0.826940	0.829169	0.829169	0.799313
Freeport	0.700000	0.675586	0.675586	0.645642
City of Hillcrest Village	0.391782	0.432600	0.448415	0.412180
Town of Holiday Lakes	1.085564	1.062565	1.046788	0.965516
Village of Jones Creek	0.380000	0.410000	0.410000	0.410000
Lake Jackson	0.390000	0.390000	0.216473	0.360000
Liverpool	0.230463	0.230463	0.387500	0.215304
City of Iowa Colony	-	-	-	-
Manvel	0.587863	0.587863	0.580000	0.580000
City of Oyster Creek	0.473161	0.476394	0.476394	0.332273
Pearland	0.705100	0.705100	0.712100	0.705300
Town of Quintana	0.023640	0.022882	0.013046	0.013046
Richwood	0.735680	0.735680	0.735680	0.735680
Village of Bailey's Prairie	-	-	-	-
Village of Surfside Beach	0.432601	0.432601	0.397940	0.375204
Sweeny	0.844034	0.887456	0.908000	0.842869
West Columbia	0.831900	0.831900	0.831900	0.830000
School District Rates:				
Alvin ISD	1.329100	1.329100	1.417000	1.417000
Angleton ISD	1.455200	1.455200	1.455200	1.455200
Brazosport ISD	1.125950	1.255300	1.255300	1.255300
Columbia-Brazoria ISD	1.296500	1.296500	1.284700	1.284700
Damon ISD	1.170000	1.170000	1.170000	1.170000
Danbury ISD	1.136445	1.141081	1.240000	1.255000
Pearland ISD	1.419400	1.415700	1.415700	1.415600
Sweeny ISD	1.211700	1.211700	1.211700	1.211700
Special District Rates:				
Alvin Community College	0.199756	0.199756	0.204009	0.204009
Angleton-Danbury Hospital	0.359592	0.362678	0.346854	0.321751
Brazoria Co. DD #1 (Angleton)	0.176563	0.175448	0.176597	0.166619
Brazoria Co. DD #2 (Velasco)	0.094805	0.100226	0.098018	0.093878
Brazoria Co. DD #3 (Alvin or C&R #3)	0.150000	0.150000	0.150000	0.150000
Brazoria Co. DD #4 (Pearland)	0.156000	0.156000	0.156000	0.155500
Brazoria Co. DD #5 (Iowa Colony)	0.193966	0.193194	0.186402	0.171667
Brazoria Co. DD #8 (Danbury)	0.366000	0.349474	0.325442	0.307812
Brazoria Co. DD #11 (W. Brazoria Co.)	0.020000	0.020000	0.020000	0.020000
Brazoria Co. FWSD #1	0.250000	-	-	-
Brazoria Co. MUD #2 (Southwyck)	0.490000	0.490000	0.490000	0.440000
Brazoria Co. MUD #3 (Silverlake)	0.630000	0.630000	0.630000	0.620000
Brazoria Co. MUD #4 (Country Place)	0.630000	-	-	-
Brazoria Co. MUD #6 (Weatherford)	0.630000	0.630000	0.630000	0.600000

Table 6
Page 1 of 2

2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18	2018 Tax Rate for 9/30/19	2019 Tax Rate for 9/30/20	2020 Tax Rate for 9/30/21	2021 Tax Rate for 9/30/22
0.300829	0.292097	0.282324	0.273324	0.255583	0.252138
0.055000	0.050000	0.050000	0.050000	0.050000	0.047500
0.006500	0.003000	0.001500	0.007657	0.006000	0.006000
0.060000	0.060000	0.060000	0.050000	0.050000	0.050000
-	-	-	-	-	-
0.003700	0.001600	-	-	-	-
-	-	-	-	-	-
0.004026	0.008500	0.007500	0.007570	0.007100	0.005000
-	-	0.001290	0.001320	0.002434	0.001860
0.001450	0.007300	0.010100	0.009240	-	-
0.003300	0.003090	0.003800	0.002860	0.002500	0.003100
0.009600	0.007300	0.007000	0.002762	-	-
-	-	-	-	0.009000	0.010998
0.013000	0.007347	0.004400	0.010500	0.009400	0.009934
<u>0.457405</u>	<u>0.440234</u>	<u>0.427914</u>	<u>0.415233</u>	<u>0.392017</u>	<u>0.386530</u>
0.798000	0.788000	0.788000	0.788000	0.768000	0.768000
0.707598	0.707598	0.697580	0.697580	0.665144	0.633041
0.790700	0.721976	0.721976	0.680476	0.680476	0.680476
0.528600	0.528600	0.733767	0.636187	0.552750	0.515930
0.643000	0.625000	0.625000	0.625000	0.595392	0.625000
0.768701	0.765672	0.816924	0.773569	0.697258	0.659094
0.628005	0.628005	0.628005	0.628005	0.615859	0.600000
0.407932	0.407932	0.410335	0.389010	0.389010	0.397388
0.869048	1.010761	1.468486	1.360949	1.020000	1.088051
0.410000	0.410000	0.462691	0.411289	0.440000	0.440000
0.337500	0.337500	0.335200	0.348200	0.328977	0.339000
0.193770	0.189288	0.189288	0.189288	0.164649	0.147730
0.444372	0.429500	0.489209	0.489209	0.469209	0.489209
0.570000	0.570000	0.690000	0.640000	0.610000	0.570000
0.303816	0.303816	0.258976	0.293346	0.238518	0.238518
0.681200	0.685059	0.709158	0.741212	0.720000	0.701416
0.012938	0.013830	0.014898	0.014898	0.013426	0.015423
0.672580	0.634444	0.670204	0.670204	0.627470	0.652278
0.069164	0.069706	0.069706	0.069367	0.064830	0.060335
0.359506	0.359506	0.359506	0.353778	0.334846	0.334846
0.747062	0.747062	0.747062	0.747062	0.701553	0.747062
0.830000	0.820000	0.820000	0.820000	0.731770	0.770000
1.450000	1.450000	1.450000	1.397700	1.397700	1.397700
1.455200	1.455200	1.455200	1.385200	1.331300	1.267000
1.255300	1.255300	1.255300	1.185300	1.181700	1.178700
1.284700	1.269500	1.258059	1.170340	1.088140	1.072340
1.170000	1.170000	1.170000	1.068300	0.963000	0.960300
1.256600	1.250700	1.604700	1.468350	1.392720	1.291200
1.415600	1.415600	1.415600	1.395600	1.318500	1.315200
1.211700	1.211700	1.211700	1.141700	1.036400	1.036400
0.191744	0.180750	0.187775	0.185862	0.183443	0.183211
0.302817	0.273681	0.258328	0.242259	0.205909	0.192505
0.155164	0.146855	0.131182	0.130352	0.109962	0.091153
0.091501	0.085000	0.084120	0.084550	0.078150	0.083553
0.150000	0.150000	0.150000	0.150000	0.145880	0.150000
0.146000	0.146000	0.146000	0.146000	0.146000	0.152000
0.156283	0.150131	0.154637	0.151131	0.142736	0.143226
0.276115	0.252063	0.252063	0.232948	0.209378	0.209000
0.020000	0.020000	0.020000	0.020000	0.019695	0.019887
-	-	-	-	-	-
0.440000	0.400000	0.400000	0.400000	0.400000	0.400000
0.620000	0.590000	0.590000	0.590000	0.350000	0.350000
-	-	-	-	-	-
0.600000	0.600000	0.600000	0.600000	0.550000	0.500000

