

BRAZORIA COUNTY, TEXAS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended
September 30, 2023

BRAZORIA COUNTY, TEXAS
AUDITOR'S OFFICE
BRAZORIA COUNTY COURTHOUSE
237 E. Locust, Ste 403
Angleton, Texas 77515



BRAZORIA COUNTY, TEXAS

Annual Comprehensive Financial Report
For the Year Ended September 30, 2023

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INTRODUCTORY SECTION



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March 26, 2024

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, 2023 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, 2023. 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 continuing to actively work on increasing the included amount of GFOA-recommended detail and explanation about the County's tax abatements.

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, 2022. 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 30 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

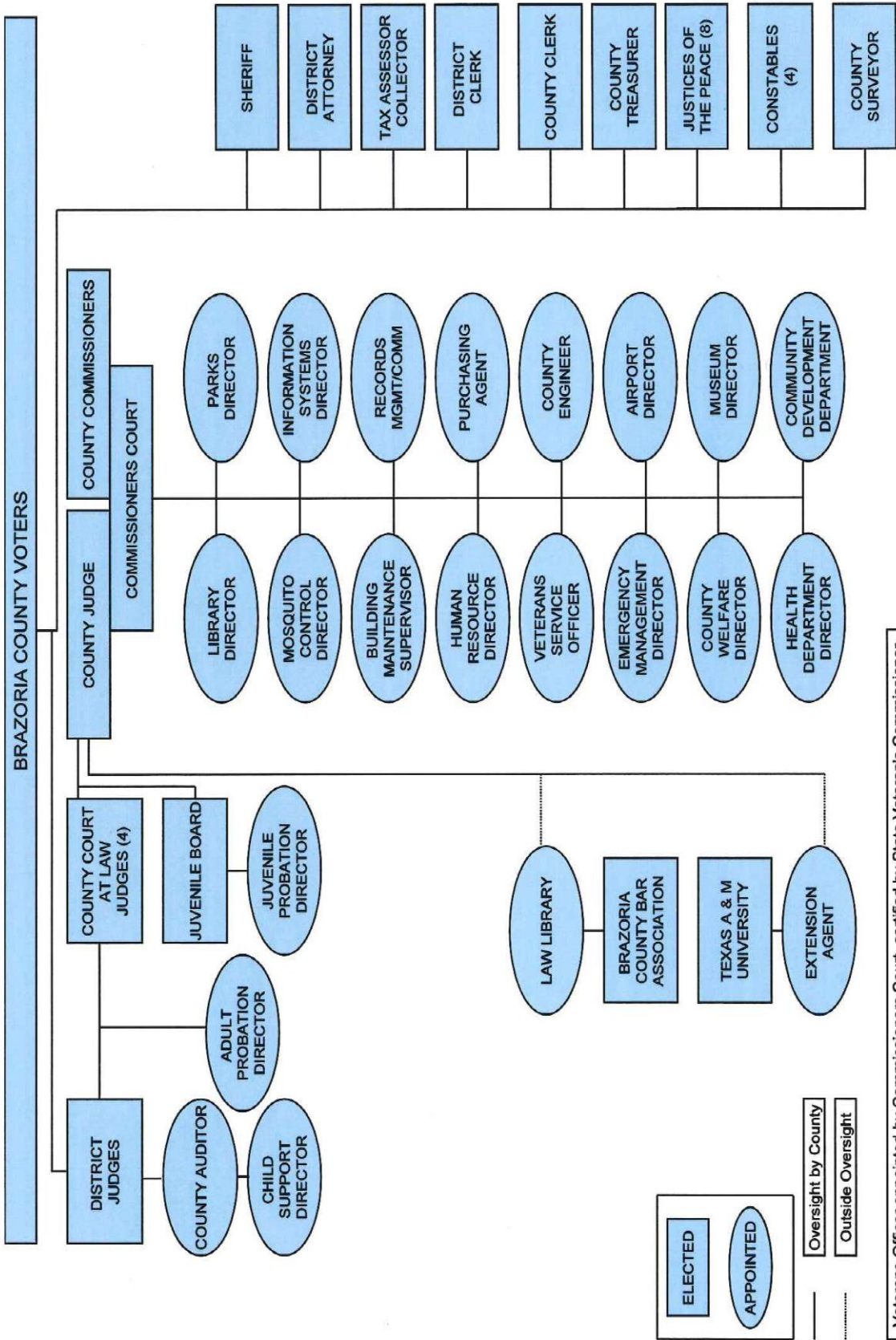
**Brazoria County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

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

To 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, 2023, 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, 2023, 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, 2023, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. 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, the 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 Texas 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 Schedules 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 7, 2024, 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 7, 2024

BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2023*

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, 2023. 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 \$ 516,729,476 and \$ 11,000,170 (net position), respectively. Of this amount, the governmental activities reported an unrestricted net position of \$ 55,794,873, 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 \$ 2,549,637.
- The County's total net position increased for governmental activities by \$ 33,924,879 and decreased for business-type activities by \$ 1,338,769.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 164,035,679 and its enterprise fund reported ending net position of \$ 10,997,769. 58.28% and (23.21%) of these total amounts, \$ 95,604,865 (unassigned fund balance) and \$ 2,552,038 (deficit unrestricted net position), respectively, were available for use within the County's fund designations.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 95,611,257 or 62.88% 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, 2023*

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, 2023*

The County maintains one hundred thirty-nine (139) 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 thirty-five (135) 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 through 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 248 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 \$ 527,729,646 as of September 30, 2023.

BRAZORIA COUNTY, TEXAS*Management's Discussion and Analysis
For the Year Ended September 30, 2023*

The largest portion of the County's net position, \$ 419,512,257 (79.49%) reflects its investments in capital assets (e.g., land; land improvements; buildings and improvements; furniture, equipment and vehicles; subscription based IT assets, 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.

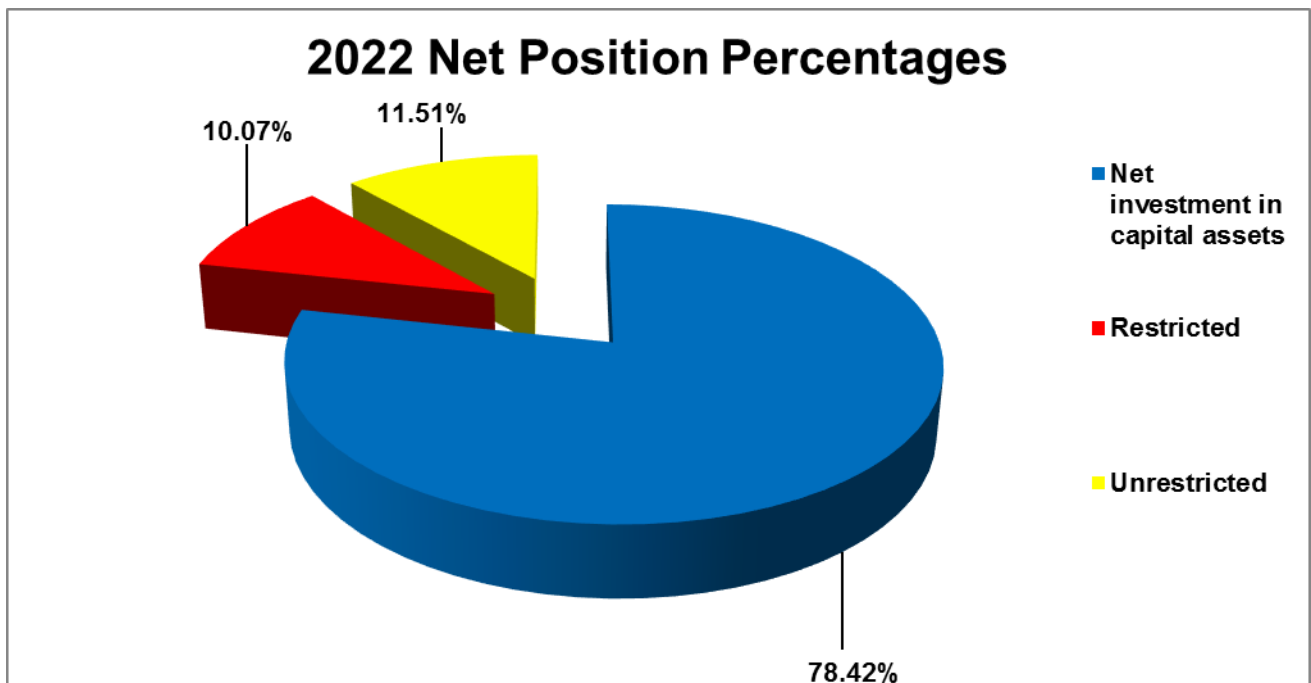
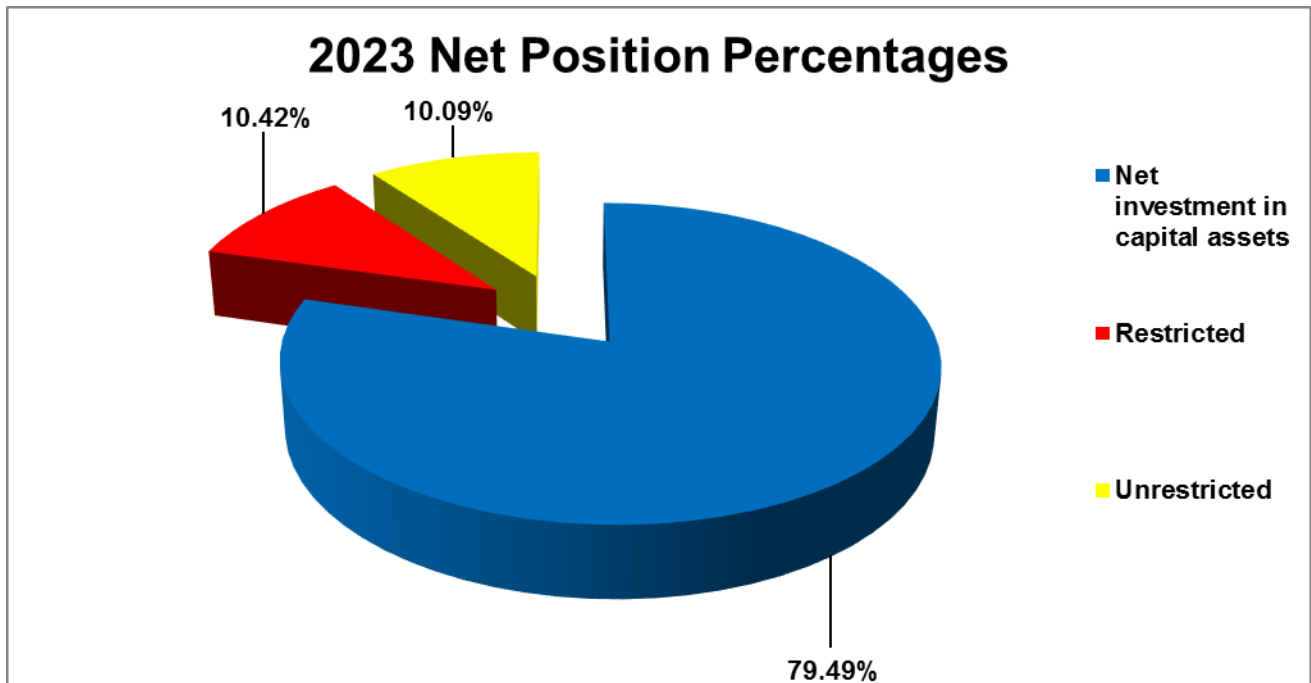
BRAZORIA COUNTY'S NET POSITION

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
ASSETS						
Current and other assets	\$ 302,379,558	\$ 378,631,097	\$ 265,502	\$ 592,767	\$ 302,645,060	\$ 379,223,864
Capital assets	<u>544,673,770</u>	<u>459,141,020</u>	<u>13,549,807</u>	<u>14,837,284</u>	<u>558,223,577</u>	<u>473,978,304</u>
Total assets	<u>847,053,328</u>	<u>837,772,117</u>	<u>13,815,309</u>	<u>15,430,051</u>	<u>860,868,637</u>	<u>853,202,168</u>
Total deferred outflows of resources	<u>39,163,557</u>	<u>36,937,844</u>	<u>330,930</u>	<u>310,290</u>	<u>39,494,487</u>	<u>37,248,134</u>
LIABILITIES						
Current and other liabilities	109,530,466	109,058,208	190,584	151,517	109,721,050	109,209,725
Long-term liabilities	<u>249,774,516</u>	<u>213,154,837</u>	<u>825,862</u>	<u>553,936</u>	<u>250,600,378</u>	<u>213,708,773</u>
Total liabilities	<u>359,304,982</u>	<u>322,213,045</u>	<u>1,016,446</u>	<u>705,453</u>	<u>360,321,428</u>	<u>322,918,498</u>
Total deferred inflows of resources	<u>10,182,427</u>	<u>69,692,319</u>	<u>2,129,623</u>	<u>2,695,949</u>	<u>12,312,050</u>	<u>72,388,268</u>
NET POSITION						
Net investment in capital assets	405,962,450	373,461,940	13,549,807	14,837,284	419,512,257	388,299,224
Restricted	54,972,153	49,847,546	-	-	54,972,153	49,847,546
Unrestricted	<u>55,794,873</u>	<u>59,495,111</u>	<u>(2,549,637)</u>	<u>(2,498,345)</u>	<u>53,245,236</u>	<u>56,996,766</u>
Total net position	<u>\$ 516,729,476</u>	<u>\$ 482,804,597</u>	<u>\$ 11,000,170</u>	<u>\$ 12,338,939</u>	<u>\$ 527,729,646</u>	<u>\$ 495,143,536</u>

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2023

An additional portion of the County's net position of \$ 54,972,153 (10.42%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$ 53,245,236 (10.09%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2023, 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 \$ 2,549,637, caused primarily by losses on operations.



BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended September 30, 2023*

Analysis of the County's Operations. Overall the County had an increase in net position of \$ 32,586,110. Governmental activities reported an increase in net position of \$ 33,924,879, while the business-type activities reported a decrease in net position of \$ 1,338,769. 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 \$ 31,213,033 substantially due to the acceptance of roads to the County road system of \$ 8,333,969 and the receipt of grant funds such as the U.S. Department of Transportation - Highway Planning and Construction Program of \$ 10,380,951 for road projects. Unrestricted net position in the governmental activities decreased \$ 3,700,238, primarily due to the changes in the net pension liability. The reason for the decrease of net position in the business-type activities of \$ 1,338,769 primarily relates to the current year depreciation expense of \$ 1,313,643.

The following table provides a summary of the County's operations for the years ended September 30, 2023 and 2022:

BRAZORIA COUNTY'S CHANGES IN NET POSITION

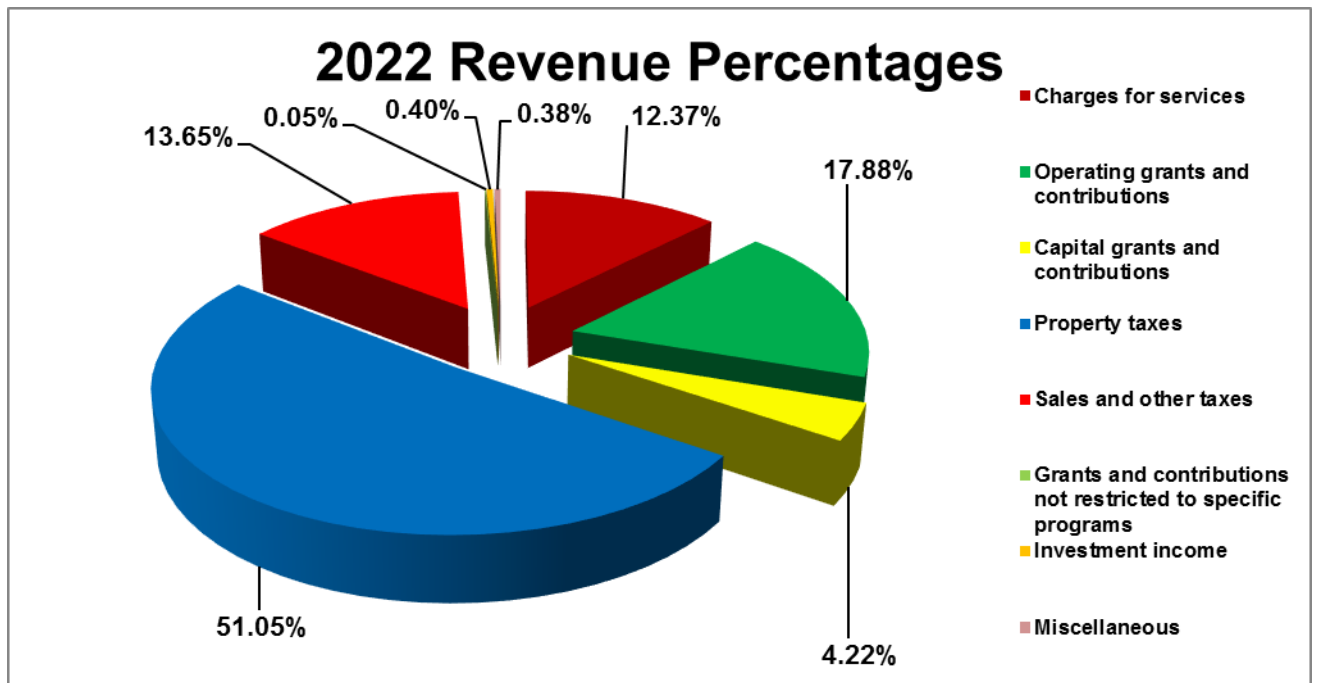
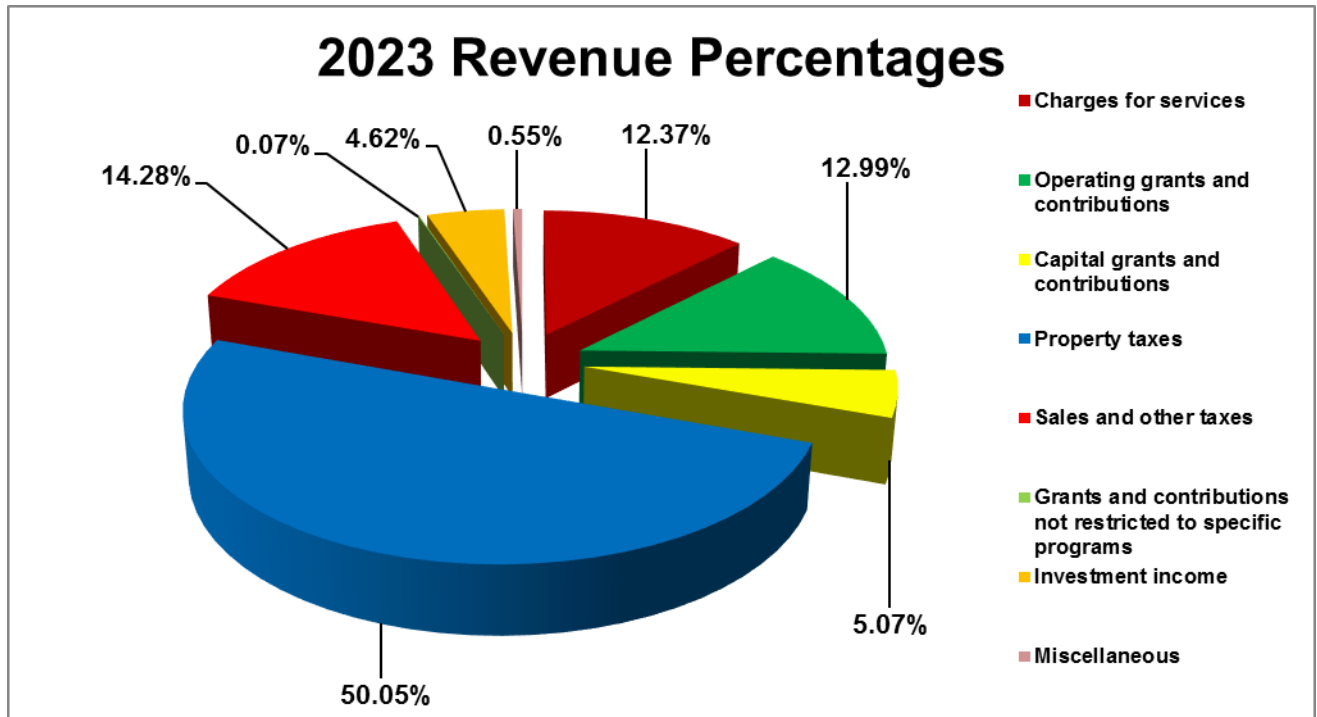
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 31,764,568	\$ 30,325,801	\$ 4,013,001	\$ 3,568,200	\$ 35,777,569	\$ 33,894,001
Operating grants and contributions	37,424,554	48,864,394	161,424	95,000	37,585,978	48,959,394
Capital grants and contributions	14,676,591	11,546,278	-	-	14,676,591	11,546,278
General Revenues:						
Property taxes	144,779,899	139,807,055	-	-	144,779,899	139,807,055
Sales and other taxes	41,314,801	37,391,852	-	-	41,314,801	37,391,852
Grants and contributions not restricted to specific programs	203,588	130,310	-	-	203,588	130,310
Investment income	13,352,159	1,094,147	-	-	13,352,159	1,094,147
Miscellaneous	<u>1,591,270</u>	<u>1,050,828</u>	<u>13,677</u>	<u>-</u>	<u>1,604,947</u>	<u>1,050,828</u>
Total revenues	<u>285,107,430</u>	<u>270,210,665</u>	<u>4,188,102</u>	<u>3,663,200</u>	<u>289,295,532</u>	<u>273,873,865</u>

(continued)

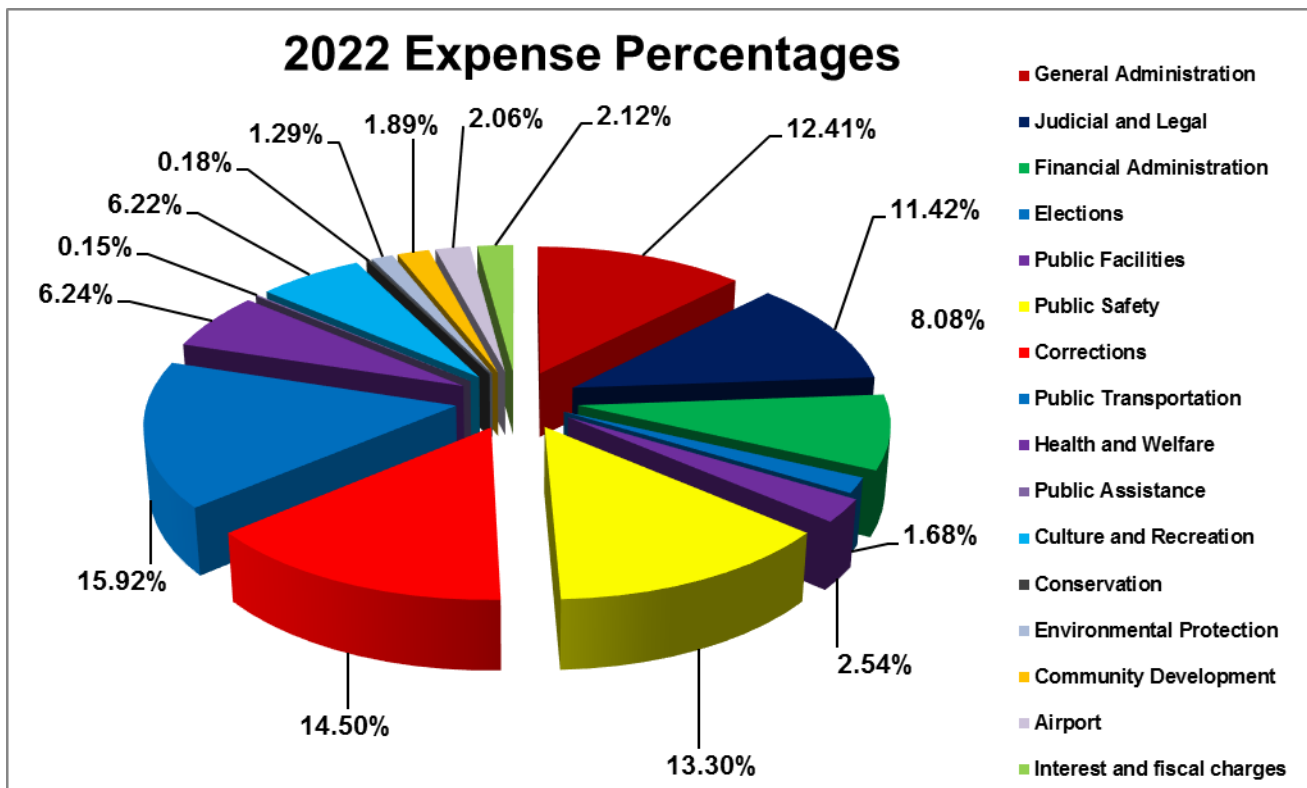
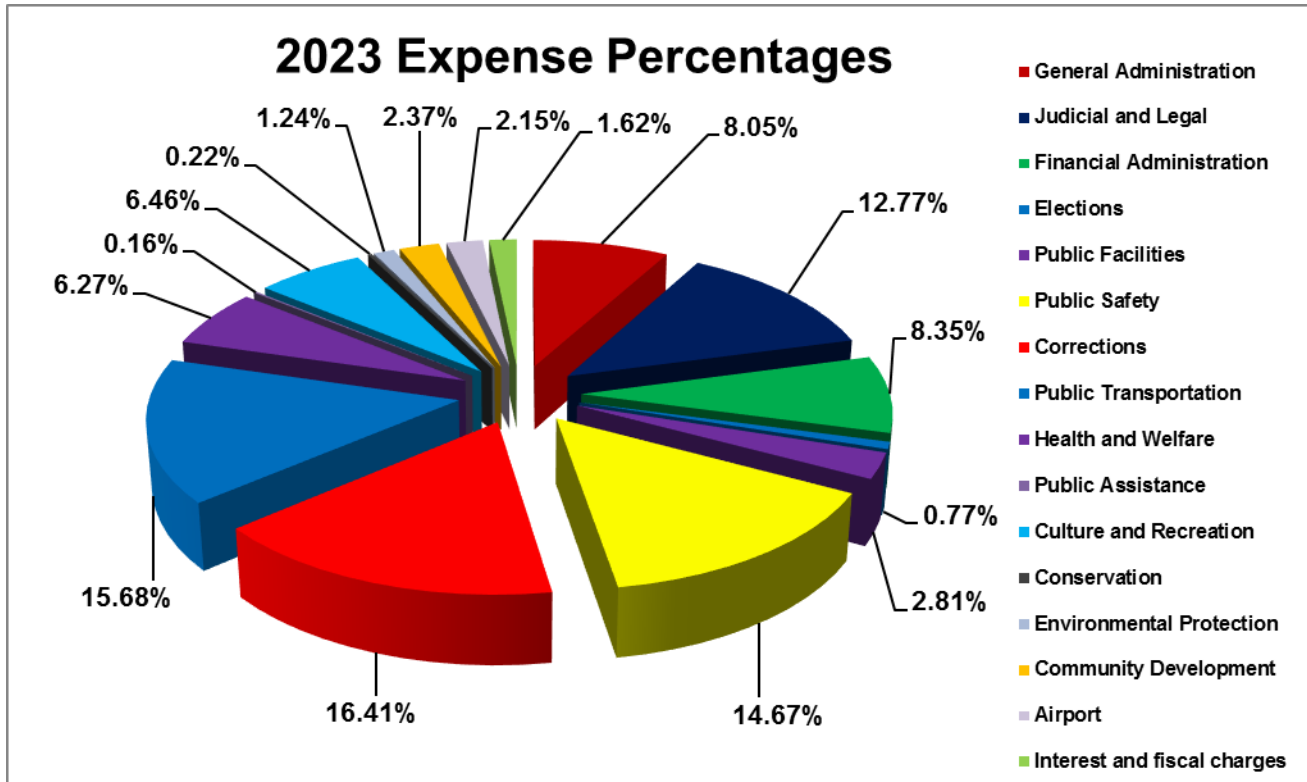
BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2023

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Expenses:						
General administration	\$ 20,662,813	\$ 29,931,958	\$ -	\$ -	\$ 20,662,813	\$ 29,931,958
Judicial and legal	32,775,012	27,545,358	-	-	32,775,012	27,545,358
Financial administration	21,426,258	19,473,707	-	-	21,426,258	19,473,707
Elections	1,979,365	4,061,929	-	-	1,979,365	4,061,929
Public facilities	7,220,306	6,112,484	-	-	7,220,306	6,112,484
Public safety	37,665,990	32,075,237	-	-	37,665,990	32,075,237
Corrections	42,127,375	34,970,761	-	-	42,127,375	34,970,761
Public transportation	40,250,137	38,399,837	-	-	40,250,137	38,399,837
Health and welfare	16,077,777	15,052,666	-	-	16,077,777	15,052,666
Public assistance	416,800	358,000	-	-	416,800	358,000
Culture and recreation	16,586,269	14,996,148	-	-	16,586,269	14,996,148
Conservation	572,261	423,444	-	-	572,261	423,444
Environmental protection	3,185,410	3,101,069	-	-	3,185,410	3,101,069
Community development	6,075,405	4,568,504	-	-	6,075,405	4,568,504
Airport	-	-	5,526,871	4,978,116	5,526,871	4,978,116
Interest and fiscal charges	<u>4,161,373</u>	<u>5,115,959</u>	<u>-</u>	<u>-</u>	<u>4,161,373</u>	<u>5,115,959</u>
Total expenses	<u>251,182,551</u>	<u>236,187,061</u>	<u>5,526,871</u>	<u>4,978,116</u>	<u>256,709,422</u>	<u>241,165,177</u>
Change in net position	33,924,879	34,023,604	(1,338,769)	(1,314,916)	32,586,110	32,708,688
Net position - beginning	<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>
Net position - ending	<u>\$ 516,729,476</u>	<u>\$ 482,804,597</u>	<u>\$ 11,000,170</u>	<u>\$ 12,338,939</u>	<u>\$ 527,729,646</u>	<u>\$ 495,143,536</u>

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2023



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BRAZORIA COUNTY, TEXAS

*Management's Discussion and Analysis
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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 \$ 164,035,679. The unassigned fund balance of \$ 95,604,865 constitutes 58.28% of ending fund balance. The remainder of the fund balance is categorized as 1) nonspendable \$ 4,979,558, 2) restricted \$ 61,459,689, and 3) committed \$ 1,991,567.

Fund balance of the General Fund increased by \$ 3,718,878; the Road & Bridge Fund increased by \$ 3,306,012; the American Rescue Plan 2021 CLFRF Fund had no change in fund balance; the 2021 Certificate of Obligation C & M Fund decreased by \$ 58,614,818; and, other governmental funds increased by \$ 1,345,258. General Fund increased with the upsurge of sales tax and investment income. Road & Bridge Fund increased from reduced spending compared to budgeted amounts. 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 2021 Certificate of Obligation C & M Fund decreased with the ongoing capital projects involving the Courthouse campus and other County facilities. The other governmental funds increase 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, 2023 amounted to \$ 10,997,769. Total net position decreased \$ 1,334,184 (approximately 10.82%), 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 \$ 5.5 million increase in estimated revenues, and an \$ 6.6 million increase in appropriations and were primarily for the following:

- The \$ 1.9 million increase in sales tax revenue.
- The \$ 3.3 million increase in investment income
- The \$ 1.0 million re-appropriation of funds for prior year-end encumbrances.
- The \$ 2.4 million for detention center costs for increased payroll, utilities and inmate medical.
- The \$ 1.7 million for indigent court costs associated with increased judicial activity.

BRAZORIA COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2023

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

- Property tax revenue rate was adopted at a lower amount than budgeted.
- 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, 2023, amounts to \$ 558,223,577 (net of accumulated depreciation/amortization). This investment in capital assets includes land; land improvements; buildings and improvements; furniture, equipment and vehicles; runways, subscription based IT assets, taxiways and aprons; infrastructure; and construction in progress.