(continued)

BRAZORIA COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES - Continued

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2012 Tax Rate for 9/30/13	2013 Tax Rate for 9/30/14	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16
Special Districts: (continued)				
Brazoria Co. MUD #16	0.940000	0.940000	0.940000	0.940000
Brazoria Co. MUD #17	0.547000	0.544000	0.520000	0.460000
Brazoria Co. MUD #18	0.530000	0.510000	0.470000	0.390000
Brazoria Co. MUD #19	0.580000	0.550000	0.510000	0.450000
Brazoria Co. MUD #21	1.430000	1.430000	1.430000	1.320000
Brazoria Co. MUD #22	-	1.400000	1.400000	1.400000
Brazoria Co. MUD #23	0.610000	0.600000	0.580000	0.540000
Brazoria Co. MUD #24	-	-	-	-
Brazoria Co. MUD #25	1.050000	1.000000	0.950000	0.870000
Brazoria Co. MUD #26	0.690000	0.690000	0.690000	0.690000
Brazoria Co. MUD #28	0.820000	0.820000	0.820000	0.820000
Brazoria Co. MUD #29	0.900000	0.940000	0.940000	0.940000
Brazoria Co. MUD #31	1.300000	1.300000	1.280000	1.250000
Brazoria Co. MUD #32	-	-	-	-
Brazoria Co. MUD #34	0.850000	0.850000	0.850000	0.820000
Brazoria Co. MUD #35	1.020000	1.020000	1.020000	1.020000
Brazoria Co. MUD #36	0.700000	0.700000	0.700000	0.700000
Brazoria Co. MUD #39	-	-	-	-
Brazoria Co. MUD #40	-	-	-	-
Brazoria Co. MUD #42	-	-	-	-
Brazoria Co. MUD #43	-	-	-	-
Brazoria Co. MUD #44	-	-	-	-
Brazoria Co. MUD #53	-	-	-	-
Brazoria Co. MUD #55	-	-	1.000000	1.000000
Brazoria Co. MUD #56	-	-	-	-
Brazoria Co. MUD #61	-	-	0.910000	0.910000
Brazoria Co. MUD #66	-	-	-	-
Brazoria Co. MUD #73	-	-	-	-
Brazoria/Ft. Bend MUD #1	0.850000	0.850000	0.850000	0.850000
Brazoria/Ft. Bend MUD #3	-	-	-	-
Harris-Brazoria MUD #509	-	-	-	-
Sedona Lakes MUD #101	1.250000	1.250000	1.250000	1.250000
Rancho Isabella MUD	-	-	-	-
Port Freeport	0.051500	0.045000	0.045000	0.041304
Brazosport College	0.259436	0.267309	0.280878	0.277510
Commodore Cove Improvement District	0.461570	0.467538	0.439336	0.399327
Oak Manor MUD	0.505000	0.520000	0.510000	0.540000
Pearland Municipal Management Dist. 32	-	-	-	0.100000
Brazoria Co. Fresh Water Supply District #2	-	-	-	-
Treasure Island MUD	0.551848	0.575262	0.553152	0.518997
Varner Creek Utility District	0.928000	0.890000	0.830000	0.760000
Sweeny Hospital	0.429109	0.470003	0.483126	0.510351
Emergency Svc District #1	0.080000	0.080000	0.080000	0.080000
Emergency Svc District #2	0.030000	0.030000	0.065000	0.065000
Emergency Svc District #3	0.098322	0.098322	0.097500	0.100000
Emergency Svc District #4	-	-	-	-
Emergency Svc District #5	-	-	-	-
Emergency Svc District #6	-	-	-	-

Source: Brazoria County Appraisal District (www.brazoriacad.org)
Brazoria County Commissioner's Court minutes

Table 6
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2016 Tax Rate for 9/30/17	2017 Tax Rate for 9/30/18	2018 Tax Rate for 9/30/19	2019 Tax Rate for 9/30/20	2020 Tax Rate for 9/30/21	2021 Tax Rate for 9/30/22
0.940000	0.940000	0.890000	0.850000	0.830000	0.800000
0.460000	0.380000	0.380000	0.360000	0.340000	0.330000
0.390000	0.310000	0.310000	0.290000	0.270000	0.250000
0.450000	0.380000	0.360000	0.350000	0.310000	0.290000
1.320000	1.140000	1.120000	1.120000	1.077340	1.071370
1.400000	1.400000	1.400000	1.400000	1.300000	1.250000
0.540000	0.470000	0.460000	0.460000	0.460000	0.440000
-	1.500000	1.500000	1.500000	1.500000	1.490000
0.870000	0.740000	0.690000	0.670000	0.630000	0.610000
0.690000	0.690000	0.690000	0.690000	0.530000	0.100000
0.820000	0.820000	0.820000	0.820000	0.820000	0.820000
0.940000	0.940000	0.940000	0.940000	0.910000	0.880000
1.250000	1.220000	1.220000	1.220000	0.710000	0.710000
-	1.350000	1.350000	1.350000	1.350000	1.350000
0.820000	0.800000	0.780000	0.750000	0.730000	0.690000
1.020000	1.000000	1.000000	1.000000	1.000000	1.000000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
-	1.500000	1.500000	1.500000	1.470000	1.440000
-	1.500000	1.500000	1.500000	1.500000	1.500000
-	-	-	-	0.740000	0.780000
-	-	-	0.950000	0.950000	0.950000
-	-	-	-	-	1.000000
-	-	-	-	1.350000	1.350000
1.000000	0.885000	0.885000	0.885000	0.885000	0.885000
-	-	-	0.775000	0.805000	0.900000
0.910000	0.910000	0.910000	0.910000	0.860000	0.810000
-	-	0.940000	0.940000	0.940000	0.940000
-	-	-	0.670000	0.700000	0.705000
0.850000	0.848000	0.848000	0.848000	0.848000	0.720000
-	-	-	-	1.500000	1.500000
-	0.850000	0.850000	0.850000	0.850000	0.850000
1.250000	1.250000	1.250000	1.250000	1.250000	1.230000
-	-	-	-	-	1.450000
0.040100	0.040100	0.040100	0.040100	0.040100	0.040000
0.285040	0.303249	0.298500	0.300177	0.297866	0.309341
0.205984	0.204235	0.208164	0.202349	0.201468	0.208800
0.500000	0.500000	0.700000	0.600000	0.540000	0.540000
0.100000	0.100000	0.087500	0.097500	0.091750	0.079988
-	0.405000	0.365000	0.326000	0.326000	0.289305
0.503878	0.531270	0.535735	0.450318	0.423660	0.382272
0.710000	0.650000	0.640000	0.600000	0.570000	0.530000
0.527302	0.516523	0.548211	0.541299	0.541299	0.537930
0.080000	0.079218	0.079114	0.072528	0.065827	0.062609
0.061570	0.075000	0.084704	0.078060	0.072897	0.074923
0.100000	0.100000	0.099350	0.100000	0.100000	0.100000
-	-	-	0.100000	0.100000	0.100000
-	-	-	0.100000	0.100000	0.100000
-	-	-	0.069500	0.063500	0.063049

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

Table 7

<u>2022 Taxpayer</u>	<u>Type of Business</u>	<u>2022 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,535,558	7.00%
Ineos Olefins & Polymers	Chemical Manufacturer	1,244,199	3.44%
Phillips 66 Company	Petroleum Refinery	717,718	1.98%
Blue Cube Operations LLC	Chemical Manufacturer	683,282	1.89%
Olin Chlorine #7 LLC	Chemical Manufacturer	646,247	1.79%
Chevron Phillips Chemical Co LP	Petroleum Refinery	411,676	1.14%
Seaway Crude Pipeline Company LLC	Utility Company	389,369	1.08%
BASF Corp Chemicals Division	Chemical Manufacturer	331,722	0.92%
Centerpoint Energy Inc.	Utility Company	231,190	0.64%
Freeport LNG	Natural Gas Company	171,809	0.47%
		<u>\$ 7,362,770</u>	<u>\$ 20.35%</u>

<u>2013 Taxpayer</u>	<u>Type of Business</u>	<u>2013 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,388,633	11.81%
Conoco/Phillips Company	Petroleum Refinery	657,723	3.25%
Ineos USA LLC	Chemical Manufacturer	511,179	2.53%
BASF Corp	Chemical Manufacturer	444,359	2.20%
Chevron Phillips Chemical Co LP	Petroleum Refinery	294,900	1.46%
Shintech Inc.	Chemical Manufacturer	146,477	0.72%
Freeport Energy Center	Utility Company	140,767	0.70%
Centerpoint Energy Inc.	Utility Company	128,715	0.64%
Denbury Onshore LLC	Utility Company	110,311	0.55%
Sweeny Cogeneration Limited Ptnshp	Utility Company	98,204	0.49%
		<u>\$ 4,921,268</u>	<u>\$ 24.35%</u>

Source: Brazoria County Appraisal District
Assessed Valuation - 2022 \$ 36,197,721
Assessed Valuation - 2013 \$ 20,221,136

BRAZORIA COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years
 (Amounts in thousands)

Table 8

Fiscal Year	Taxes Levied For the Fiscal Year (Original Levy)		Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Original Levy	Amount Collected	Percentage of Original Levy		Amount	Percentage of Levy
2022	\$ 139,241		\$ 138,152	99.22%	\$ -	\$ 138,152	99.22%
2021	133,797		132,893	99.32%	286	133,179	99.54%
2020	128,663		127,604	99.18%	884	128,488	99.86%
2019	125,539		124,546	99.21%	821	125,367	99.86%
2018	121,836		120,719	99.08%	971	121,690	99.88%
2017	117,970		116,889	99.08%	471	117,360	99.48%
2016	115,243		114,341	99.22%	420	114,761	99.58%
2015	110,020		109,046	99.11%	559	109,605	99.62%
2014	103,852		102,913	99.10%	448	103,361	99.53%
2013	98,767		97,705	98.92%	546	98,251	99.48%

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 ⁽²⁾	Per Capita
2013	\$ 48,015,000	\$ 35,850,000	\$ 3,394,545	\$ -	\$ 87,259,545	0.92%	330,460	264.05
2014	45,140,000	35,225,000	3,153,740	9,900,000	93,418,740	0.96%	335,943	278.08
2015	42,175,000	34,570,000	2,912,935	8,135,000	87,792,935	0.88%	339,455	258.63
2016	38,035,000	33,010,000	4,411,736	7,885,000	83,341,736	0.74%	354,355	235.19
2017	35,075,000	32,440,000	3,994,390	7,635,000	79,144,390	0.67%	357,982	221.08
2018	31,630,000	38,795,000	4,922,535	5,805,000	81,152,535	0.67%	365,453	222.06
2019	29,500,000	36,975,000	4,470,789	2,950,000	73,895,789	0.57%	372,966	198.13
2020	25,770,000	35,085,000	5,842,125	-	66,697,125	0.47%	381,580	174.79
2021	23,670,000	32,820,000	5,196,080	-	61,686,080	0.43%	381,580	161.66
2022	36,405,000	98,025,000	21,207,917	-	155,637,917	1.10%	383,959	405.35

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

(1) Personal income is disclosed on page 270.

(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 270.

BRAZORIA COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Fiscal Years

Table 10

<u>Fiscal Year</u>	<u>Outstanding Bonds⁽¹⁾</u>	<u>Less: Amounts Available in Debt Service Fund⁽²⁾</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property⁽³⁾</u>	<u>Per Capita⁽⁴⁾</u>
2022	\$ 155,637,917	\$ 17,974,064	\$ 137,663,853	0.38%	\$ 359
2021	61,686,080	17,697,602	43,988,478	0.13%	115
2020	66,697,125	14,175,050	52,522,075	0.17%	138
2019	70,945,789	13,170,547	57,775,242	0.20%	155
2018	75,347,535	10,229,673	65,117,862	0.23%	178
2017	71,509,390	9,717,391	61,791,999	0.24%	173
2016	75,456,736	7,674,598	67,782,138	0.28%	191
2015	79,657,935	4,278,259	75,379,676	0.34%	222
2014	83,518,740	3,742,201	79,776,539	0.37%	237
2013	87,259,545	3,570,603	83,688,942	0.41%	253

Source: Annual Comprehensive 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 256 for property value data.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 270.