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

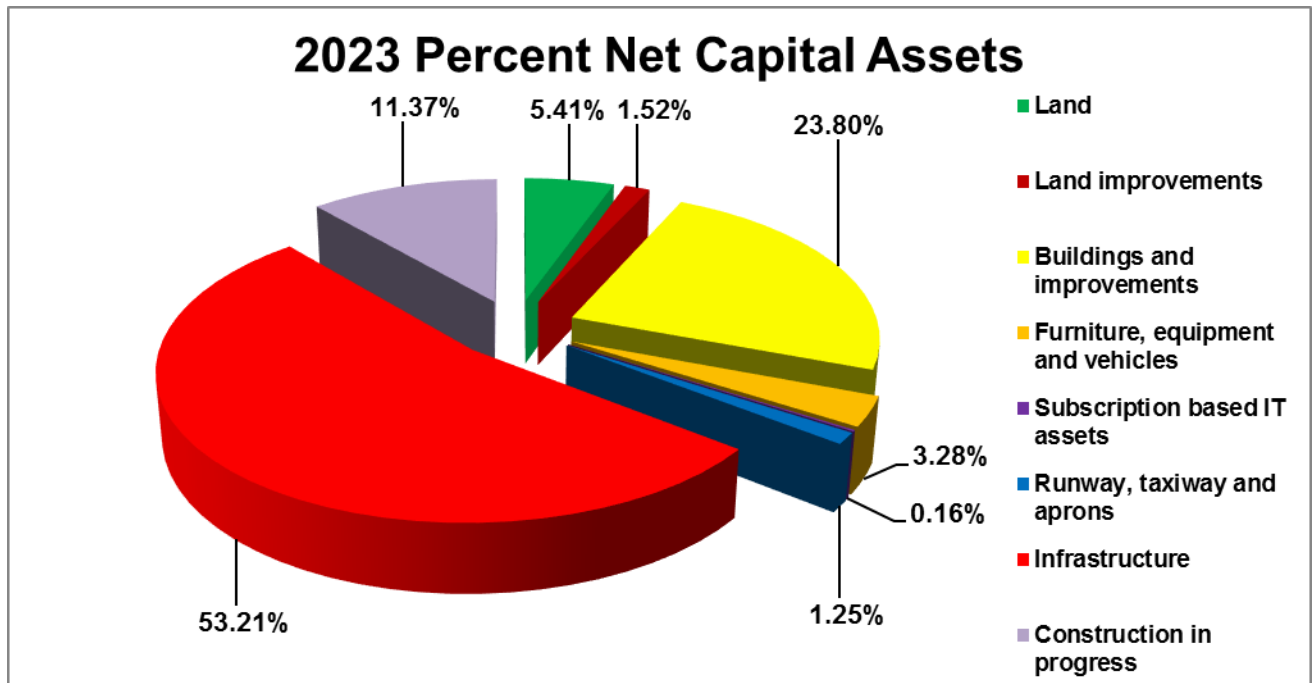
- Bridges - \$ 2,584,547 and computer hardware - \$ 322,355
- Vehicles and equipment were acquired, primarily as replacements to vehicles and road and bridge equipment, for \$ 4,197,386
- Acceptance of roads to the County's road system for \$ 8,333,969 and completion of various county roads - \$ 18,389,924
- Completion of improvement projects including: Animal Control (building) - \$ 584,711, Courthouse Campus Admin (building) - \$ 68,925,271, Courthouse Campus EOC (building) - \$ 8,921,385, Detention Center (floor) - \$ 102,450, Detention Center (gun range) - \$ 176,165, Detention Center (jail) - \$ 145,120, Juvenile Probation (security) - \$ 352,427, Facility Management (warehouse) - \$ 2,953,826, Parks - \$ 1,755,497 and Sheriff's Office (storage building) - \$ 149,800.
- Road and bridge projects were initiated or continued at costs of \$ 26,679,521 and \$ 1,368,195, respectively
- A variety of construction in progress projects including: Courthouse Campus - \$ 29,794,799, County Clerk Record Digitalization - \$ 293,156, Drainage - \$ 187,540, Fire Training Facility - \$ 129,642, Information Systems Broadband - \$ 113,364, Museum - \$ 1,161,800, Onbase Software Upgrade - \$ 217,576, Parks - \$ 1,866,582, Restore Act grant - Quintana fishing pier - \$ 346,153 and Sheriff's Office Jail and Admin Renovations - \$ 628,702.

BRAZORIA COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended September 30, 2023

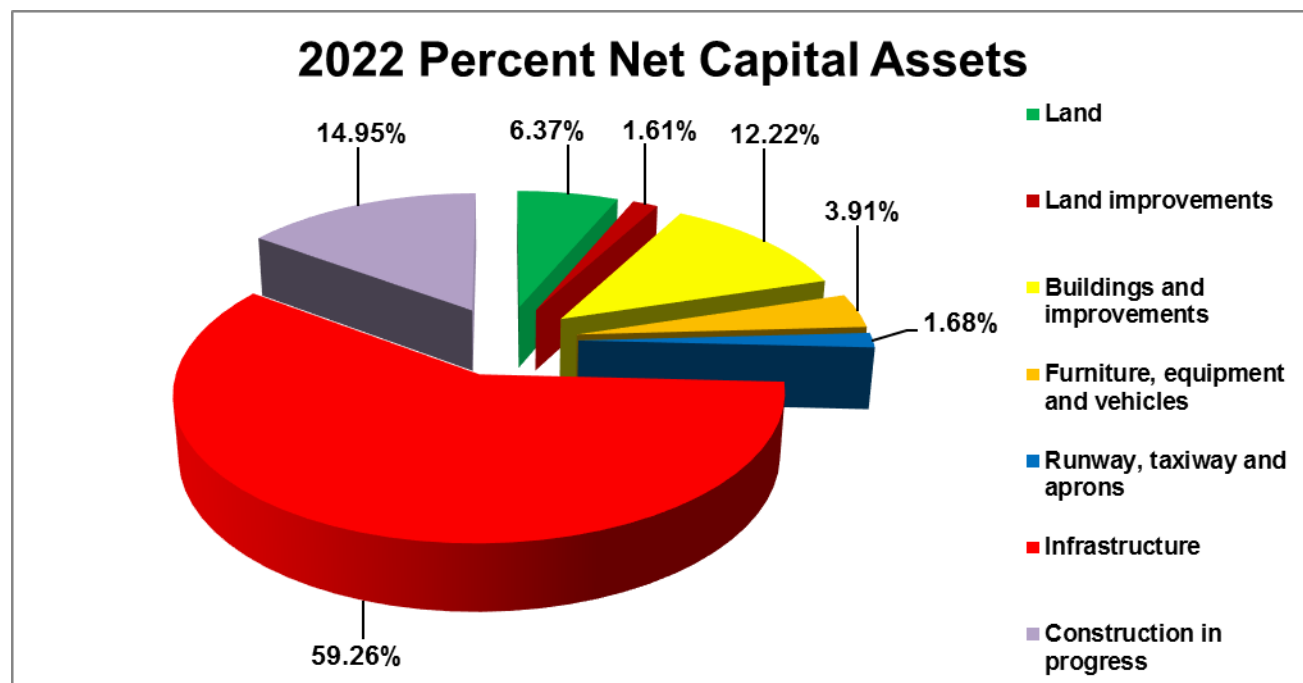
BRAZORIA COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation/Amortization

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 28,650,381	\$ 28,628,388	\$ 1,558,687	\$ 1,558,687	\$ 30,209,068	\$ 30,187,075
Land improvements	8,500,715	7,638,853	-	-	8,500,715	7,638,853
Buildings and improvements	127,947,015	52,764,111	4,883,194	5,138,611	132,830,209	57,902,722
Furniture, equipment and vehicles	18,193,902	18,365,816	121,723	162,450	18,315,625	18,528,266
Subscription based IT assets	901,886	-	-	-	901,886	-
Runway, taxiway and aprons	-	-	6,986,203	7,977,536	6,986,203	7,977,536
Infrastructure	297,024,660	280,871,009	-	-	297,024,660	280,871,009
Construction in progress	<u>63,455,211</u>	<u>70,872,843</u>	-	-	<u>63,455,211</u>	<u>70,872,843</u>
Total	\$ <u>544,673,770</u>	\$ <u>459,141,020</u>	\$ <u>13,549,807</u>	\$ <u>14,837,284</u>	\$ <u>558,223,577</u>	\$ <u>473,978,304</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, 2023



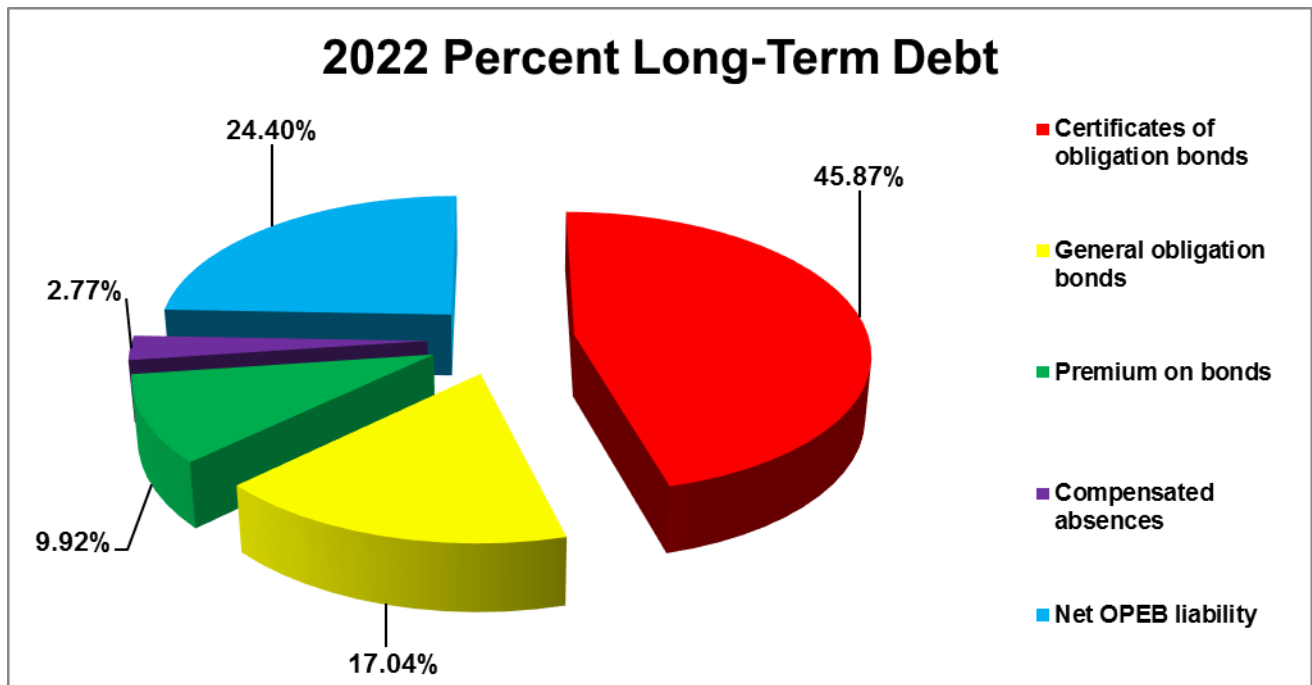
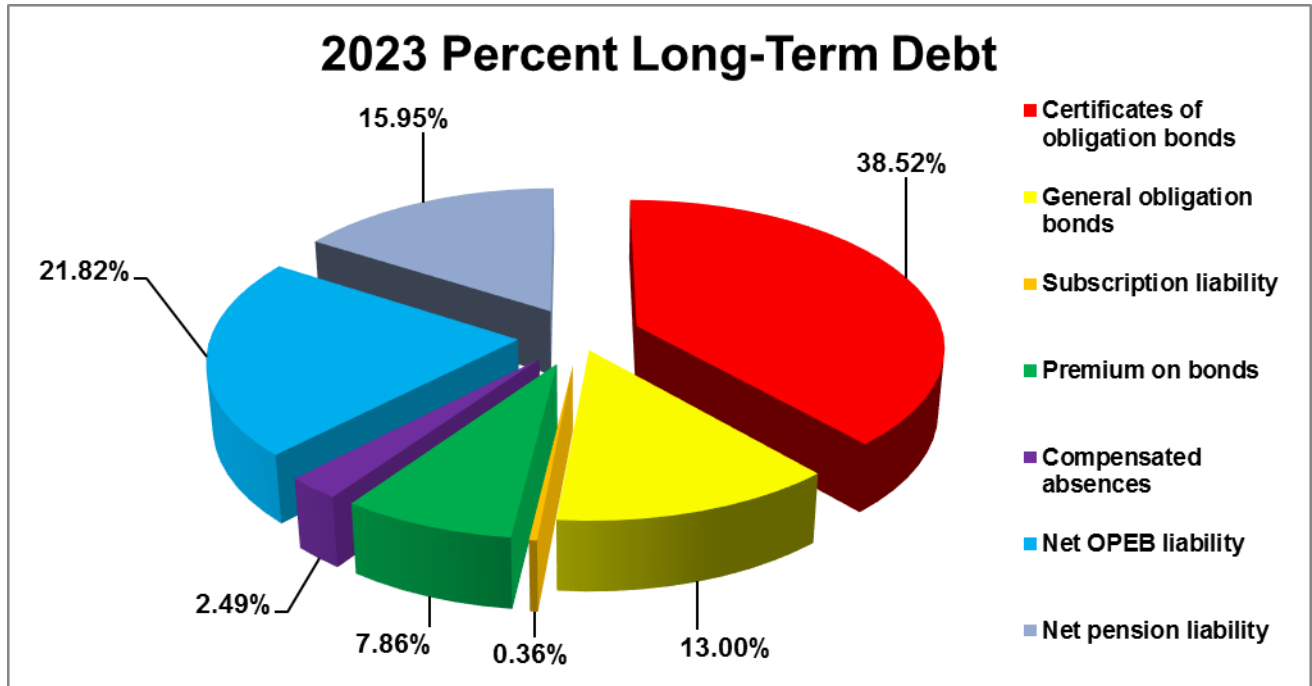
DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 129,125,000 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	
	2023	2022	2023	2022	2023	2022
Certificates of obligation bonds	\$ 96,535,000	\$ 98,025,000	\$ -	\$ -	\$ 96,535,000	\$ 98,025,000
General obligation bonds	32,590,000	36,405,000	-	-	32,590,000	36,405,000
Subscription liability	898,556	-	-	-	898,556	-
Premium on bonds	19,701,793	21,207,917	-	-	19,701,793	21,207,917
Compensated absences	6,172,225	5,875,213	54,946	52,749	6,227,171	5,927,962
Net OPEB liability	54,160,749	51,641,707	524,577	501,187	54,685,326	52,142,894
Net pension liability	<u>39,716,193</u>	<u>-</u>	<u>246,339</u>	<u>-</u>	<u>39,962,532</u>	<u>-</u>
Total	<u>\$ 249,774,516</u>	<u>\$ 213,154,837</u>	<u>\$ 825,862</u>	<u>\$ 553,936</u>	<u>\$ 250,600,378</u>	<u>\$ 213,708,773</u>

During the fiscal year, the County's total debt increased \$ 36,891,605 or 17.26%. The increase was due to the increase in the net pension liability.



BRAZORIA COUNTY, TEXAS

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

Additional information on the County's long-term debt can be found in Note 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 387,584 and is expected to grow to 428,106 by 2027.

The most recent data available indicates the number of households has increased to 134,555 and is expected to grow to 149,380 by 2027. Estimated average (mean) household income is \$ 108,015 and is expected to grow to \$ 127,987 by 2027. Income per capita is currently \$ 37,821 and is expected to grow to \$ 44,950.

All of these factors were considered in preparing Brazoria County's budget for the 2024 fiscal year. At the end of the current fiscal year, fund balances in the governmental funds totaled \$ 164,035,679, a decrease from the previous year. Brazoria County has appropriated a portion of the fund balance for financing the Courthouse Campus. However, it is expected that conservative revenue budgets will serve to make the actual decrease in fund balance far less than budgeted. The overall tax rate decreased from \$ 0.341106 per \$ 100 of assessed valuation for 2023 to \$0.313948 per \$ 100 valuation for 2024.

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, 237 E. Locust, Suite 403, Angleton, Texas, 77515, or call (979) 864-1275.



BASIC FINANCIAL STATEMENTS

BRAZORIA COUNTY, TEXAS

Statement of Net Position

September 30, 2023

Exhibit 1

Page 1 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and temporary investments	\$ 207,368,693	\$ 650	\$ 207,369,343	\$ 28,465,583
Receivables (Net of Allowance for Uncollectibles):				
Taxes	1,640,113	-	1,640,113	-
Accounts	18,324,540	376,154	18,700,694	1,345,717
Lease	-	2,109,228	2,109,228	-
Special assessments	2,230,010	-	2,230,010	-
Due from other governments	21,806,112	39,006	21,845,118	22,395
Accrued interest	307,381	-	307,381	-
Interfund balances	2,376,136	(2,376,136)	-	-
Inventories	1,314,817	116,600	1,431,417	-
Prepaid expenses	3,664,741	-	3,664,741	14,680
Investments	26,806,600	-	26,806,600	-
Due from component units	16,540,415	-	16,540,415	-
Capital Assets:				
Land	28,650,381	1,558,687	30,209,068	88,425
Land improvements (net)	8,500,715	-	8,500,715	7,695,844
Buildings and improvements (net)	127,947,015	4,883,194	132,830,209	-
Furniture, equipment and vehicles (net)	18,193,902	121,723	18,315,625	3,271,219
Subscription based IT assets (net)	901,886	-	901,886	-
Runways, taxiways and aprons (net)	-	6,986,203	6,986,203	-
Infrastructure (net)	297,024,660	-	297,024,660	102,195,177
Construction in progress	63,455,211	-	63,455,211	730,217
Total assets	<u>847,053,328</u>	<u>13,815,309</u>	<u>860,868,637</u>	<u>143,829,257</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources	<u>39,163,557</u>	<u>330,930</u>	<u>39,494,487</u>	<u>-</u>
Total deferred outflows of resources	<u>39,163,557</u>	<u>330,930</u>	<u>39,494,487</u>	<u>-</u>

(continued)

BRAZORIA COUNTY, TEXAS
Statement of Net Position - Continued
September 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Accounts and accrued liabilities payable	\$ 28,933,683	\$ 130,602	\$ 29,064,285	\$ 1,238,911
Estimated claims payable	2,950,638	-	2,950,638	-
Due to others	863,188	-	863,188	-
Accrued interest payable	448,462	-	448,462	430,063
Unearned revenue	76,334,495	59,982	76,394,477	-
Due to primary government	-	-	-	16,540,415
Noncurrent Liabilities:				
Due within one year	8,910,473	8,683	8,919,156	400,513
Due in more than one year:				
Other long-term liabilities	146,987,101	46,263	147,033,364	91,611,818
Net pension liability	39,716,193	246,339	39,962,532	-
Net OPEB liability	<u>54,160,749</u>	<u>524,577</u>	<u>54,685,326</u>	<u>-</u>
Total liabilities	<u>359,304,982</u>	<u>1,016,446</u>	<u>360,321,428</u>	<u>110,221,720</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources	<u>10,182,427</u>	<u>2,129,623</u>	<u>12,312,050</u>	<u>-</u>
Total deferred inflows of resources	<u>10,182,427</u>	<u>2,129,623</u>	<u>12,312,050</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	405,962,450	13,549,807	419,512,257	7,327,114
Restricted:				
Debt service	17,445,962	-	17,445,962	53,449
Public transportation projects	19,308,067	-	19,308,067	-
Records management	5,839,050	-	5,839,050	-
Other	12,379,074	-	12,379,074	-
Unrestricted	<u>55,794,873</u>	<u>(2,549,637)</u>	<u>53,245,236</u>	<u>26,226,974</u>
Total net position	<u>\$ 516,729,476</u>	<u>\$ 11,000,170</u>	<u>\$ 527,729,646</u>	<u>\$ 33,607,537</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, 2023

<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>
Primary Government:				
Governmental Activities:				
General administration	\$ 20,662,813	\$ 3,343,346	\$ 4,748,185	\$ 363,161
Judicial and legal	32,775,012	10,815,700	2,022,602	-
Financial administration	21,426,258	5,249,673	169,837	57,969
Elections	1,979,365	503,459	34,172	-
Public facilities	7,220,306	99,985	-	1,417,424
Public safety	37,665,990	2,550,930	757,779	409,396
Corrections	42,127,375	2,913,444	2,489,183	10,238
Public transportation	40,250,137	5,016,801	9,012,058	10,753,639
Health and welfare	16,077,777	634,953	9,005,871	-
Public assistance	416,800	-	-	-
Culture and recreation	16,586,269	579,893	330,276	1,664,764
Conservation	572,261	24,198	-	-
Environmental protection	3,185,410	15,886	2,833,784	-
Community development	6,075,405	16,300	6,020,807	-
Interest and fiscal charges	<u>4,161,373</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	251,182,551	31,764,568	37,424,554	14,676,591
Business-type Activities:				
Airport	<u>5,526,871</u>	<u>4,013,001</u>	<u>161,424</u>	<u>-</u>
Total primary government	<u>\$ 256,709,422</u>	<u>\$ 35,777,569</u>	<u>\$ 37,585,978</u>	<u>\$ 14,676,591</u>
Component Unit:				
Brazoria County Toll Road Authority	<u>\$ 11,987,357</u>	<u>\$ 15,363,422</u>	<u>\$ -</u>	<u>\$ 22,395</u>
Total component unit	<u>\$ 11,987,357</u>	<u>\$ 15,363,422</u>	<u>\$ -</u>	<u>\$ 22,395</u>
General Revenues:				
Property taxes				
Sales and other taxes				
Grants and contributions not restricted to specific programs				
Investment income				
Miscellaneous				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

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

Governmental Activities	Business- Type Activities	Total	Component Unit
\$(12,208,121)	\$ -	\$(12,208,121)	\$ -
(19,936,710)	-	(19,936,710)	-
(15,948,779)	-	(15,948,779)	-
(1,441,734)	-	(1,441,734)	-
(5,702,897)	-	(5,702,897)	-
(33,947,885)	-	(33,947,885)	-
(36,714,510)	-	(36,714,510)	-
(15,467,639)	-	(15,467,639)	-
(6,436,953)	-	(6,436,953)	-
(416,800)	-	(416,800)	-
(14,011,336)	-	(14,011,336)	-
(548,063)	-	(548,063)	-
(335,740)	-	(335,740)	-
(38,298)	-	(38,298)	-
<u>(4,161,373)</u>	<u>-</u>	<u>(4,161,373)</u>	<u>-</u>
(167,316,838)	-	(167,316,838)	-
<u>-</u>	<u>(1,352,446)</u>	<u>(1,352,446)</u>	<u>-</u>
<u>(167,316,838)</u>	<u>(1,352,446)</u>	<u>(168,669,284)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,398,460</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,398,460</u>
144,779,899	-	144,779,899	-
41,314,801	-	41,314,801	-
203,588	-	203,588	-
13,352,159	-	13,352,159	1,124,567
<u>1,591,270</u>	<u>13,677</u>	<u>1,604,947</u>	<u>-</u>
<u>201,241,717</u>	<u>13,677</u>	<u>201,255,394</u>	<u>1,124,567</u>
33,924,879	(1,338,769)	32,586,110	4,523,027
<u>482,804,597</u>	<u>12,338,939</u>	<u>495,143,536</u>	<u>29,084,510</u>
<u>\$ 516,729,476</u>	<u>\$ 11,000,170</u>	<u>\$ 527,729,646</u>	<u>\$ 33,607,537</u>

BRAZORIA COUNTY, TEXAS
Balance Sheet - Governmental Funds
 September 30, 2023

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	\$ 59,191,869	\$ 22,031,372	\$ 64,495,590	\$ 16,944,814	\$ 34,286,952	\$ 196,950,597
Investments	26,806,600	-	-	-	-	26,806,600
Receivables (net of allowance for uncollectibles):						
Taxes	1,055,035	443,355	-	-	141,723	1,640,113
Accounts	135,838	17,529	-	-	39,026	192,393
Special assessments	-	1,415,051	-	-	814,959	2,230,010
Due from other governments	6,996,717	93,390	-	-	14,716,005	21,806,112
Accrued interest	307,381	-	-	-	-	307,381
Due from other funds	11,386,796	-	-	-	-	11,386,796
Inventories	23,372	606,731	-	-	684,714	1,314,817
Prepaid expenditures	3,508,700	16,399	-	-	139,642	3,664,741
Due from component units	6,522,653	-	-	-	10,017,762	16,540,415
Total assets	\$ 115,934,961	\$ 24,623,827	\$ 64,495,590	\$ 16,944,814	\$ 60,840,783	\$ 282,839,975
Liabilities, Deferred Inflows of Resources and Fund Balances:						
Liabilities:						
Accounts and accrued liabilities payable	\$ 12,846,831	\$ 1,699,132	\$ 760,366	\$ 9,099,001	\$ 4,465,234	\$ 28,870,564
Due to others	608,432	-	-	-	254,756	863,188
Due to other funds	-	-	-	-	9,008,259	9,008,259
Unearned revenue	1,224,024	4,443,373	63,735,224	-	6,931,874	76,334,495
Total liabilities	14,679,287	6,142,505	64,495,590	9,099,001	20,660,123	115,076,506
Deferred Inflows of Resources:						
Deferred inflows of resources	963,118	1,820,052	-	-	944,620	3,727,790
Total deferred inflows of resources	963,118	1,820,052	-	-	944,620	3,727,790
Fund Balances:						
Nonspendable	3,532,072	623,130	-	-	824,356	4,979,558
Restricted	228,915	16,038,140	-	7,845,813	37,346,821	61,459,689
Committed	920,312	-	-	-	1,071,255	1,991,567
Unassigned	95,611,257	-	-	-	(6,392)	95,604,865
Total fund balances	100,292,556	16,661,270	-	7,845,813	39,236,040	164,035,679
Total liabilities, deferred inflows of resources and fund balances	\$ 115,934,961	\$ 24,623,827	\$ 64,495,590	\$ 16,944,814	\$ 60,840,783	\$ 282,839,975

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, 2023*

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 164,035,679

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	\$ 889,944,309	
Accumulated depreciation/amortization	(345,270,539)	544,673,770

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	\$ 1,497,780	
Special assessments receivable	2,230,010	
Judicial receivables (net allowance for uncollectibles)	<u>17,359,640</u>	21,087,430

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	\$ 769,189	
Deferred outflows - pension	29,490,741	
Deferred outflows - OPEB	8,903,627	
Accrued interest on bonds	(448,462)	
General obligation bonds payable	(32,590,000)	
Certificate of obligation bonds payable	(96,535,000)	
Subscription liability	(898,556)	
Premium on bonds payable	(19,701,793)	
Compensated absences	(6,172,225)	
Net pension liability	(39,716,193)	
Net OPEB liability	(54,160,749)	
Deferred inflows - pension	(1,021,767)	
Deferred inflows - OPEB	<u>(9,160,660)</u>	(221,241,848)

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:

8,174,445

Net position of governmental activities - statement of net position (Exhibit 1) \$ 516,729,476

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, 2023*

	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	\$ 92,404,083	\$ 40,168,661	\$ -	\$ -	\$ 11,985,740	\$ 144,558,484
Sales taxes	41,257,588	-	-	-	-	41,257,588
Intergovernmental	1,645,112	85,299	3,230,844	-	37,436,595	42,397,850
Charges for services	8,956,779	228	-	-	5,378,254	14,335,261
Licenses and permits	1,648,448	1,028,669	-	-	187,242	2,864,359
Fines and forfeitures	2,526,848	-	-	-	217,671	2,744,519
Special assessments	-	93,069	-	-	66,404	159,473
Investment income	5,294,097	1,112,403	3,101,707	2,032,147	1,386,098	12,926,452
Miscellaneous	<u>2,828,180</u>	<u>12,216,272</u>	<u>15,000</u>	<u>-</u>	<u>757,815</u>	<u>15,817,267</u>
Total revenues	<u>156,561,135</u>	<u>54,704,601</u>	<u>6,347,551</u>	<u>2,032,147</u>	<u>57,415,819</u>	<u>277,061,253</u>
EXPENDITURES						
Current:						
General administration	10,938,231	-	672,700	1,335,249	4,532,032	17,478,212
Judicial and legal	27,311,668	-	-	-	2,856,031	30,167,699
Financial administration	18,414,482	-	2,322	-	217,589	18,634,393
Elections	1,049,196	-	-	-	260,558	1,309,754
Public facilities	6,183,132	-	-	-	-	6,183,132
Public safety	30,865,867	-	-	-	1,859,058	32,724,925
Corrections	33,122,471	-	-	-	4,169,083	37,291,554
Public transportation	-	21,981,319	-	-	76,621	22,057,940
Health and welfare	4,504,975	-	214,205	-	10,127,687	14,846,867
Public assistance	416,800	-	-	-	-	416,800
Culture and recreation	13,408,930	-	29,596	-	778,755	14,217,281
Conservation	502,977	-	-	-	-	502,977
Environmental protection	310,255	-	-	-	2,835,688	3,145,943
Community development	-	-	-	-	6,020,807	6,020,807
Capital outlay	4,469,651	25,188,642	5,428,728	59,311,716	17,660,715	112,059,452
Debt service:						
Principal	554,031	-	-	-	5,312,119	5,866,150
Interest and fiscal charges	<u>4,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,511,350</u>	<u>5,515,403</u>
Total expenditures	<u>152,056,719</u>	<u>47,169,961</u>	<u>6,347,551</u>	<u>60,646,965</u>	<u>62,218,093</u>	<u>328,439,289</u>
Excess (deficiency) of revenues over expenditures	<u>4,504,416</u>	<u>7,534,640</u>	<u>-</u>	<u>(58,614,818)</u>	<u>(4,802,274)</u>	<u>(51,378,036)</u>
Other Financing Sources (Uses):						
Proceeds from sale of capital assets	20,868	97,554	-	-	4,136	122,558
Issuance of subscription based IT arrangements	1,440,809	-	-	-	18,897	1,459,706
Transfers in	1,396,410	622,943	-	-	8,226,487	10,245,840
Transfers out	<u>(3,643,625)</u>	<u>(4,949,125)</u>	<u>-</u>	<u>-</u>	<u>(2,101,988)</u>	<u>(10,694,738)</u>
Total other financing sources (uses)	<u>(785,538)</u>	<u>(4,228,628)</u>	<u>-</u>	<u>-</u>	<u>6,147,532</u>	<u>1,133,366</u>
Net change in fund balances	3,718,878	3,306,012	-	(58,614,818)	1,345,258	(50,244,670)
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 100,292,556</u>	<u>\$ 16,661,270</u>	<u>\$ -</u>	<u>\$ 7,845,813</u>	<u>\$ 39,236,040</u>	<u>\$ 164,035,679</u>

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

BRAZORIA COUNTY, TEXAS

Exhibit 4R

Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds to Governmental Activities Statement of Activities For the Year Ended September 30, 2023

Net change in fund balance - total governmental funds (Exhibit 4) \$(50,244,670)

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/amortization expense.

Capital outlay	\$ 112,059,452	
Capital contributions	107,439	
Depreciation/amortization expense	<u>(26,606,348)</u>	85,560,543

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. (27,793)

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.

Issuance of subscription based IT arrangement	\$(1,459,706)	
Principal payments on bonds payable	5,305,000	
Principal payments on subscription liability	561,150	
Change in accrued interest	20,166	
Change in compensated absences	(297,012)	
Amortization of bond premium	1,506,124	
Amortization of deferred charge on bond refundings	<u>(172,260)</u>	5,463,462

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

Net pension liability increased	\$(68,584,018)	
Deferred outflows increased	4,269,818	
Deferred inflows decreased	<u>58,325,763</u>	(5,988,437)

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 expenditures in the governmental funds. The net change consists of the following:

Net OPEB liability increased	\$(2,519,142)	
Deferred outflows decreased	(1,871,845)	
Deferred inflows decreased	<u>1,184,129</u>	(3,206,758)

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. 2,354,718

Internal service funds are used by the County. The net revenue of the internal service funds are reported with the governmental activities. 13,814

Change in net position of governmental activities (see Exhibit 2) \$ 33,924,879

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

BRAZORIA COUNTY, TEXAS*Statement of Net Position**Proprietary Funds**September 30, 2023*

Exhibit 5

Page 1 of 2

	<u>Airport Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
ASSETS:		
Current Assets:		
Cash and temporary investments	\$ 650	\$ 10,418,096
Accounts receivable	376,154	772,507
Lease receivable	2,109,228	-
Due from other governments	39,006	-
Inventories	<u>116,600</u>	<u>-</u>
Total current assets	<u>2,641,638</u>	<u>11,190,603</u>
Capital Assets:		
Land	1,558,687	-
Buildings and improvements	11,494,289	-
Furniture, equipment and vehicles	1,443,628	-
Runways, taxiways and aprons	30,388,673	-
Accumulated depreciation	<u>(31,335,470)</u>	<u>-</u>
Total capital assets (net of accumulated depreciation)	<u>13,549,807</u>	<u>-</u>
Total assets	<u>16,191,445</u>	<u>11,190,603</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred outflows of resources	<u>330,930</u>	<u>-</u>
Total deferred outflows of resources	<u>330,930</u>	<u>-</u>

BRAZORIA COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2023

Exhibit 5

Page 2 of 2

	Airport Fund	Governmental Activities - Internal Service Funds
	<u> </u>	<u> </u>
LIABILITIES:		
Current Liabilities:		
Accounts and accrued liabilities payable	\$ 130,602	\$ 3,013,757
Compensated absences	8,683	-
Due to other funds	2,378,537	-
Unearned revenue	<u>59,982</u>	<u>-</u>
Total current liabilities	<u>2,577,804</u>	<u>3,013,757</u>
Noncurrent Liabilities:		
Compensated absences	46,263	-
Net pension liability	246,339	-
Net OPEB liability	<u>524,577</u>	<u>-</u>
Total noncurrent liabilities	<u>817,179</u>	<u>-</u>
Total liabilities	<u>3,394,983</u>	<u>3,013,757</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows of resources	<u>2,129,623</u>	<u>-</u>
Total deferred inflows of resources	<u>2,129,623</u>	<u>-</u>
NET POSITION:		
Net investment in capital assets	13,549,807	-
Unrestricted	<u>(2,552,038)</u>	<u>8,176,846</u>
Total net position	<u>10,997,769</u>	<u>\$ 8,176,846</u>
Net position - enterprise fund balance sheet	10,997,769	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>2,401</u>	
Net position of business-type activities - statement of net position (Exhibit 1)	<u>\$ 11,000,170</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, 2023*