BRAZORIA COUNTY, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

As of September 30, 2022

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
Special Districts:				
Angleton-Danbury Medical Center	12/31/2021	\$ 2,770,000 *	100.00%	\$ 2,770,000
Brazoria Co. MUD #6 (Weatherford)	06/08/2021	7,335,121	100.00%	7,335,121
Brazoria Co. MUD #16	01/18/2021	12,343,773	100.00%	12,343,773
Brazoria Co. MUD #17	03/01/2021	16,170,086	100.00%	16,170,086
Brazoria Co. MUD #18	11/30/2021	16,420,069	52.95%	8,694,427
Brazoria Co. MUD #19	09/09/2021	19,043,248	100.00%	19,043,248
Brazoria Co. MUD #21	04/19/2021	23,195,805	100.00%	23,195,805
Brazoria Co. MUD #22	04/20/2021	37,679,496	98.68%	37,182,127
Brazoria Co. MUD #23	09/08/2021	12,933,561	100.00%	12,933,561
Brazoria Co. MUD #25	06/24/2021	17,255,049	100.00%	17,255,049
Brazoria Co. MUD #26	09/30/2020	1,163,373	100.00%	1,163,373
Brazoria Co. MUD #28	07/31/2021	53,461,529	80.35%	42,956,339
Brazoria Co. MUD #29	04/23/2021	25,213,846	100.00%	25,213,846
Brazoria Co. MUD #31	06/30/2020	38,672,183	100.00%	38,672,183
Brazoria Co. MUD #32	07/23/2021	23,387,177	100.00%	23,387,177
Brazoria Co. MUD #34	07/22/2021	30,009,801	100.00%	30,009,801
Brazoria Co. MUD #35	12/31/2020	7,677,847	100.00%	7,677,847
Brazoria Co. MUD #36	05/31/2021	3,654,148	100.00%	3,654,148
Brazoria Co. MUD #39	05/25/2021	28,680,460	100.00%	28,680,460
Brazoria Co. MUD #40	07/27/2021	19,972,823	100.00%	19,972,823
Brazoria Co. MUD #43	12/31/2021	4,430,000 *	100.00%	4,430,000
Brazoria Co. MUD #53	12/31/2021	5,440,000 *	100.00%	5,440,000
Brazoria Co. MUD #55	10/08/2021	49,819,664	100.00%	49,819,664
Brazoria Co. MUD #61	06/30/2020	12,294,091	100.00%	12,294,091
Brazoria Co. MUD #66	12/31/2021	3,500,000 *	100.00%	3,500,000
Brazoria Co. MUD #73	09/16/2021	2,001,711	100.00%	2,001,711
Brazoria-Fort Bend Co. MUD #1	02/05/2021	43,669,670	57.17%	24,965,950
Brazosport College District	12/31/2021	45,820,000 *	100.00%	45,820,000
Harris-Brazoria Co MUD #509	07/15/2021	44,924,029	31.11%	13,975,865
Varner Creek Utility District	04/30/2021	7,276,646	100.00%	7,276,646
Port Freeport	09/30/2020	56,341,213	100.00%	56,341,213
Sedona Lakes MUD #1	01/28/2021	30,750,777	100.00%	30,750,777
Velasco Drainage District	12/31/2021	4,605,000 *	100.00%	4,605,000
Total Special Districts		\$ 707,912,196		\$ 639,532,111
Cities:				
Alvin	09/30/2020	\$ 23,207,093	100.00%	\$ 23,207,093
Angleton	09/30/2021	11,974,868	100.00%	11,974,868
Brazoria	12/31/2021	4,790,000 *	100.00%	4,790,000
Clute	09/30/2020	3,782,282	100.00%	3,782,282
Danbury	12/31/2021	461,000 *	100.00%	461,000
Freeport	09/30/2020	8,238,600	100.00%	8,238,600
Iowa Colony	12/31/2021	1,175,000 *	100.00%	1,175,000
Lake Jackson	09/30/2021	27,050,477	100.00%	27,050,477
Manvel	12/31/2021	21,240,000 *	100.00%	21,240,000
Pearland	05/31/2021	336,085,765	84.53%	284,093,297
Richwood	05/01/2021	5,258,063	100.00%	5,258,063
Sweeny	12/31/2021	7,041,000 *	100.00%	7,041,000
Surfside Beach	12/31/2021	1,597,000 *	100.00%	1,597,000
West Columbia	09/30/2020	5,914,204	100.00%	5,914,204
Total Cities		\$ 457,815,352		\$ 405,822,884

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT - Continued

As of September 30, 2022

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
School Districts:				
Alvin CCD	12/31/2021	\$ 26,515,000 *	100.00%	\$ 26,515,000
Alvin ISD	12/31/2021	879,220,000 *	100.00%	879,220,000
Angleton ISD	12/31/2021	160,075,000 *	100.00%	160,075,000
Brazosport ISD	12/31/2021	401,780,000 *	100.00%	401,780,000
Columbia-Brazoria ISD	12/31/2021	35,575,000 *	100.00%	35,575,000
Damon ISD	12/31/2021	465,000 *	100.00%	465,000
Danbury ISD	12/31/2021	18,115,000 *	100.00%	18,115,000
Pearland ISD	06/30/2020	391,098,876	97.34%	380,695,646
Sweeny ISD	12/31/2021	<u>52,120,000</u> *	100.00%	<u>52,120,000</u>
Total School Districts		\$ <u>1,964,963,876</u>		\$ <u>1,954,560,646</u>
Subtotal, overlapping debt				\$ 2,999,915,641
Total direct debt - Brazoria County			9/30/2022	<u>134,430,000</u>
Total direct and overlapping debt				\$ <u>3,134,345,641</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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Assessed Value	\$ 20,221,136	\$ 21,570,410	\$ 22,173,766	\$ 23,887,483
Debt Limit 25%	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Debt Limit	<u>5,055,284</u>	<u>\$ 5,392,603</u>	<u>\$ 5,543,442</u>	<u>\$ 5,971,871</u>
Total bonded debt	\$ 83,865	\$ 90,265	\$ 84,880	\$ 78,930
Less: Amount available-repayment of General obligation bonds	<u>3,884</u>	<u>4,099</u>	<u>4,597</u>	<u>7,379</u>
Total net debt applicable to limit	<u>\$ 79,981</u>	<u>\$ 86,166</u>	<u>\$ 80,283</u>	<u>\$ 71,551</u>
Legal debt margin	<u>\$ 4,975,303</u>	<u>\$ 5,306,437</u>	<u>\$ 5,463,159</u>	<u>\$ 5,900,320</u>
Total net debt applicable to the limit As a percentage of debt limit	1.6%	1.6%	1.4%	1.2%

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 26,074,256	\$ 27,954,998	\$ 29,486,431	\$ 31,173,053	\$ 34,452,173	\$ 36,197,721
<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
\$ <u>6,518,564</u>	\$ <u>6,988,750</u>	\$ <u>7,371,608</u>	\$ <u>7,793,263</u>	\$ <u>8,613,043</u>	\$ <u>9,049,430</u>
\$ 75,150	\$ 76,230	\$ 69,425	\$ 60,855	\$ 56,490	\$ 134,430
<u>9,890</u>	<u>10,398</u>	<u>13,171</u>	<u>14,175</u>	<u>17,698</u>	<u>17,974</u>
\$ <u>65,260</u>	\$ <u>65,832</u>	\$ <u>56,254</u>	\$ <u>46,680</u>	\$ <u>38,792</u>	\$ <u>116,456</u>
\$ <u>6,453,304</u>	\$ <u>6,922,918</u>	\$ <u>7,315,354</u>	\$ <u>7,746,583</u>	\$ <u>8,574,251</u>	\$ <u>8,932,974</u>
1.0%	0.9%	0.8%	0.6%	0.5%	1.3%

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>
2013	330,460	\$ 9,463,383	\$ 28,637	63,460	6.5
2014	335,943	9,718,831	28,930	64,712	5.4
2015	339,455	9,968,436	29,366	66,521	4.5
2016	354,355	11,198,681	31,603	68,497	5.1
2017	357,982	11,885,360	33,201	70,609	5.4
2018	365,453	12,183,838	33,339	71,766	4.5
2019	372,966	12,992,644	34,836	72,707	4.2
2020	381,580	14,333,671	37,564	73,742	8.6
2021	381,580	14,333,671	37,564	71,955	7.2
2022	383,959	14,085,152	36,684	73,014	5.0

* Information from The Economic Development Alliance for Brazoria County - Debbie Pennington. 2021 census data was the most recent data available.