	Airport Fund	Governmental Activities - Internal Service Funds
	<u> </u>	<u> </u>
Operating Revenues:		
Sales of fuel and supplies	\$ 2,804,997	\$ -
Contributions for self insurance	-	23,470,921
Operating grants	161,424	-
Rentals	662,096	-
Fees	422,464	-
Miscellaneous	<u>72,728</u>	<u>-</u>
Net operating revenue	<u>4,123,709</u>	<u>23,470,921</u>
Operating Expenses:		
Salaries and wages	828,359	-
Cost of fuel	2,469,781	-
Employee benefits	406,830	-
Supplies	109,281	-
Other charges	343,676	24,336,297
Depreciation	<u>1,313,643</u>	<u>-</u>
Total operating expenses	<u>5,471,570</u>	<u>24,336,297</u>
Operating loss	<u>(1,347,861)</u>	<u>(865,376)</u>
Non-Operating Revenues:		
Investment income	-	425,707
Gain on disposal of capital assets	<u>13,677</u>	<u>-</u>
Total non-operating revenues	<u>13,677</u>	<u>425,707</u>
Net loss before transfers	<u>(1,334,184)</u>	<u>(439,669)</u>
Transfers in	<u>-</u>	<u>448,898</u>
Change in net position	<u>(1,334,184)</u>	<u>9,229</u>
Net position - beginning	<u>12,331,953</u>	<u>8,167,617</u>
Net position - ending	<u>\$ 10,997,769</u>	<u>\$ 8,176,846</u>
Change in net position - enterprise fund	\$(1,334,184)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(4,585)</u>	
Change in net position - business-type activities (Exhibit 2)	<u>\$(1,338,769)</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, 2023

	<u>Airport Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Cash Flows from Operating Activities:		
Cash flows received from customers and other funds	\$ 4,228,231	\$ -
Cash receipts from interfund services provided	-	23,438,927
Cash paid to and on behalf of employees	(1,167,410)	(20,289,554)
Cash paid to suppliers and others	(2,913,905)	(3,997,841)
Cash received from other funds	<u>(141,364)</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>5,552</u>	<u>(848,468)</u>
Cash Flows from Noncapital Financing Activities:		
Transfers from other funds	<u>-</u>	<u>448,898</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>448,898</u>
Cash Flows from Capital and Financing Activities:		
Acquisition of capital assets	(26,166)	-
Proceeds from sale of capital assets	<u>13,677</u>	<u>-</u>
Net cash used by capital financing activities	<u>(12,489)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Investment income	<u>-</u>	<u>425,707</u>
Net cash provided by investment activities	<u>-</u>	<u>425,707</u>
Net change in cash and temporary investments	(6,937)	26,137
Cash and temporary investments - beginning	<u>7,587</u>	<u>10,391,959</u>
Cash and temporary investments - ending	<u>\$ 650</u>	<u>\$ 10,418,096</u>

(continued)

BRAZORIA COUNTY, TEXAS

Statement of Cash Flows -

Proprietary Funds

For the Year Ended September 30, 2023

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	\$(1,347,861)	\$(865,376)
Depreciation	1,313,643	-
Changes in Assets and Liabilities:		
(Increase) Decrease In:		
Accounts receivable	85,708	(31,994)
Lease receivable	15,898	-
Due from other governments	39,792	-
Inventory	(21,085)	-
Prepaid expenses	2,146	-
Pension and OPEB deferred outflows	(20,640)	-
Increase (Decrease) In:		
Accounts and accrued liabilities payable	27,772	48,902
Compensated absences	2,197	-
Due to other funds	(141,364)	-
Unearned revenue	11,295	-
Net OPEB liability	23,390	-
Net pension liability	580,987	-
Lease deferred inflows	(48,171)	-
Pension and OPEB deferred inflows	(518,155)	-
Net cash provided (used) by operating activities	<u>\$ 5,552</u>	<u>\$(848,468)</u>

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

BRAZORIA COUNTY, TEXAS

Exhibit 8

*Statement of Net Position**Fiduciary Funds**September 30, 2023*

	Private- Purpose Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and temporary investments	\$ 16,749	\$ 19,601,065
Accounts receivable	-	5,108
Other assets	-	<u>18,803</u>
Total assets	<u>16,749</u>	<u>19,624,976</u>
LIABILITIES		
Accounts and accrued liabilities payable	-	310,444
Held for others	-	15,941,593
Due to other governments	-	<u>1,072</u>
Total liabilities	<u>-</u>	<u>16,253,109</u>
NET POSITION		
Held in trust for historical commission	16,749	-
Individuals, organizations and other governments	-	<u>3,371,867</u>
Total net position	<u>\$ 16,749</u>	<u>\$ 3,371,867</u>

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

BRAZORIA COUNTY, TEXAS

Exhibit 9

*Statement of Changes in Fiduciary Net Position**Fiduciary Funds**For the Year Ended September 30, 2023*

	Private- Purpose Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
ADDITIONS		
Collections for groundwater conservation	\$ -	\$ 673,972
Collections for adult probation	-	5,018,461
Held for others	-	15,941,593
Investment income	<u>737</u>	<u>140,845</u>
Total additions	<u>737</u>	<u>21,774,871</u>
DEDUCTIONS		
Payments for groundwater conservation	-	484,116
Payments for adult probation	-	5,419,081
Payments to individuals	<u>-</u>	<u>15,941,593</u>
Total deductions	<u>-</u>	<u>21,844,790</u>
Change in net position	737	(69,919)
Net position - beginning	<u>16,012</u>	<u>3,441,786</u>
Net position - ending	<u>\$ 16,749</u>	<u>\$ 3,371,867</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, 2023

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BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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, 2023

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 237 E. Locust, Suite 403, 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, 2023

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, 2023

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 enterprise 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, 2023

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. 91 "Conduit Debt Obligations" was issued in May 2019. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

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

GASB Statement No. 96 "Subscription-Based Information Technology Arrangements" was issued in May 2020. 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 reporting periods beginning after June 15, 2022.

GASB Statement No. 99 "Omnibus 2022" was issued in April 2022. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after 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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data - Continued

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, CCSB41 Consolidated Records Management Fund, Family Protection Fund, Records Management District Clerk Fund, Records Archive District Clerk Fund, Records Preservation District Clerk Funds, Records Technology District Clerk Fund, DCSB41 Consolidated Records Management 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).

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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Encumbrances

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

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

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Encumbrances:				
Restricted	\$ -	\$ 739,130	\$ 128,623	\$ 867,753
Unassigned	<u>897,912</u>	<u>-</u>	<u>-</u>	<u>897,912</u>
	<u>\$ 897,912</u>	<u>\$ 739,130</u>	<u>\$ 128,623</u>	<u>\$ 1,765,665</u>

The airport fund also had outstanding encumbrances of \$ 52,116 as of September 30, 2023.

Cash and Investments

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

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

Restricted Assets

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

Prepaid Items

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

- 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.

Subscription Based Information Technology Arrangements

The County adopted GASB 96 - Subscription Based Information Technology Arrangements (SBITA). The County recognizes a liability and corresponding right to use the information technology software in the government-wide financial statements. The County recognizes subscription liabilities with an initial, individual value of \$ 5,000 or more and a contract term of twelve months or more.

At the commencement of a subscription, the County initially measures the liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement dates, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Subscription Based Information Technology Arrangements - Continued

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

- The County generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The County monitors changes to circumstances that would require remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

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, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes - Continued

The County's 2022 tax levy, supporting the 2023 fiscal period budget, totaled \$ 0.355209 per \$ 100 valuation and was comprised as follows:

Constitutional Levy:	
General Fund	\$ 0.231979
Road & Bridge	0.045000
Mosquito Control	0.005000
Debt Service	0.023230
Special Road & Bridge:	
Article 6790	<u>0.050000</u>
Combined tax rate	<u>\$ 0.355209</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, subscription based IT assets, 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, 2023

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, 2023, 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 and amortization has been calculated on each class of depreciable or amortizable property using the straight-line method. Estimated useful lives are as follows:

Land improvements	12-40 Years
Buildings and improvements	9-40 Years
Furniture, equipment and vehicles	2-20 Years
Subscription based IT assets	2-6 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, 2023, computed at pay rates in effect at that time.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences - Continued

The following is a summary of compensated absences as of September 30, 2023:

Governmental activities	\$ 6,172,225
Business-type activities	<u>54,946</u>
	<u>\$ 6,227,171</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, 2023

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 a 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, 2023

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, 2023, 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, 2023:

	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	
Fund Balance:					
Nonspendable:					
Inventories	\$ 23,372	\$ 606,731	\$ -	\$ 684,714	\$ 1,314,817
Prepaid expenditures	3,508,700	16,399	-	139,642	3,664,741
Restricted:					
Capital projects	-	-	7,845,813	2,399,027	10,244,840
Contributor purposes	158,981	-	-	138,777	297,758
Court improvements and operations	-	-	-	3,444,987	3,444,987
Debt service	-	-	-	17,787,254	17,787,254
Election services	-	-	-	1,193,177	1,193,177
Family protection services	26,755	-	-	725	27,480
Federal grants	-	-	-	3,736,068	3,736,068
Health services	-	-	-	1,035,441	1,035,441
Inmate services	-	-	-	779,693	779,693
Juvenile services	11,561	-	-	25,789	37,350
Library services	-	-	-	452,159	452,159

(continued)

BRAZORIA COUNTY, TEXAS
Notes to the Financial Statements
For the Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Equity - Continued

	Major Funds			Non-Major	Total Governmental Funds
	General Fund	Road & Bridge Fund	2021 Certificate of Obligation C & M Fund	Other Governmental Funds	
Restricted:					
Public safety personnel training	\$ 31,618	\$ -	\$ -	\$ 19,776	\$ 51,394
Public transportation projects	-	16,038,140	-	11,786	16,049,926
Records management	-	-	-	5,753,498	5,753,498
State grants and appropriations	-	-	-	536,232	536,232
Other	-	-	-	32,432	32,432
Committed:					
Capital projects	112,805	-	-	-	112,805
District attorney supplement	-	-	-	181,558	181,558
District clerk supplement	771,714	-	-	-	771,714
Narcotics operations	-	-	-	184,681	184,681
Juvenile services	35,582	-	-	-	35,582
Health services	211	-	-	-	211
Sheriff supplement	-	-	-	546,982	546,982
Tax Collector supplement	-	-	-	158,034	158,034
Unassigned	<u>95,611,257</u>	<u>-</u>	<u>-</u>	<u>(6,392)</u>	<u>95,604,865</u>
Total fund balances	<u>\$ 100,292,556</u>	<u>\$ 16,661,270</u>	<u>\$ 7,845,813</u>	<u>\$ 39,236,040</u>	<u>\$ 164,035,679</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, 2023

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	\$ 405,962,450	\$ 13,549,807	\$ 419,512,257	\$ 7,327,114
Restricted:				
Contributor purposes	298,253	-	298,253	-
Court improvements and operations	3,444,987	-	3,444,987	-
Debt service	17,445,962	-	17,445,962	53,449
Elections services	1,206,707	-	1,206,707	-
Family protection services	27,480	-	27,480	-
Federal grants	3,752,382	-	3,752,382	-
Health services	1,670,528	-	1,670,528	-
Inmate services	868,407	-	868,407	-
Juvenile services	37,350	-	37,350	-
Library services	452,159	-	452,159	-
Public safety personnel training	52,157	-	52,157	-
Public transportation projects	19,308,067	-	19,308,067	-
Records management	5,839,050	-	5,839,050	-
State grants and appropriations	536,232	-	536,232	-
Other	32,432	-	32,432	-
Unrestricted	<u>55,794,873</u>	<u>(2,549,637)</u>	<u>53,245,236</u>	<u>26,226,974</u>
Total net position	<u>\$ 516,729,476</u>	<u>\$ 11,000,170</u>	<u>\$ 527,729,646</u>	<u>\$ 33,607,537</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, 2023 are as follows:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Primary Government	Component Unit	Totals
Cash and Temporary Investments:						
Cash (petty cash accounts)	\$ 35,310	\$ 100	\$ 500	\$ 35,910	\$ -	\$ 35,910
Cash with fiscal agent	84,450	550	-	85,000	-	85,000
Financial Institution Deposits:						
Demand deposits	15,419,149	2,186,393	19,602,111	37,207,653	8,471,199	45,678,852
Local Government Investment Pools:						
Texpool	119,766,133	8,231,703	15,203	128,013,039	7,749,375	135,762,414
Texas Class	61,645,555	-	-	61,645,555	11,966,481	73,612,036
U.S. Bank Government Obligation Fund	-	-	-	-	278,528	278,528

(continued)

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>	<u>Primary Government</u>	<u>Component Unit</u>	<u>Totals</u>
Cash and temporary investments	\$196,950,597	\$ 10,418,746	\$ 19,617,814	\$226,987,157	\$ 28,465,583	\$255,452,740
Investments:						
Government agency securities	<u>26,806,600</u>	<u>-</u>	<u>-</u>	<u>26,806,600</u>	<u>-</u>	<u>26,806,600</u>
Cash, temporary investments and investment totals	<u>\$223,757,197</u>	<u>\$ 10,418,746</u>	<u>\$ 19,617,814</u>	<u>\$253,793,757</u>	<u>\$ 28,465,583</u>	<u>\$282,259,340</u>

Deposits

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

At year-end, in addition to petty cash of \$ 35,910, the carrying amount, of the County's deposits, was \$ 37,207,653, while the financial institution balances totaled \$ 41,310,728. Of these balances, \$ 7,946,966 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 \$ 32,863,762 was covered by collateral held by the County's agent in the County's name.

Investments

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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,

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

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, 2023 Texpool and Texas CLASS had a weighted average maturity of 28 days and 49 days, respectively. Although Texpool and Texas CLASS portfolios had a weighted average maturity of 28 days and 49 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, 2023, 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	\$ 128,013,039	28
Texas CLASS	Varies	<u>61,645,555</u>	49
Total Local Government Investment Pools		<u>189,658,594</u>	35
Government Agency Securities:			
FFCB - Callable	0.27%	1,921,600	20
FFCB - Callable	0.20%	1,894,000	139
FHLB - Callable	0.35%	1,891,200	167
FHLB - Callable	0.35%	1,888,600	180
FHLB - Callable	0.40%	1,887,200	195
FHLB - Callable	0.43%	1,874,600	261
FHLB - Callable	0.55%	1,855,600	374
FHLB - Callable	0.60%	1,856,400	388
FHLB - Callable	0.70%	1,858,800	394
FHLB - Callable	1.80%	1,885,600	516
FHLB - Callable	5.25%	1,996,600	510
FHLB - Callable	5.52%	2,000,000	376
FNMA - Callable	5.00%	1,991,800	1,014
FHLB - Callable	5.38%	<u>2,004,600</u>	1,091
Total government agency securities		<u>26,806,600</u>	407
Total investments		<u>\$ 216,465,194</u>	81

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

Credit Risk - As of September 30, 2023, the LGIPs (which represent approximately 87.62% 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 12.38% 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, 2023

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, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Government agency securities	\$ <u>26,806,600</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>26,806,600</u>
Total assets at fair value	\$ <u>26,806,600</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>26,806,600</u>

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

Receivables and Allowances

Receivables as of September 30, 2023, 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>Governmental Funds</u>			<u>Total</u>
	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	
Receivables:				
Property taxes	\$ 2,101,788	\$ 834,666	\$ 289,987	\$ 3,226,441
Accounts	135,838	17,529	39,026	192,393
Special assessments	-	2,165,080	824,134	2,989,214
Due from other governments	6,996,717	93,390	14,716,005	21,806,112
Accrued interest	<u>307,381</u>	<u>-</u>	<u>-</u>	<u>307,381</u>
Gross receivables	9,541,724	3,110,665	15,869,152	28,521,541
Less Allowance for Uncollectible:				
Property taxes	1,046,753	391,311	148,264	1,586,328
Special assessments	<u>-</u>	<u>750,029</u>	<u>9,175</u>	<u>759,204</u>
Total net receivables	\$ <u>8,494,971</u>	\$ <u>1,969,325</u>	\$ <u>15,711,713</u>	\$ <u>26,176,009</u>

	<u>Proprietary Funds</u>			<u>Fiduciary Funds</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Total</u>	
Receivables:				
Accounts:				
Airport customers	\$ 376,154	\$ -	\$ 376,154	\$ -
Stop loss insurance	-	772,507	772,507	-
Due from other governments	39,006	-	39,006	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,108</u>
Gross receivables	<u>415,160</u>	<u>772,507</u>	<u>1,187,667</u>	<u>5,108</u>
Total net receivables	\$ <u>415,160</u>	\$ <u>772,507</u>	\$ <u>1,187,667</u>	\$ <u>5,108</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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, 2023 are summarized below:

	State Entitlements and Taxes	Federal Grants	State Grants	Other	Total
Major Governmental Funds:					
General Fund	\$ 6,650,683	\$ 264,027	\$ 65,377	\$ 16,630	\$ 6,996,717
Road & Bridge Fund	93,390	-	-	-	93,390
Non major governmental funds	<u>13,694</u>	<u>13,381,805</u>	<u>1,302,937</u>	<u>17,569</u>	<u>14,716,005</u>
Total	<u>\$ 6,757,767</u>	<u>\$ 13,645,832</u>	<u>\$ 1,368,314</u>	<u>\$ 34,199</u>	<u>\$ 21,806,112</u>
Major Proprietary Funds:					
Airport Fund	\$ -	\$ -	\$ 39,006	\$ -	\$ 39,006
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,006</u>	<u>\$ -</u>	<u>\$ 39,006</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, 2023:

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

Judicial Receivables - Continued

	<u>Governmental Activities</u>		
	<u>Judicial Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Receivable</u>
Judicial Receivables:			
Justice of the peace	\$ 12,759,729	\$ 3,572,724	\$ 9,187,005
County courts	1,877,194	1,131,009	746,185
District courts	21,250,802	13,978,778	7,272,024
Juvenile probation	<u>308,852</u>	<u>154,426</u>	<u>154,426</u>
	<u>\$ 36,196,577</u>	<u>\$ 18,836,937</u>	<u>\$ 17,359,640</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, 2023, 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	\$ 963,118	\$ 405,001	\$ -	\$ 129,661	\$ 1,497,780
Delinquent special assessment taxes receivable	<u>-</u>	<u>1,415,051</u>	<u>-</u>	<u>814,959</u>	<u>2,230,010</u>
	<u>\$ 963,118</u>	<u>\$ 1,820,052</u>	<u>\$ -</u>	<u>\$ 944,620</u>	<u>\$ 3,727,790</u>
Unearned Revenue:					
Federal grants	\$ -	\$ -	\$ 63,735,224	\$ 4,115,218	\$ 67,850,442
State grants	-	-	-	4,838	4,838
Local mitigation advances	-	-	-	1,710,523	1,710,523
Bail bonds	1,087,926	-	-	-	1,087,926
Public safety seizures	100,778	-	-	1,091,095	1,191,873
Developer advances	-	4,443,373	-	-	4,443,373
Rental deposits	33,512	-	-	-	33,521
Other	<u>1,808</u>	<u>-</u>	<u>-</u>	<u>10,200</u>	<u>12,008</u>
	<u>\$ 1,224,024</u>	<u>\$ 4,443,373</u>	<u>\$ 63,735,224</u>	<u>\$ 6,931,874</u>	<u>\$ 76,334,495</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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:	
Differences between expected and actual experience	\$ 1,267
Changes in assumptions	87,217
Net difference between expected and actual investment earnings	78,741
Subsequent contributions	81,135
OPEB Related:	
Differences between expected and actual experience	36,930
Changes in assumptions	42,185
Net difference between expected and actual investment earnings	<u>3,455</u>
	<u>\$ 330,930</u>
Deferred Inflows of Resources:	
Leases	\$ 2,036,496
Pension Related:	
Difference between expected and actual experience	7,060
Changes in assumptions	1,596
OPEB Related:	
Changes in assumptions	<u>84,471</u>
	<u>\$ 2,129,623</u>
Unearned Revenue:	
Rental deposits	<u>\$ 59,982</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, 2023 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, 2023, 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, 2023

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)	\$ 769,189	\$ -	\$ -	\$ -	\$ -	\$ -
Leases	-	-	-	-	2,036,496	-
Pension Related:						
Differences between expected and actual experience	152,646	-	-	1,267	7,060	-
Changes in assumptions	10,548,924	833,392	-	87,217	1,596	-
Net difference between expected and actual investment earnings	9,211,385	188,375	-	78,741	-	-
Subsequent contributions	9,577,786	-	-	81,135	-	-
OPEB Related:						
Differences between expected and actual experience	3,979,062	-	-	36,930	-	-
Changes in assumptions	4,550,933	9,160,660	-	42,185	84,471	-
Net difference between expected and actual investment earnings	373,632	-	-	3,455	-	-
Unearned Revenue:						
Federal grants	-	-	67,850,442	-	-	-
State grants	-	-	4,838	-	-	-
Local mitigation advances	-	-	1,710,523	-	-	-
Bail bonds	-	-	1,087,926	-	-	-
Public safety seizures	-	-	1,191,873	-	-	-
Developer advances	-	-	4,443,373	-	-	-
Rental deposits	-	-	33,512	-	-	59,982
Other	-	-	12,008	-	-	-
	<u>\$ 39,163,557</u>	<u>\$ 10,182,427</u>	<u>\$ 76,334,495</u>	<u>\$ 330,930</u>	<u>\$ 2,129,623</u>	<u>\$ 59,982</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2023 consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>9-30-23</u>
General	Other Governmental	\$ 9,008,259
General	Airport	<u>2,378,537</u>
		<u>\$ 11,386,796</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 \$ 16,540,415 as of September 30, 2023.

Interfund transfers for the year ended September 30, 2023 consisted of the following individual fund transfers in and transfers out:

<u>Transferring Fund</u>	<u>Receiving Fund</u>	<u>9-30-23</u>
General	Other governmental	\$ 3,293,139
General	Internal Service	350,486
Road & Bridge	Other governmental	4,850,713
Road & Bridge	Internal Service	98,412
Other governmental	General	1,396,410
Other governmental	Road & Bridge	622,943
Other governmental	Other governmental	82,635
Internal Service	Internal Service	<u>179,000</u>
Total		<u>\$ 10,873,738</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, 2023***NOTE 5 - CAPITAL ASSETS**Capital Transactions

	Balance 10-01-22	Additions	Retirements	Transfers	Balance 09-30-23
Governmental Activities:					
Capital Assets, Not Depreciated/ Amortized:					
Land	\$ 28,628,388	\$ 20,080	\$ -	\$ 1,913	\$ 28,650,381
Construction in progress	<u>70,872,843</u>	<u>91,769,726</u>	<u>-</u>	<u>(99,187,358)</u>	<u>63,455,211</u>
Total capital assets not being depreciated	<u>99,501,231</u>	<u>91,789,806</u>	<u>-</u>	<u>(99,185,445)</u>	<u>92,105,592</u>
Capital Assets, Being Depreciated/ Amortized:					
Land improvements	11,513,867	548,000	-	943,520	13,005,387
Buildings and improvements	95,952,528	235,268	40,907	79,657,795	175,804,684
Furniture, equipment and vehicles	101,392,378	4,487,070	2,036,596	2,702,474	106,545,326
Subscription based IT assets	-	1,459,706	-	-	1,459,706
Infrastructure	<u>471,494,917</u>	<u>13,647,041</u>	<u>-</u>	<u>15,881,656</u>	<u>501,023,614</u>
Total capital assets being depreciated/amortized	<u>680,353,690</u>	<u>20,377,085</u>	<u>2,077,503</u>	<u>99,185,445</u>	<u>797,838,717</u>
Less Accumulated Depreciation/ Amortization For:					
Land improvements	3,875,014	629,658	-	-	4,504,672
Buildings and improvements	43,188,417	4,682,365	13,113	-	47,857,669
Furniture, equipment and vehicles	83,026,562	7,361,459	2,036,597	-	88,351,424
Subscription based IT assets	-	557,820	-	-	557,820
Infrastructure	<u>190,623,908</u>	<u>13,375,046</u>	<u>-</u>	<u>-</u>	<u>203,998,954</u>
Total accumulated depreciation/ amortization	<u>320,713,901</u>	<u>26,606,348</u>	<u>2,049,710</u>	<u>-</u>	<u>345,270,539</u>
Total capital assets being depreciated/amortized, net	<u>359,639,789</u>	<u>(6,229,263)</u>	<u>27,793</u>	<u>99,185,445</u>	<u>452,568,178</u>
Governmental activities capital assets, net	<u>\$ 459,141,020</u>	<u>\$ 85,560,543</u>	<u>\$ 27,793</u>	<u>\$ -</u>	<u>\$ 544,673,770</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 5 - CAPITAL ASSETS - Continued

Capital Transactions - Continued

	<u>Balance 10-01-22</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 09-30-23</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	11,487,980	6,309	-	-	11,494,289
Furniture, equipment and vehicles	1,444,906	19,857	21,135	-	1,443,628
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>43,321,559</u>	<u>26,166</u>	<u>21,135</u>	<u>-</u>	<u>43,326,590</u>
Less Accumulated Depreciation For:					
Buildings and improvements	6,349,369	261,726	-	-	6,611,095
Furniture, equipment and vehicles	1,282,456	60,584	21,135	-	1,321,905
Runways, taxiways and aprons	<u>22,411,137</u>	<u>991,333</u>	<u>-</u>	<u>-</u>	<u>23,402,470</u>
Total accumulated depreciation	<u>30,042,962</u>	<u>1,313,643</u>	<u>21,135</u>	<u>-</u>	<u>31,335,470</u>
Total capital assets being depreciated, net	<u>13,278,597</u>	<u>(1,287,477)</u>	<u>-</u>	<u>-</u>	<u>11,991,120</u>
Airport capital assets, net	<u>\$ 14,837,284</u>	<u>\$ (1,287,477)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,549,807</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 5 - CAPITAL ASSETS - Continued

Depreciation/Amortization

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

	<u>09-30-23</u>
Governmental Activities:	
General administration	\$ 2,208,080
Judicial and legal	134,673
Financial administration	1,455,826
Elections	607,433
Public facilities	762,282
Public safety	1,807,088
Corrections	1,597,098
Public transportation	16,437,261
Health and welfare	440,203
Culture and recreation	1,144,548
Conservation	<u>11,856</u>
	<u>\$ 26,606,348</u>
Business-type Activities:	
Airport	<u>\$ 1,313,643</u>

Function and Activity - Capital Assets

	<u>Balance</u> <u>10-01-22</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-23</u>
Governmental Activities:					
Function and Activity:					
General government	\$ 21,740,804	\$ 54,042	\$ 13,340	\$ 77,711,146	\$ 99,492,652
Judicial and legal	8,551,722	273,615	22,347	-	8,802,990
Financial administration	12,559,336	1,793,692	25,000	-	14,328,028
Elections	5,508,561	54,042	-	-	5,562,603
Public facilities	19,885,997	100,801	19,997	3,306,253	23,273,054
Public safety	21,752,208	1,970,625	104,015	728,302	24,347,120
Corrections	45,862,244	38,918	-	355,037	46,256,199
Public transportation	540,309,888	14,789,412	1,761,994	15,981,426	569,318,732
Health and welfare	8,650,389	41,765	-	1,807	8,693,961
Culture and recreation	23,893,178	1,232,778	130,810	1,079,499	26,074,645
Conservation	239,949	47,475	-	23,888	311,312
Environmental protection	<u>27,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,802</u>
	708,982,078	20,397,165	2,077,503	99,187,358	826,489,098
Non-Functional:					
Construction in progress	<u>70,872,843</u>	<u>91,769,726</u>	<u>-</u>	<u>(99,187,358)</u>	<u>63,455,211</u>
Total governmental activities	<u>\$779,854,921</u>	<u>\$112,166,891</u>	<u>\$ 2,077,503</u>	<u>\$ -</u>	<u>\$889,944,309</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 5 - CAPITAL ASSETS - Continued

Function and Activity - Capital Assets - Continued

	<u>Balance</u> <u>10-01-22</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers and</u> <u>Adjustments</u>	<u>Balance</u> <u>09-30-23</u>	
Business-type Activities:						
Function and Activity:						
Airport	\$ 44,880,246	\$ 26,166	\$ 21,135	\$ -	\$ 44,885,277	
Total business-type activities	<u>\$ 44,880,246</u>	<u>\$ 26,166</u>	<u>\$ 21,135</u>	<u>\$ -</u>	<u>\$ 44,885,277</u>	
					Infrastructure/ Runways, Taxiways and Aprons	
	<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 Vehicles</u>	<u>Subscription</u> <u>Based IT</u> <u>Assets</u>	
Governmental Activities:						
Function and Activity:						
General government	\$ 5,666,718	\$ 3,436,946	\$ 85,093,138	\$ 4,622,573	\$ -	\$ 673,277
Judicial and legal	198,024	15,319	1,297,104	7,292,543	-	-
Financial administration	1,118	-	136,234	12,749,866	1,440,810	-
Elections	-	-	89,196	5,473,407	-	-
Public facilities	1,280,681	631,809	19,501,279	1,859,285	-	-
Public safety	10,963	543,513	4,492,361	17,767,719	-	1,532,564
Corrections	147,014	478,291	42,079,901	3,532,097	18,896	-
Public transportation	17,572,804	966,403	8,448,508	44,754,644	-	497,576,373
Health and welfare	1,041,732	15,795	2,740,151	4,890,330	-	5,953
Culture and recreation	2,721,550	6,917,311	11,749,013	3,451,324	-	1,235,447
Conservation	8,935	-	177,799	124,578	-	-
Environmental protection	842	-	-	26,960	-	-
Total governmental activities	<u>\$ 28,650,381</u>	<u>\$ 13,005,387</u>	<u>\$175,804,684</u>	<u>\$106,545,326</u>	<u>\$ 1,459,706</u>	<u>\$501,023,614</u>
Business-type Activities:						
Function and Activity:						
Airport	<u>\$ 1,558,687</u>	<u>\$ -</u>	<u>\$ 11,494,289</u>	<u>\$ 1,443,628</u>	<u>\$ -</u>	<u>\$ 30,388,673</u>

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2023***NOTE 5 - CAPITAL ASSETS - Continued**Construction Commitments

September 30, 2023:	<u>Projects Authorized</u>	<u>Expended To Date</u>	<u>Commitment</u>
Governmental Activities:			
Communications Tower	\$ 3,998,732	\$ -	\$ 3,998,732
Courthouse Campus Expansion Project	156,885,741	103,084,635	53,801,106
Boat Ramp Reconstruction and Boardwalk Repair	733,509	490,473	243,036
Quintana Beach Public Fishing Pier	358,152	182,186	175,966
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
Road & Bridge Projects:			
Annual Road Plan Projects	6,478,744	4,976,960	1,501,784
Concrete Pavement Reconstruction in Bar X	2,152,979	1,033,464	1,119,515
CR 58 and 59 Improvements	1,142,419	791,582	350,837
CR 190 Bridge Replacement and Drainage District	<u>19,585,015</u>	<u>15,995,257</u>	<u>3,589,758</u>
Total governmental activities	<u>\$192,747,705</u>	<u>\$127,450,390</u>	<u>\$ 65,297,315</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 5 - CAPITAL ASSETS - Continued

	Balance 10-01-22	Additions	Retirements	Transfers	Balance 09-30-23
Brazoria County Toll Road Authority:					
Component Units:					
Capital Assets, Not Depreciated:					
Land	\$ 88,425	\$ -	\$ -	\$ -	\$ 88,425
Construction in progress	<u>13,417</u>	<u>716,800</u>	<u>-</u>	<u>-</u>	<u>730,217</u>
Total capital assets not being depreciated	<u>101,842</u>	<u>716,800</u>	<u>-</u>	<u>-</u>	<u>818,642</u>
Capital Assets, Being Depreciated:					
Land improvements	10,251,251	5,681	-	-	10,256,932
Furniture, equipment and vehicles	3,960,137	-	-	-	3,960,137
Infrastructure	<u>111,220,456</u>	<u>236,451</u>	<u>-</u>	<u>-</u>	<u>111,456,907</u>
Total capital assets being depreciated	<u>125,431,844</u>	<u>242,132</u>	<u>-</u>	<u>-</u>	<u>125,673,976</u>
Less Accumulated Depreciation For:					
Land improvements	1,535,679	1,025,409	-	-	2,561,088
Furniture, equipment and vehicles	413,351	275,567	-	-	688,918
Infrastructure	<u>5,555,879</u>	<u>3,705,851</u>	<u>-</u>	<u>-</u>	<u>9,261,730</u>
Total accumulated depreciation	<u>7,504,909</u>	<u>5,006,827</u>	<u>-</u>	<u>-</u>	<u>12,511,736</u>
Total capital assets being depreciated, net	<u>117,926,935</u>	<u>(4,764,695)</u>	<u>-</u>	<u>-</u>	<u>113,162,240</u>
Total capital assets, net	<u>\$ 118,028,777</u>	<u>\$ (4,047,895)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,980,882</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
Brazoria County Expressway	\$ 105,664,851	\$ 97,469,817	\$ 8,195,034
Brazoria County Expressway Extension	<u>644,000</u>	<u>94,084</u>	<u>549,916</u>
Total component units	<u>\$ 106,308,851</u>	<u>\$ 97,563,901</u>	<u>\$ 8,744,950</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of September 30, 2023, 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	\$ 8,925,764	\$ 1,269,809	\$ 760,366	\$ 9,099,001	\$ 4,094,995	\$ 24,149,935
Other governments	547,228	671	-	-	78,912	626,811
Accrued compensation	1,078,443	133,514	-	-	98,155	1,310,112
Accrued benefits	2,232,732	295,138	-	-	193,172	2,721,042
Other accrued liabilities	<u>62,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,664</u>
Totals	<u>\$ 12,846,831</u>	<u>\$ 1,699,132</u>	<u>\$ 760,366</u>	<u>\$ 9,099,001</u>	<u>\$ 4,465,234</u>	<u>\$ 28,870,564</u>