** Years 2013-2022 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	2022			2013		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
Alvin ISD	3,815	1	2.2%	2,652	2	1.8%
The Dow Chemical Company	3,452	2	2.0%	4,200	1	2.8%
Pearland ISD	2,669	3	1.5%	2,450	3	1.6%
Texas Department of Criminal Justice	2,052	4	1.2%	2,382	4	1.6%
Brazosport ISD	1,950	5	1.1%	1,618	6	1.1%
Brazoria County	1,437	6	0.8%	1,335	9	0.9%
Kelsey-Seybold	1,413	7	0.8%	-		
Olin Corporation	1,126	8	0.6%	-		
Angleton ISD	1,072	9	0.6%	-		
Phillips 66	1,017	10	0.6%	-		
Fluor Corporation	-			1,700	5	1.1%
Miken Specialties	-			1,569	7	1.1%
Infinity Group	-			1,492	8	1.0%
Zachary Construction Company	-			964	10	0.6%
Total	20,003		11.4%	20,362		13.6%
Total County Employment	175,557			148,491		

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

Note: All 2022 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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General administration	73	66	78	76	76	80	84	90	75	74
Judicial and legal	200	196	225	221	226	229	235	241	242	243
Financial administration	112	113	117	127	124	130	129	128	130	128
Elections	63	11	3	10	11	11	9	12	11	13
Public facilities	23	23	25	26	27	25	27	28	25	27
Public safety	207	207	227	227	226	225	246	249	259	261
Corrections	354	342	271	273	277	267	270	261	267	271
Public transportation	164	168	164	165	174	180	181	184	181	177
Health and welfare	82	77	82	82	83	83	81	86	88	88
Culture and recreation	135	110	141	148	153	157	164	169	166	169
Conservation	9	9	10	7	10	9	9	7	7	9
Environmental protection	4	4	4	4	3	3	3	3	4	4
Community development	5	5	4	4	4	4	4	4	5	4
Airport	11	11	12	12	13	13	13	14	14	14
Total	1,442	1,342	1,363	1,382	1,407	1,416	1,455	1,476	1,474	1,482

Source: Brazoria County Human Resource



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

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General Administration:					
County Clerk:					
Marriage License applications	2,076	2,487	2,345	2,413	2,378
Birth certificates filed	1,176	1,385	1,023	1,074	1,235
Death certificates filed	1,446	1,890	1,502	1,604	1,662
Probate cases filed	824	855	894	951	912
Beer license applications	67	72	76	81	89
Judicial and Legal:					
District Court Level:					
Beginning civil cases pending	6,345	6,065	5,560	4,934	5,160
Civil cases docket adjustment	-	(1,377)	(84)	(5)	(38)
Civil cases filed	5,655	6,475	6,106	6,461	6,321
Civil cases disposed	<u>5,935</u>	<u>5,603</u>	<u>6,648</u>	<u>6,230</u>	<u>5,947</u>
Ending civil cases pending	<u>6,065</u>	<u>5,560</u>	<u>4,934</u>	<u>5,160</u>	<u>5,496</u>
Beginning criminal cases pending	2,137	2,228	2,282	2,022	2,021
Criminal cases docket adjustment	2	-	(374)	(69)	(28)
Criminal cases filed	3,435	3,146	3,432	3,603	3,590
Criminal cases disposed	<u>3,346</u>	<u>3,092</u>	<u>3,318</u>	<u>3,535</u>	<u>3,498</u>
Ending criminal cases pending	<u>2,228</u>	<u>2,282</u>	<u>2,022</u>	<u>2,021</u>	<u>2,085</u>
County Court Level:					
Beginning civil cases pending	1,189	1,196	1,213	1,077	1,210
Civil cases docket adjustment	1	(28)	(17)	(12)	(17)
Civil cases filed	1,796	1,669	1,371	1,461	1,612
Civil cases disposed	<u>1,790</u>	<u>1,624</u>	<u>1,490</u>	<u>1,316</u>	<u>1,266</u>
Ending civil cases pending	<u>1,196</u>	<u>1,213</u>	<u>1,077</u>	<u>1,210</u>	<u>1,539</u>
Beginning criminal cases pending	4,766	4,579	4,926	4,506	4,326
Criminal cases docket adjustment	14	(14)	(531)	(249)	(148)
Criminal cases filed	7,845	8,268	7,612	7,493	7,412
Criminal cases disposed	<u>8,046</u>	<u>7,907</u>	<u>7,501</u>	<u>7,424</u>	<u>7,077</u>
Ending criminal cases pending	<u>4,579</u>	<u>4,926</u>	<u>4,506</u>	<u>4,326</u>	<u>4,513</u>
Beginning juvenile cases pending	116	154	142	143	94
Juvenile cases docket adjustment	90	88	(26)	31	56
Juvenile cases filed	515	505	515	402	389
Juvenile cases disposed	<u>567</u>	<u>605</u>	<u>488</u>	<u>482</u>	<u>424</u>
Ending juvenile cases pending	<u>154</u>	<u>142</u>	<u>143</u>	<u>94</u>	<u>115</u>

Fiscal Year					
2018	2019	2020	2021	2022	
2,335	2,392	2,973	2,472	2,348	
1,193	1,229	704	652	760	
1,789	1,964	2,257	2,706	2,544	
931	946	953	1,116	1,097	
91	79	68	85	98	
5,496	6,072	6,565	7,371	7,763	
(29)	(74)	79	(60)	(87)	
6,841	7,216	6,053	6,029	6,267	
<u>6,236</u>	<u>6,649</u>	<u>5,326</u>	<u>5,577</u>	<u>5,553</u>	
<u>6,072</u>	<u>6,565</u>	<u>7,371</u>	<u>7,763</u>	<u>8,390</u>	
2,085	2,289	2,165	2,166	2,689	
(174)	29	(351)	6	299	
3,736	3,752	3,413	3,408	3,472	
<u>3,358</u>	<u>3,905</u>	<u>3,061</u>	<u>2,891</u>	<u>3,456</u>	
<u>2,289</u>	<u>2,165</u>	<u>2,166</u>	<u>2,689</u>	<u>3,004</u>	
1,539	1,420	1,561	1,879	2,034	
(30)	8	(2)	(35)	(151)	
1,635	2,079	1,506	1,444	1,466	
<u>1,724</u>	<u>1,946</u>	<u>1,186</u>	<u>1,254</u>	<u>1,780</u>	
<u>1,420</u>	<u>1,561</u>	<u>1,879</u>	<u>2,034</u>	<u>1,569</u>	
4,513	4,500	3,584	3,807	3,545	
(161)	(119)	(292)	(60)	130	
7,122	6,105	4,573	4,592	4,596	
<u>6,974</u>	<u>6,902</u>	<u>4,058</u>	<u>4,794</u>	<u>4,780</u>	
<u>4,500</u>	<u>3,584</u>	<u>3,807</u>	<u>3,545</u>	<u>3,491</u>	
115	103	129	120	136	
44	19	23	61	-	
362	340	258	155	251	
<u>418</u>	<u>333</u>	<u>290</u>	<u>200</u>	<u>305</u>	
<u>103</u>	<u>129</u>	<u>120</u>	<u>136</u>	<u>82</u>	

(continued)

BRAZORIA COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION - Continued

Last Ten Fiscal Years

Function	Fiscal Year				
	2013	2014	2015	2016	2017
Judicial and Legal:					
Justice of the Peace Level:					
Cases Filed:					
Traffic	43,565	39,962	40,033	38,434	41,957
Non-traffic	33,162	15,828	14,983	9,437	8,614
Small claims suits	568	1,601	2,305	2,534	2,946
Forcible entry & detainer	2,752	2,876	2,806	3,060	3,106
Other civil suits	2,779	1,644	1,268	1,305	1,425
Cases Disposed:					
Traffic	19,835	23,774	23,115	21,937	24,016
Non-traffic	13,285	7,082	8,638	3,822	3,425
Small claims suits	310	937	1,238	1,493	1,586
Forcible entry and detainer	2,428	2,642	2,527	2,784	2,786
Other civil suits	1,294	878	565	575	638
Inquests	318	341	387	405	483
Financial Administration:					
County Auditor:					
Accounts payable check issued	18,434	18,557	17,441	16,867	17,212
Accounts payable wires issued	-	120	122	109	91
Accounts payable ACH's issued	-	1,190	2,333	3,628	4,198
Human Resources:					
Pre-employment drug screens	181	180	205	256	230
Employee random drug screen	164	190	168	115	113
Payroll checks	2,212	1,866	1,278	1,069	1,235
Payroll advices	35,853	36,799	37,820	39,474	38,935
Purchasing:					
Number of purchase orders issued	7,241	7,072	7,482	7,350	7,828
Tax Assessor-Collector:					
Registered voters	179,063	179,445	187,525	201,682	200,914
Voting precincts	68	65	63	63	63
Elections:					
Computerized Voting Equipment:					
Judges booths	135	135	135	135	125
Regular voting machines	623	623	623	679	675
ADA compliant voting machine	125	125	125	125	125
Ballot scanners	-	-	-	-	-

Fiscal Year				
2018	2019	2020	2021	2022
51,183	44,669	39,519	34,347	30,158
8,428	7,933	7,364	7,327	6,943
3,812	5,707	6,602	8,451	8,619
3,384	3,878	2,513	2,017	3,521
1,518	1,705	1,520	1,430	1,564
30,072	26,721	21,864	18,786	16,996
3,594	3,388	3,056	3,033	3,122
2,145	2,801	3,178	3,628	4,931
3,012	3,604	2,272	1,618	3,078
698	838	629	461	728
503	536	616	764	674
17,837	17,203	15,790	16,370	20,527
86	88	82	95	90
4,673	4,963	4,873	5,127	5,264
219	257	248	232	204
97	106	104	134	95
1,105	866	981	942	1,242
39,410	39,926	40,787	41,066	41,159
7,410	8,127	7,370	7,339	7,363
205,206	213,158	222,077	227,043	227,520
63	67	67	78	78
125	125	125	125	125
675	675	675	675	-
125	125	125	125	800
-	-	-	-	125

(continued)

BRAZORIA COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION - Continued

Last Ten Fiscal Years

Function	Fiscal Year				
	2013	2014	2015	2016	2017
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	454	565	575	619	689
Indigent Health Care:					
Indigent patients	351	279	246	303	297
Water Lab:					
Water test performed	7,621	7,921	7,804	9,155	11,215
Culture and Recreation:					
Library:					
Library locations	12	12	12	12	12
Collection inventory	609,649	631,477	736,265	737,455	645,114
Items checked out	1,436,680	1,492,341	1,591,214	1,830,903	1,787,335
Library program attendance	55,458	68,577	49,845	64,461	61,312
Internet usage	250,548	248,388	229,613	217,959	247,563
Parks and Recreation:					
Museum	1	1	1	1	1
Environmental Protection:					
Flood Plain Administrator:					
Construction permits issued	623	836	926	1,292	1,099
Estimated value of construction	127,968,070	155,498,603	243,392,826	302,561,181	302,484,639
Community Development:					
First time homebuyers	17	10	9	7	3
Reconstructions (home replacement)	5	-	4	2	2
Rehabilitation (home repair)	1	-	-	2	-

Sources: Various County departments. Case data is reported to the Texas Office of Court Administration. Prior to 2012, construction permits issued and estimated value of construction includes data from Brazoria County's Flood Plain Administrator and all cities within Brazoria County. Subsequent to 2011 and in compliance with HB Number 852 effective September 1, 2019, city data within the County is omitted from the Environmental protection amounts. For the Indigent Health Care patients, the numbers reflect a decrease from 100% coverage of the federal poverty guidelines to the present coverage of 21%.

Note: N/A - Data is not available for the year.

Fiscal Year				
2018	2019	2020	2021	2022
209,962	209,962	209,962	209,962	209,962
1,073	1,073	1,073	698	902
96	96	96	205	205
52	52	52	52	52
24	24	24	26	26
830	868	904	959	931
282	276	209	125	105
9,972	8,514	8,165	8,140	7,993
12	12	12	12	12
526,636	588,835	445,810	413,378	406,893
1,580,421	1,663,210	1,099,828	1,257,972	1,403,618
57,329	76,175	41,103	28,718	43,310
66,459	97,112	59,834	46,631	56,150
1	1	1	1	1
1,216	1,016	1,291	1,485	2,299
367,733,505	241,183,117	345,615,231	416,088,619	756,149,744
6	2	3	-	-
-	-	-	4	2
2	8	1	2	-

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

Table 17

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	10	10	10	10	10	10	10
Public Safety:										
Sheriff Vehicles	103	150	123	129	138	128	134	143	160	139
Constable Vehicles	28	35	40	40	40	46	49	56	63	66
Public Transportation:										
Roads - Paved (miles)	1057.75	1057.78	1058.29	1058.29	1072.46	1074.49	1079.36	1084.03	1093.85	1,099.29
Roads - Unpaved (miles)	168.82	168.82	168.82	168.82	168.82	168.82	168.82	168.82	168.82	168.82
Bridges	131	131	131	131	131	131	131	131	131	131

Source: Various County departments, Brazoria County Auditor's office capital assets listing.