	Proprietary Funds			Fiduciary Funds
	Airport Fund	Internal Service Funds	Total	
Accounts and Accrued Liabilities Payable:				
Vendors	\$ 94,398	\$ 62,022	\$ 156,420	\$ 113,505
Other governments	23	-	23	1,072
Accrued compensation	11,163	-	11,163	74,007
Accrued benefits	25,018	1,097	26,115	122,932
Estimated claims payable	<u>-</u>	<u>2,950,638</u>	<u>2,950,638</u>	<u>-</u>
Totals	<u>\$ 130,602</u>	<u>\$ 3,013,757</u>	<u>\$ 3,144,359</u>	<u>\$ 311,516</u>

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2023***NOTE 7 - LONG-TERM DEBT**General Obligation and Certificates of Obligation Debt

General obligation and certificates of obligations payable at September 30, 2023, are summarized as follows:

	Interest Rate %	Series Dates			Bonds Outstanding 09-30-23
		Issued	Maturity	Callable	
General Obligation:					
Refunding Bonds, Series 2016	2.000 - 5.000	2016	2027	-	\$ 3,995,000
Refunding Bonds, Series 2018	2.000 - 5.000	2016	2027	-	2,485,000
Refunding Bonds, Series 2020	5.000	2020	2030	-	7,370,000
Limited Refunding Bonds, Series 2021	4.000 - 5.000	2021	2032	-	14,565,000
Unlimited Refunding Bonds, Series 2021	4.000	2021	2032	-	4,175,000
Certificates of Obligation:					
Combination Tax and Revenue Certificate of Obligation Refunding Bonds, Series 2016	2.000 - 5.000	2016	2036	-	3,075,000
Certificate of Obligation Bonds Series 2018	4.000 - 5.000	2018	2038	-	7,205,000
Certificate of Obligation Bonds, Series 2021	3.000 - 5.000	2021	2046	-	<u>86,255,000</u>
Total					<u>\$129,125,000</u>

General obligation and certificates of obligation bond transactions for the year ended September 30, 2023 were as follows:

Bonds outstanding, October 1, 2022	\$ 134,430,000
Matured	<u>(5,305,000)</u>
Bonds outstanding, September 30, 2023	<u>\$ 129,125,000</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 7 - LONG-TERM DEBT - Continued

General Obligation and Certificates of Obligation Debt - Continued

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. For the year ended September 30, 2023, the amount of ad valorem taxes collected for interest and sinking were \$ 9,860,595, while the debt service requirements for principal and interest was \$ 10,816,350. 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, 2023:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	7,010,000	3,882,250	10,892,250
2029-2033	30,675,000	14,659,625	45,334,625
2034-2038	23,225,000	9,454,475	32,679,475
2039-2043	23,850,000	5,565,950	29,415,950
2044-2046	<u>16,635,000</u>	<u>1,015,900</u>	<u>17,650,900</u>
	<u>\$ 129,125,000</u>	<u>\$ 53,687,375</u>	<u>\$ 182,812,375</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, 2023.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 7 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt

Transactions for the year ended September 30, 2023 are summarized as follows:

	<u>Balance 10-01-22</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 09-30-23</u>	<u>Current Portion</u>
Governmental Activities:					
Bonds payable	\$134,430,000	\$ -	\$ 5,305,000	\$129,125,000	\$ 5,670,000
Subscription liability	-	1,459,706	561,150	898,556	545,850
Compensated absences	5,875,213	4,613,227	4,316,215	6,172,225	1,188,499
Net pension liability	-	126,336,239	86,620,046	39,716,193	-
Net OPEB liability	51,641,707	6,212,127	3,693,085	54,160,749	-
Premium on bonds	<u>21,207,917</u>	<u>-</u>	<u>1,506,124</u>	<u>19,701,793</u>	<u>1,506,124</u>
Total governmental activities	<u>\$213,154,837</u>	<u>\$138,621,299</u>	<u>\$102,001,620</u>	<u>\$249,774,516</u>	<u>\$ 8,910,473</u>
Business-Type Activities:					
Compensated absences	\$ 52,749	\$ 52,666	\$ 50,469	\$ 54,946	\$ 8,683
Net pension liability	-	1,070,215	823,876	246,339	-
Net OPEB liability	<u>501,187</u>	<u>57,682</u>	<u>34,292</u>	<u>524,577</u>	<u>-</u>
Total business-type activities	<u>\$ 553,936</u>	<u>\$ 1,180,563</u>	<u>\$ 908,637</u>	<u>\$ 825,862</u>	<u>\$ 8,683</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

Discretely presented component unit long-term bonded debt as of September 30, 2023 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, 2023

NOTE 7 - LONG-TERM DEBT - Continued

The following is a summary of the outstanding subordinate lien revenues bonds as of September 30, 2023:

	Interest Outstanding Rate %	Series Dates			
		Issued	Maturity	Callable	09-30-23
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	25,201,289
Limited Contract Tax Subordinate Lien 2020 Refunding Bonds	5.000	2020	2049	2027	<u>24,985,000</u>
Total Revenue Bonds					<u>\$ 84,336,289</u>

Revenue bond transactions for the year ended September 30, 2023 were as follows:

Bonds outstanding, October 1, 2022	\$ 83,357,734
Accretion	<u>978,555</u>
Bonds outstanding, September 30, 2023	<u>\$ 84,336,289</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, 2023***NOTE 7 - LONG-TERM DEBT - Continued**

The following is a summary of revenue bond requirements by year as of September 30, 2023:

<u>Year Ended September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	2,160,000	3,744,250	5,904,250
2029-2033	12,575,000	16,941,625	29,516,625
2034-2038	16,475,000	13,408,200	29,883,200
2039-2043	21,230,000	9,264,400	30,494,400
2044-2048	26,295,000	4,196,125	30,491,125
2049	<u>5,970,000</u>	<u>128,125</u>	<u>6,098,125</u>
	<u>\$ 85,835,000</u>	<u>\$ 61,443,975</u>	<u>\$ 147,278,975</u>

The difference between bonds payable and the future principal payments is due to \$ 1,498,711 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, 2023 is as follows:

	<u>Balance 10-01-22</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 09-30-23</u>	<u>Current Portion</u>
Governmental Activities:					
Revenue bonds	\$ 83,357,734	\$ 978,555	\$ -	\$ 84,336,289	\$ -
Premium on bonds	<u>8,076,555</u>	<u>-</u>	<u>400,513</u>	<u>7,676,042</u>	<u>400,513</u>
Total governmental activities	<u>\$ 91,434,289</u>	<u>\$ 978,555</u>	<u>\$ 400,513</u>	<u>\$ 92,012,331</u>	<u>\$ 400,513</u>

NOTE 8 - LEASES

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, 2023 the County's receivable for lease payments was \$ 2,109,228 and the balance of the deferred inflow of resources associated with these leases was \$ 2,036,496. The deferred inflow of resources associated with these leases will be recognized as revenue over the lease term. The County recognized \$ 281,549 in lease revenue and \$ 67,457 in interest revenue during the fiscal year 2023 related to these leases.

BRAZORIA COUNTY, TEXAS*Notes to the Financial Statements**For the Year Ended September 30, 2023***NOTE 8 - LEASES - Continued**

Minimum future rentals to be received on noncancelable leases as of September 30, 2023 are as follows:

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 239,221	\$ 61,007	\$ 300,228
2025	245,620	53,613	299,233
2026	258,464	46,001	304,465
2027	230,478	37,911	268,389
2028	195,865	31,392	227,257
2029-2033	<u>939,580</u>	<u>61,072</u>	<u>1,000,652</u>
	<u>\$ 2,109,228</u>	<u>\$ 290,996</u>	<u>\$ 2,400,224</u>

NOTE 9 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into subscription based information technology arrangements (SBITAs) for the right to use the other party's information technology software which have been accounted for in accordance with GASB 96. The County is required to make annual payments on each arrangement at the County's incremental borrowing rate or the interest rate stated or implied in the subscription term which ranges from 2.328% to 3.269%. The value of the right to use subscription asset as of September 30, 2023 is \$ 1,459,706 with accumulated amortization of \$ 557,820.

The future principal and interest SBITA payments for governmental activities as of September 30, 2023 are as follows:

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 545,850	\$ 25,903	\$ 571,753
2025	257,630	9,231	266,861
2026	76,778	1,995	78,773
2027	<u>18,298</u>	<u>448</u>	<u>18,746</u>
	<u>\$ 898,556</u>	<u>\$ 37,577</u>	<u>\$ 936,133</u>

NOTE 10 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 850 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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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 2022</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	13.01%	13.01%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/30	60/8, 0/30

Employees Covered by Benefit Terms:

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,006
Inactive employees entitled to but not yet receiving benefits	1,379
Active employees	<u>1,530</u>
	<u><u>3,915</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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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 13.10% and 13.01% in calendar years 2023 and 2022, respectively. The County’s contributions to TCDRS for the year ended September 30, 2023 were \$ 12,539,233.

Net Pension Liability - The County’s Net Pension Liability was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

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

Except where indicated in the section of this GASB 68 report entitled “Actuarial Methods and Assumptions Used for GASB Calculations”, the assumptions used in this analysis for the December 31, 2022 financial reporting metrics are the same as those used in the December 31, 2022 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2022 actuarial valuation analysis for the County. This information may also be found in the Brazoria County December 31, 2022 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 1.70% per year for a career employee.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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 2023 information for a 10-year time horizon.

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:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation⁽¹⁾</u>	<u>Real Rate of Return (Expected minus Inflation)⁽²⁾</u>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.30%, per Cliffwater's 2023 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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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

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

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

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

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

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a)-(b)
Balance as of December 31, 2021	\$ 486,958,696	\$ 516,161,169	\$(29,202,473)
Changes for the Year:			
Service cost	12,892,818	-	12,892,818
Interest on total pension liability ⁽¹⁾	37,108,998	-	37,108,998
Effect of plan changes ⁽²⁾	8,008,432	-	8,008,432
Effect of economic/demographic gains or losses	(582,362)	-	(582,362)
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(808,443)	(808,443)	-
Employer contributions	-	12,116,236	(12,116,236)
Member contributions	-	6,519,112	(6,519,112)
Net investment income	-	(29,837,156)	29,837,156
Benefit payment,	(22,773,812)	(22,773,812)	-
Administrative expense	-	(281,783)	281,783
Other changes ⁽³⁾	-	(253,528)	253,528
	<u>\$ 520,804,327</u>	<u>\$ 480,841,795</u>	<u>\$ 39,962,532</u>
Balance as of December 31, 2022	<u>\$ 520,804,327</u>	<u>\$ 480,841,795</u>	<u>\$ 39,962,532</u>

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

⁽²⁾ No plan changes valued.

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

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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

	1% Decrease In Discount Rate <u>(6.60%)</u>	Discount Rate <u>(7.60%)</u>	1% Increase In Discount Rate <u>(8.60%)</u>
Total pension liability	\$ 590,864,385	\$ 520,804,327	\$ 462,339,666
Fiduciary net position	<u>480,841,795</u>	<u>480,841,795</u>	<u>480,841,795</u>
Net pension liability / (asset)	<u>\$ 110,022,590</u>	<u>\$ 39,962,532</u>	<u>\$ (18,502,129)</u>

<i>Pension Expense:</i>	<u>Year Ended 12-31-22</u>
Service cost	\$ 12,892,818
Interest on total pension liability ⁽¹⁾	37,108,998
Effect of plan changes	8,008,432
Administrative expenses	281,783
Member contributions	(6,519,112)
Expected investment return net of investment expenses	(39,023,739)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(602,558)
Recognition of assumption changes or inputs	5,223,084
Recognition of investment gains or losses	940,161
Other ⁽²⁾	<u>253,528</u>
Pension expense	<u>\$ 18,563,395</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, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 153,913	\$ 840,452
Net difference between projected and actual investment earnings	9,290,126	-
Changes in assumptions	10,636,141	189,971
Contributions subsequent to the measurement date ⁽³⁾	<u>9,658,921</u>	<u>-</u>
Totals	<u>\$ 29,739,101</u>	<u>\$ 1,030,423</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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

<u>Year Ended September 30,</u>	
2024	\$ (874,329)
2025	4,741,325
2026	1,410,582
2027	13,772,179
2028	-
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 11 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

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

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

<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, 2023

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

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

The following table provides a summary of the number of participants in the plan as of September 30, 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, 2023, the County's average contribution rate was 5.26% of covered payroll. Employees are not required to contribute to the plan.

Net OPEB Liability - The County's net OPEB liability of \$ 54,685,327 was measured as of September 30, 2023, and was rolled forward from the 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	Trend rate of 6.80%

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

Mortality rates were based on the sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-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 4.76%. 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, 2023

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, 2023 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 9/30/22	\$ <u>65,527,525</u>	\$ <u>13,384,631</u>	\$ <u>52,142,894</u>
Charges for the Year:			
Service cost	2,835,005	-	2,835,005
Interest	3,138,599	-	3,138,599
Difference in expected and actual experience	-	-	-
Change in assumptions	(496,910)	-	(496,910)
Contributions - employer	-	1,253,484	(1,253,484)
Projected return on assets	-	594,088	(594,088)
Difference in expected and actual asset return	-	(189,430)	189,430
Benefit payments	(2,882,895)	(1,500,000)	(1,382,895)
Administrative expense	<u>-</u>	<u>(106,775)</u>	<u>106,775</u>
Net changes	<u>2,593,799</u>	<u>51,367</u>	<u>2,542,432</u>
Balance at 9/30/23	\$ <u>68,121,324</u>	\$ <u>13,435,998</u>	\$ <u>54,685,326</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 (3.76%) or 1 percentage point higher (5.76%) than the current discount rate:

	<u>1% Decrease in Discount Rate (3.76%)</u>	<u>Discount Rate (4.76%)</u>	<u>1% Increase in Discount Rate (5.76%)</u>
Net OPEB liability	\$ 61,995,672	\$ 54,685,326	\$ 48,306,634

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.80% or 1 percentage point higher 7.80%) than the current healthcare cost trend rates:

	1% Decrease <u>5.80%</u>	Healthcare Cost Trend Rates <u>6.80%</u>	1% Increase <u>7.80%</u>
Net OPEB liability	\$ 48,857,098	\$ 54,685,326	\$ 61,721,693

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, 2023, the County recognized OPEB expense as follows:

	<u>Year Ended 12-31-23</u>
<i>Collective OPEB Expense:</i>	
Service cost	\$ 2,835,005
Interest	3,138,599
Projected earnings on OPEB assets	(594,088)
Investment expenses	106,775
Difference between expected and actual experience	778,322
Change in assumptions	(576,028)
Difference between expected and actual investment experience	<u>184,411</u>
OPEB expense	<u>\$ 5,872,996</u>

At September 30, 2023, 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	\$ 4,015,992	\$ -
Changes in assumptions	4,593,118	9,245,131
Net differences between projected and actual earnings	<u>377,087</u>	<u>-</u>
Totals	<u>\$ 8,986,197</u>	<u>\$ 9,245,131</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, 2023.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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

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

<u>Year Ended</u> <u>September 30,</u>	
2023	\$ 352,135
2024	522,180
2025	443,691
2026	370,455
2027	332,571
Thereafter	(2,279,966)

Payable to the OPEB Plan - At September 30, 2023, the County did not have a payable for any outstanding contributions to BCRBP.