FEDERAL AND STATE AWARDS SECTION





Independent Auditor's Report

On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brazoria County, Texas (the "County"), as of and for the year ended September 30, 2022, 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 10, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not 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
Brazoria County, Texas

Report on Compliance and Other Matters

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

Purpose of This Report

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

KM&L, LLC

Lake Jackson, Texas
March 10, 2023



Independent Auditor's Report

On Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*)

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Brazoria County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*) that could have a direct and material effect on each of County's major federal and state programs for the year ended September 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal and State Program

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 State of Texas Single Audit Circular (*Uniform Grant Management Standards*). Our responsibilities under those standards, the Uniform Guidance and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*) are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*) will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*), we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*), but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State of Texas Single Audit Circular (*Uniform Grant Management Standards*). Accordingly, this report is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 10, 2023



BRAZORIA COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2022

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
 - 15.435 GoMESA
 - 21.023 Emergency Rental Assistance Program
 - 21.027 Coronavirus State and Local Fiscal Recovery Act
 - State:
 - TJJD Cluster Programs
 - Reimbursement of Auditable Voting Machines
8. Dollar threshold used to distinguish between Type A and Type B programs: Federal \$ 1,261,369; State \$ 300,000.
9. Low Risk Auditee: Federal - Yes; State - Yes.

II. Findings related to the financial statements

None.

III. Findings and questioned costs related to the federal and state awards.

None.

KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
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ANGLETON, TX 77515



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Brazosport (979) 388-1276
Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee 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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Houston (281) 756-1276

Federal:

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

State:

In accordance with the Texas Single Audit Circular (*Uniform Grant Management Standards*) §315(b), the auditee must prepare, in a document separate from the auditor's findings described in §510(c) Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Agriculture:			
Passed Through Texas Department of Health and Human Services Commission:			
School Breakfast Program (1)	10.553	TX-020-2022	\$ 29,257
School Breakfast Program (1)	10.553	TX-020-2023	<u>5,223</u>
			<u>34,480</u>
National School Lunch Program (1)	10.555	TX-020-2022	47,928
National School Lunch Program (1)	10.555	TX-020-2023	<u>8,838</u>
			<u>56,766</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	HHS000801100001	<u>1,419,430</u>
			<u>1,419,430</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000801100001	<u>18,088</u>
			<u>18,088</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 1,528,764</u>
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grant	14.218	B-18-UC-48-0005	\$ 106,475
Community Development Block Grant	14.218	B-19-UC-48-0005	221,822
Community Development Block Grant	14.218	B-20-UC-48-0005	831,017
Community Development Block Grant	14.218	B-21-UC-48-0005	979,720
Community Development Block Grant	14.218	COVID 19 B-20-UW-48-0005	<u>109,541</u>
			<u>2,248,575</u>
Passed Through Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	18-544-000-B291	186,884
Community Development Block Grant/State's Program	14.228	19-076-003-B352	<u>678,862</u>
			<u>865,746</u>
Direct Program:			
Emergency Solutions Grant Program	14.231	S-19-UC-48-0006	40,326
Emergency Solutions Grant Program	14.231	S-20-UC-48-0006	2,144
Emergency Solutions Grant Program	14.231	S-21-UC-48-0006	74,660
Emergency Solutions Grant Program	14.231	COVID-19 S-21-UW-48-0006	<u>602,551</u>
			<u>719,681</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Housing and Urban Development: Continued			
Direct Program:			
Home Investment Partnership Program	14.239	M-19-UC-48-0230	\$ 88,437
Home Investment Partnership Program	14.239	M-20-UC-48-0230	453,039
Home Investment Partnership Program	14.239	M-21-UC-48-0230	<u>210,929</u>
			<u>752,405</u>
Direct Program:			
Section 8 Housing Voucher Program	14.871	TX484VO 0021	1,172,560
Section 8 Housing Voucher Program	14.871	TX484VO 0022	<u>4,183,320</u>
			<u>5,355,880</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ <u>9,942,287</u>
U.S. Department of the Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	\$ <u>60,778</u>
Direct Program:			
GoMESA	15.435	--	<u>1,104,027</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			\$ <u>1,164,805</u>
U.S. Department of Justice:			
Passed Through Office of the Governor - Criminal Justice Division:			
Crime Victim Assistance	16.575	1353519	\$ 140,349
Crime Victim Assistance	16.575	3808503	<u>11,070</u>
			<u>151,419</u>
Passed Through Office of the Governor - Criminal Justice Division:			
Violence Against Women Formula Grants	16.588	3123606	172,771
Violence Against Women Formula Grants	16.588	3123607	<u>10,587</u>
			<u>183,358</u>
Passed Through the Bureau of Justice Assistance			
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0801	14,258
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0295	<u>22,159</u>
			<u>36,417</u>
Passed Through the Bureau of Justice Assistance			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01861-JAGX	<u>13,149</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			\$ <u>384,343</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Airport Improvement Program	20.106	21CRANGLE	\$ 13,000
Airport Improvement Program	20.106	22CVANGLE	<u>32,000</u>
			<u>45,000</u>
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.205	CSJ 0912-31-303	687,249
Highway Planning and Construction Program	20.205	CSJ 0912-31-304	157,550
Highway Planning and Construction Program	20.205	CSJ 0912-31-305	<u>682,766</u>
			<u>1,527,565</u>
Passed Through Texas Parks and Wildlife Department:			
Recreational Trails Program	20.219	535658	<u>44,571</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>\$ 1,617,136</u>
U.S. Department of Treasury:			
Direct Program:			
Resources and Ecosystems sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	582-19-97171	<u>\$ 3,960,704</u>
Direct Program:			
Emergency Rental Assistance Program	21.023	--	<u>13,718,431</u>
Direct Program:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	--	<u>5,573,602</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>\$ 23,252,737</u>
Federal Communications Commission:			
Passed Through the Universal Service Administration Company:			
E-Rate Library Program	32.001	44301996	<u>\$ 247,859</u>
Passed Through the Universal Service Administration Company:			
Emergency Connectivity Fund Program	32.009	ECF202103899	53,452
Emergency Connectivity Fund Program	32.009	ECF202208058	<u>8,924</u>
			<u>62,376</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			<u>\$ 310,235</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Health and Human Services:			
Passed Through Texas Department of State Health Services:			
Public Health Emergency Preparedness	93.069	537-18-0103-00001	\$ 29,205
Public Health Emergency Preparedness	93.069	537-18-0182-00001	<u>10,370</u>
			<u>39,575</u>
Passed Through Texas Department of State Health Services:			
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	537-18-0103-0001	<u>167,494</u>
Passed Through Texas Department of State Health Services:			
Immunization Cooperative Agreements	93.268	HHS000097600001	111,186
Immunization Cooperative Agreements	93.268	COVID-19 HHS001019500005	<u>205,439</u>
			<u>316,625</u>
Passed Through Texas Department of State Health Services:			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 HHS000812700005	<u>110,311</u>
Passed Through Texas Department of State Health Services:			
Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response	93.354	HHS000768100001	76,690
Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response	93.354	HHS001075800001	<u>63,894</u>
			<u>140,584</u>
Passed Through Texas Department of State Health Services:			
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public health or Healthcare Crises	93.391	HHS001057600006	<u>156,567</u>
Passed Through Texas Department of Family and Protective Services:			
Foster Care Title IV-E	93.658	HHS000285000021	30,658
Foster Care Title IV-E	93.658	HHS000285100027	<u>193,076</u>
			<u>223,734</u>
Passed Through Texas Department of Family and Protective Services:			
Preventative Health and Health Services Block Grant	93.991	HHS001017900001	<u>16,995</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 1,171,885</u>

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Homeland Security:			
Direct:			
Emergency Food and Shelter National Board Program	94.024	--	\$ <u>71,000</u>
Passed Through the Texas Department of Public Safety:			
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-03242(0)	37,586
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05990(0)	9,015
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06088(0)	24,626
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06928(0)	109,080
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-07523(0)	123,287
Disaster Grants - Public Assistance	97.036	DR-4272-TX	41,820
Disaster Grants - Public Assistance	97.036	EM-3540-TX	4,560
			<u>349,974</u>
Passed Through Texas Department of Public Safety's Division of Emergency Management:			
Hazard Mitigation Grant Program	97.039	4332-0053-TX	1,831,865
Hazard Mitigation Grant Program	97.039	4332-0054-TX	258,904
			<u>2,090,769</u>
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
Homeland Security Grant Program	97.067	2970805	74,789
Homeland Security Grant Program	97.067	2970806	81,944
Homeland Security Grant Program	97.067	2985905	1,613
Homeland Security Grant Program	97.067	2985906	3,340
			<u>161,686</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ <u>2,673,429</u>
TOTAL FEDERAL ASSISTANCE			\$ <u>42,045,621</u>
TOTAL MAJOR PROGRAMS			\$ <u>21,815,490</u>
TYPE A PROGRAM			\$ <u>1,261,369</u>
(1) Child Nutrition Cluster Program			



BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2022

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	HHS000436300006	<u>36,291</u>
Direct Programs:		
RLSS/LPHS Community & Rural Health Program	HHS000107900001	<u>19,254</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		\$ <u><u>156,135</u></u>
Texas Juvenile Justice Department:		
Direct Programs:		
State Aid Program (1)	TJJD-A-22-020	\$ 1,392,165
State Aid Program (1)	TJJD-A-23-020	96,493
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-22-020	333,422
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-23-020	53,153
Regional Diversion Alternative (RDA) (1)	TJJD-R-22-020	20,595
Juvenile Justice Alternative Education Program Discretionary (1)	TJJD-W-21-020	<u>3,570</u>
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		\$ <u><u>1,899,398</u></u>
Texas Commission on Environmental Quality:		
Direct Program:		
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-03242(0)	\$ 8,022
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-05809(0)	4,056
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-05990(0)	751
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-06464(0)	754
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-06865(0)	<u>484</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		\$ <u><u>14,067</u></u>
Texas Department of Transportation:		
Direct Program:		
Routine Airport Maintenance	M2212ANGLE-FY22RAMP	\$ <u>50,000</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		\$ <u><u>50,000</u></u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2022

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)	2214849	\$ 41,160
Victim Coordinator Liaison Grant (VCLG)	C-00029	<u>4,038</u>
		<u>45,198</u>
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	20202144900-318-01	<u>30,144</u>
TOTAL OFFICE OF ATTORNEY GENERAL		<u>\$ 75,342</u>
Texas Task Force on Indigent Defense:		
Direct Program:		
Indigent Defense Services	212-22-020	<u>\$ 204,609</u>
TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE		<u>\$ 204,609</u>
General Land Office:		
Direct Program:		
Beach Cleaning and Maintenance Assistance	16-124-001	<u>\$ 47,089</u>
TOTAL GENERAL LAND OFFICE		<u>\$ 47,089</u>
Department of Public Safety:		
Passed Through Division of Emergency Management:		
Hazard Mitigation Grant	4332-0053-TX	\$ 457,772
Hazard Mitigation Grant	4332-0054-TX	<u>64,920</u>
TOTAL DEPARTMENT OF PUBLIC SAFETY		<u>\$ 522,692</u>
Office of the Governor (Criminal Justice Division):		
Direct:		
Drug Court Program	4519101	<u>\$ 4,758</u>
DWI Court Program	4519201	<u>5,596</u>
Veterans Court Program	3106205	<u>25,536</u>
Passed Through Houston-Galveston Area Council:		
Regional Mental Health Services	SF 421 #26067-21	<u>4,400</u>
TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION)		<u>\$ 40,290</u>

(continued)

BRAZORIA COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2022

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Veterans Commission:		
Direct Program:		
Brazoria County Veterans Court Program	GT-VTC21-014	\$ <u>85,820</u>
TOTAL TEXAS VETERANS COMMISSION		\$ <u><u>85,820</u></u>
Texas Parks and Wildlife:		
Direct Program:		
Hanson Riverside County Park	50-000501	\$ <u>85,506</u>
TOTAL TEXAS PARKS AND WILDLIFE		\$ <u><u>85,506</u></u>
Texas Secretary of State:		
Direct Program:		
Reimbursement of Auditable Voting Machines	RAVM-020	\$ <u>2,490,883</u>
TOTAL SECRETARY OF STATE		\$ <u><u>2,493,883</u></u>
TOTAL STATE ASSISTANCE		\$ <u><u>5,671,831</u></u>
TOTAL MAJOR PROGRAMS		\$ <u><u>4,390,281</u></u>
TYPE A PROGRAM		\$ <u><u>300,000</u></u>
(1) TJJD Cluster Programs		



BRAZORIA COUNTY, TEXAS

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS

Year Ended September 30, 2022

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 - this is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. Federal financial assistance not required to be reported in other funds is accounted for in the General Fund.

Special Revenue Funds - used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Federal financial assistance generally is accounted for in a Special Revenue Fund unless required to be reported in a Capital Projects Fund or a proprietary fund type. Generally, unused balances are returned to the grantor at the close of specified project periods.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Trust Funds. Federal financial assistance for the construction of major capital facilities generally is accounted for in a Capital Projects Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

Proprietary Fund Types:

Enterprise Fund - used to account for activities similar to those found in the private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing services be financed primarily through user charges, or where periodic determination of net income is appropriate. Federal financial assistance for the benefiting enterprise operations generally is accounted for in the Enterprise Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Federal and State grant funds were accounted for in the General Fund, Special Revenue Fund, and the Capital Projects Fund, a component of the Governmental Fund type.

BRAZORIA COUNTY, TEXAS

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS

Year Ended September 30, 2022

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, 2022:

<u>Program Title</u>	<u>ALN Number</u>	<u>Amount</u>
Women, Infants and Children (WIC)	10.557	\$ 137,536
Supplemental Nutrition Assistance Program	10.561	29
CPS-Cities Readiness Initiative	93.069	1,263
HPP and PHEP Aligned Cooperative Agreements	93.074	10,912
Immunization Cooperative Agreements	93.268	18,564
Response to Public Health or Healthcare Crises	93.391	18,446
Foster Care Title IV-E	93.658	<u>10,393</u>
Total		<u>\$ 197,143</u>

5. Indirect Cost Rate - The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2.CFR.200.414. Uniform Guidance 200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