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

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

The County funds all amounts of compensation delayed under the plan through investment in a fixed rate group annuity contract underwritten by American United Life Insurance Company. Investments in these funds are reported at 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, 2022	\$ 128,003,444
Contributions and earnings	18,906,763
Withdrawals, premiums, and benefits	<u>(10,287,484)</u>
Balance - September 30, 2023	<u>\$ 136,622,723</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, 2023

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

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

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

Transactions within the annuities for the year are summarized below:

	<u>Retired Lives Reserve</u>	<u>Retiree Medical Plan</u>
Balance - October 1, 2022	\$ 7,372,701	\$ 13,384,631
Contributions and earnings	1,570,679	1,658,142
Withdrawals, premiums, benefits	<u>(706,569)</u>	<u>(1,606,775)</u>
Balance - September 30, 2023	<u>\$ 8,236,811</u>	<u>\$ 13,435,998</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, 2022	\$ 2,083,021	\$ 134,260
Contribution and earnings	357,645	28,349
Withdrawals, premiums, benefits	<u>(184,697)</u>	<u>(61,587)</u>
Balance - September 30, 2023	<u>\$ 2,255,969</u>	<u>\$ 101,022</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, 2023, the County contributed \$ 1,306,292 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, 2023

NOTE 13 - SELF INSURANCE

Health Insurance

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

The County, under the direction of the plan supervisor, Third Party Administrators, shall evaluate the cost of the plan and determine the amount to be contributed to the plan. The current contribution to the plan by the County was \$ 1,000 per eligible employee per month for the period October 1, 2022 through September 30, 2023. 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, 2023 was \$ 22,746,049. 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, 2023 was \$ 2,550,638.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Claims payable - October 1,	\$ 2,564,114	\$ 1,994,833
Incurred claims	23,110,490	23,018,158
Payment of claims	<u>(23,114,863)</u>	<u>(22,448,877)</u>
Claims payable - September 30,	<u>\$ 2,559,741</u>	<u>\$ 2,564,114</u>

The following is a reconciliation of claims payable at September 30, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Claims payable:		
Actual	\$ 9,103	\$ 1,291,896
Estimated	<u>2,550,638</u>	<u>1,272,218</u>
Total claims payable	<u>\$ 2,559,741</u>	<u>\$ 2,564,114</u>

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

NOTE 13 - SELF INSURANCE - Continued

Insurance Reserve

Brazoria County established a self-insurance reserve within the General Fund in 1979. This reserve was established to provide coverage for general liability and automobile risks including settlements, claims and costs in defense of torts, civil rights, contractual suits, environmental protection and defense of County employees not covered by or in excess of commercial insurance limits. In the fiscal year ended September 30, 1989, the Commissioners Court transferred the balance of \$ 789,486 into a self-insurance internal service fund. This was done to facilitate control where all costs and claims can be charged to the fund from which the related liability arose. The repayment of these claims and expenses is reported as expenditures/expenses in the respective funds. The self-insurance fund reports the receipt of the interfund repayment as operating revenue with all legal costs and claims reported as an operating expense. Estimated claims payable at September 30, 2023 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, 2023, claims and settlements in excess of insurance coverage amounted to \$ 403,069.

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2023 and 2022 for both actual and estimated liabilities:

	<u>2023</u>	<u>2022</u>
Claims payable - October 1,	\$ 400,360	\$ 400,100
Incurred claims	403,069	258,929
Payment of claims	<u>(349,664)</u>	<u>(258,669)</u>
Claims payable - September 30,	<u>\$ 453,765</u>	<u>\$ 400,360</u>
Claims payable:		
Actual	\$ 53,765	\$ 360
Estimated	<u>400,000</u>	<u>400,000</u>
Total claims payable	<u>\$ 453,765</u>	<u>\$ 400,360</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, 2023

NOTE 13 - SELF INSURANCE - Continued

Health Clinic - Continued

The following is a reconciliation of changes in the aggregate liabilities for claims for the years ended September 30, 2023 and 2022 for actual liabilities:

	<u>2023</u>	<u>2022</u>
Claims payable - October 1,	\$ 381	\$ 79,791
Incurred claims	822,738	833,423
Payment of claims	<u>(822,868)</u>	<u>(912,833)</u>
Claims payable - September 30,	<u>\$ 251</u>	<u>\$ 381</u>
Claims payable:		
Actual	<u>\$ 251</u>	<u>\$ 381</u>
Total claims payable	<u>\$ 251</u>	<u>\$ 381</u>

NOTE 14 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. On November 22, 2023, the County was named a defendant in a lawsuit that has arisen from the construction of the Brazoria County Expressway. While substantial damages are alleged, in the opinion of the County's attorney, the outcome cannot be predicted with certainty. The County has recorded a contingent estimated liability of \$ 400,000 in the Self Insurance Liability Fund (Internal Service Fund) as of September 30, 2023 to account for any unexpected outcomes related to these civil lawsuit claims.

NOTE 15 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended September 30, 2023, 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 Texas 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, 2023. As of September 30, 2023, bail bonds outstanding totaled \$ 37,283,591 and collateral pledged against these bonds amounted to \$ 4,800,369.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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.

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, 2023, 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.

BRAZORIA COUNTY, TEXAS

Notes to the Financial Statements

For the Year Ended September 30, 2023

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, 2023, the County abated property taxes totaling \$ 46,325,666 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 \$ 4,659,618. 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 \$ 7,171,296. 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 \$ 7,476,435. 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 \$ 6,492,485. This abatement agreement is set to expire on December 31, 2025.
- A 100 percent property tax abatement to an integrated manufacturing complex to engineer, procure and construct a petrochemical manufacturing facility. The property taxes abated in the current fiscal year amounted to \$ 4,756,866. This abatement agreement is set to expire on December 31, 2024.

NOTE 19 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 7, 2024, 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, 2023

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Property taxes	\$ 99,804,356	\$ 99,804,356	\$ 92,404,083	\$(7,400,273)
Sales taxes	35,700,000	37,632,700	41,257,588	3,624,888
Intergovernmental	836,500	836,500	1,645,112	808,612
Charges for services	9,504,560	9,534,560	8,956,779	(577,781)
Licenses and permits	1,327,500	1,327,500	1,648,448	320,948
Fines and forfeitures	3,150,000	3,150,000	2,526,848	(623,152)
Special assessments	-	-	-	-
Investment income	4,862,661	8,166,448	5,294,097	(2,872,351)
Miscellaneous	1,722,560	1,953,062	2,828,180	875,118
Total revenues	156,908,137	162,405,126	156,561,135	(5,843,991)
Expenditures:				
Current:				
General administration	13,688,744	13,178,764	10,938,231	2,240,533
Judicial and legal	27,177,095	28,997,686	27,311,668	1,686,018
Financial administration	20,413,738	20,908,092	18,414,482	2,493,610
Elections	1,175,922	1,183,393	1,049,196	134,197
Public facilities	5,847,317	6,340,680	6,183,132	157,548
Public safety	31,816,435	31,838,700	30,865,867	972,833
Corrections	32,507,258	35,130,652	33,122,471	2,008,181
Public transportation	-	-	-	-
Health and welfare	6,098,995	6,179,388	4,504,975	1,674,413
Public assistance	358,000	404,000	416,800	(12,800)
Culture and recreation	14,444,750	14,624,162	13,408,930	1,215,232
Conservation	560,720	557,506	502,977	54,529
Environmental protection	314,050	315,310	310,255	5,055
Capital outlay	3,845,185	5,171,274	4,469,651	701,623
Debt Service:				
Principal	-	-	554,031	(554,031)
Interest and fiscal charges	-	-	4,053	(4,053)
Total expenditures	158,248,209	164,829,607	152,056,719	12,772,888
Excess (deficiency) of revenues over expenditures	(1,340,072)	(2,424,481)	4,504,416	6,928,897
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	150,000	150,000	20,868	(129,132)
Issuance of subscription based IT arrangements	-	-	1,440,810	1,440,810
Transfers in	300,000	300,000	1,396,409	1,096,409
Transfers out	(956,000)	(956,000)	(3,643,625)	(2,687,625)
Total other financing sources (uses)	(506,000)	(506,000)	(785,538)	(279,538)
Net change in fund balance	(1,846,072)	(2,930,481)	3,718,878	6,649,359
Fund balance - beginning	96,573,678	96,573,678	96,573,678	-
Fund balance - ending	\$ 94,727,606	\$ 93,643,197	\$ 100,292,556	\$ 6,649,359

Road & Bridge Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 40,762,891	\$ 40,762,891	\$ 40,168,661	\$(594,230)
-	-	-	-
100,000	100,000	85,299	(14,701)
6,250	6,250	228	(6,022)
875,000	875,000	1,028,669	153,669
-	-	-	-
75,000	75,000	93,069	18,069
559,927	559,927	1,112,403	552,476
<u>3,370,000</u>	<u>11,703,969</u>	<u>12,216,272</u>	<u>512,303</u>
<u>45,749,068</u>	<u>54,083,037</u>	<u>54,704,601</u>	<u>621,564</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
23,858,188	26,161,313	21,981,319	4,179,994
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
16,855,000	32,025,907	25,188,642	6,837,265
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>40,713,188</u>	<u>58,187,220</u>	<u>47,169,961</u>	<u>11,017,259</u>
<u>5,035,880</u>	<u>(4,104,183)</u>	<u>7,534,640</u>	<u>11,638,823</u>
10,000	10,000	97,554	87,554
-	-	-	-
-	-	622,943	622,943
<u>(100,000)</u>	<u>(100,000)</u>	<u>(4,949,125)</u>	<u>(4,849,125)</u>
<u>(90,000)</u>	<u>(90,000)</u>	<u>(4,228,628)</u>	<u>(4,138,628)</u>
4,945,880	(4,194,183)	3,306,012	7,500,195
<u>13,355,258</u>	<u>13,355,258</u>	<u>13,355,258</u>	<u>-</u>
<u>\$ 18,301,138</u>	<u>\$ 9,161,075</u>	<u>\$ 16,661,270</u>	<u>\$ 7,500,195</u>

BRAZORIA COUNTY, TEXAS*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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Pension Liability				
Service cost	\$ 12,892,818	\$ 12,723,907	\$ 11,097,053	\$ 11,164,283
Interest on the Total Pension Liability	37,108,998	35,274,107	33,357,651	33,744,635
Effect of plan changes	8,008,432	-	-	(30,691,103)
Effect of assumption changes or inputs	-	(379,943)	26,590,351	-
Effect of economic/demographic (gains) or losses	(582,362)	(807,363)	333,223	103,129
Benefit payments/refunds of contributions	<u>(23,582,255)</u>	<u>(22,117,194)</u>	<u>(19,301,986)</u>	<u>(18,770,952)</u>
Net Change in Total Pension Liability	33,845,631	24,693,514	52,076,292	(4,450,008)
Total Pension Liability - Beginning	<u>486,958,696</u>	<u>462,265,182</u>	<u>410,188,890</u>	<u>414,638,898</u>
Total Pension Liability - Ending (a)	<u>\$ 520,804,327</u>	<u>\$ 486,958,696</u>	<u>\$ 462,265,182</u>	<u>\$ 410,188,890</u>
Fiduciary Net Position				
Employer contributions	\$ 12,116,236	\$ 11,383,083	\$ 11,071,028	\$ 10,420,111
Member contributions	6,519,112	6,333,991	6,160,355	5,798,161
Investment Income net of investment expenses	(29,837,156)	93,395,548	40,257,173	55,382,425
Benefit payments/refunds of contributions	(23,582,255)	(22,117,194)	(19,301,986)	(18,770,952)
Administrative expense	(281,783)	(279,249)	(312,849)	(296,987)
Other	<u>(253,528)</u>	<u>(109,999)</u>	<u>(46,086)</u>	<u>(35,051)</u>
Net Change in Fiduciary Net Position	(35,319,374)	88,606,180	37,827,635	52,497,707
Fiduciary Net Position - Beginning	<u>516,161,169</u>	<u>427,554,989</u>	<u>389,727,354</u>	<u>337,229,647</u>
Fiduciary Net Position - Ending (b)	<u>\$ 480,841,795</u>	<u>\$ 516,161,169</u>	<u>\$ 427,554,989</u>	<u>\$ 389,727,354</u>
Net Pension Liability/(Asset) (a-b)	<u>\$ 39,962,532</u>	<u>\$ (29,202,473)</u>	<u>\$ 34,710,193</u>	<u>\$ 20,461,536</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	<u>92.33%</u>	<u>106.00%</u>	<u>92.49%</u>	<u>95.01%</u>
Pensionable Covered Payroll	<u>\$ 93,130,175</u>	<u>\$ 90,485,586</u>	<u>\$ 88,005,065</u>	<u>\$ 82,830,877</u>
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	<u>42.91%</u>	<u>(32.27%)</u>	<u>39.44%</u>	<u>24.70%</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.

2018	2017	2016	2015	2014
\$ 11,323,351	\$ 10,945,405	\$ 11,011,415	\$ 9,208,083	\$ 8,642,622
31,852,740	30,047,206	27,865,882	25,022,175	22,575,881
-	-	-	19,339,348	-
-	(812,594)	-	3,462,644	-
(1,711,977)	(1,573,507)	(1,563,930)	3,078,052	717,058
(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)	(12,579,115)
24,307,003	22,358,101	21,688,986	46,283,853	19,356,446
<u>390,331,895</u>	<u>367,973,794</u>	<u>346,284,808</u>	<u>300,000,955</u>	<u>280,644,509</u>
<u>\$ 414,638,898</u>	<u>\$ 390,331,895</u>	<u>\$ 367,973,794</u>	<u>\$ 346,284,808</u>	<u>\$ 300,000,955</u>
\$ 16,408,474	\$ 9,453,766	\$ 8,732,404	\$ 8,780,780	\$ 7,985,929
5,534,278	5,473,648	5,035,162	4,989,108	4,544,842
(6,258,255)	43,334,581	20,589,644	(964,311)	17,794,613
(17,157,111)	(16,248,409)	(15,624,381)	(13,826,449)	(12,579,115)
(270,864)	(225,310)	(223,860)	(200,829)	(208,696)
<u>176,883</u>	<u>(20,886)</u>	<u>334,355</u>	<u>(361,456)</u>	<u>319,860</u>
(1,566,595)	41,767,390	18,843,324	(1,583,157)	17,857,433
<u>338,796,242</u>	<u>297,028,852</u>	<u>278,185,528</u>	<u>279,768,685</u>	<u>261,911,252</u>
<u>\$ 337,229,647</u>	<u>\$ 338,796,242</u>	<u>\$ 297,028,852</u>	<u>\$ 278,185,528</u>	<u>\$ 279,768,685</u>
<u>\$ 77,409,251</u>	<u>\$ 51,535,653</u>	<u>\$ 70,944,942</u>	<u>\$ 68,099,280</u>	<u>\$ 20,232,270</u>
<u>81.33%</u>	<u>86.80%</u>	<u>80.72%</u>	<u>80.33%</u>	<u>93.26%</u>
<u>\$ 79,061,121</u>	<u>\$ 78,194,973</u>	<u>\$ 71,930,888</u>	<u>\$ 71,272,649</u>	<u>\$ 64,926,320</u>
<u>97.91%</u>	<u>65.91%</u>	<u>98.63%</u>	<u>95.55%</u>	<u>31.16%</u>

BRAZORIA COUNTY, TEXAS

*Texas County and District Retirement System
 Schedule of Employer Contributions
 For the Ten Years Ended September 30,*

Exhibit 12

	<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>
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%
2023	12,539,233	12,539,233	-	95,871,435	13.1%

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

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



BRAZORIA COUNTY, TEXAS

Schedule of Changes in Net OPEB Liability and Related Ratios For the Last Ten Years Ended September 30,

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total OPEB Liability				
Service cost	\$ 2,835,005	\$ 3,320,781	\$ 2,904,937	\$ 2,409,062
Interest	3,138,599	2,687,428	2,626,879	2,440,950
Differences between expected and actual experience	-	1,222,396	-	5,177,729
Change in assumptions	(496,910)	(6,786,499)	(3,707,753)	6,978,060
Benefit payments	<u>(2,882,895)</u>	<u>(2,190,450)</u>	<u>(1,547,309)</u>	<u>(1,915,754)</u>
Net Change in Total OPEB Liability	2,593,799	(1,746,344)	276,754	15,090,047
Total OPEB Liability - Beginning	<u>65,527,525</u>	<u>67,273,869</u>	<u>66,997,115</u>	<u>51,907,068</u>
Total OPEB Liability - Ending (a)	<u>\$ 68,121,324</u>	<u>\$ 65,527,525</u>	<u>\$ 67,273,869</u>	<u>\$ 66,997,115</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 1,253,484	\$ 1,308,228	\$ 1,231,087	\$ 1,185,356
Contributions - other	-	-	-	-
Net investment income	404,658	398,021	385,728	377,010
Benefit payments	(1,500,000)	(1,350,000)	(1,200,000)	(900,000)
Administrative expense	<u>(106,775)</u>	<u>(103,903)</u>	<u>(101,835)</u>	<u>(99,835)</u>
Net change in plan fiduciary net position	51,367	252,346	314,980	562,531
Plan fiduciary net position - Beginning	<u>13,384,631</u>	<u>13,132,285</u>	<u>12,817,305</u>	<u>12,254,774</u>
Plan fiduciary net position - Ending (b)	<u>\$ 13,435,998</u>	<u>\$ 13,384,631</u>	<u>\$ 13,132,285</u>	<u>\$ 12,817,305</u>
Net OPEB Liability - Ending	<u>\$ 54,685,326</u>	<u>\$ 52,142,894</u>	<u>\$ 54,141,584</u>	<u>\$ 54,179,810</u>
Plan Fiduciary Net Position as a Percentage of the total OPEB liability	<u>19.72%</u>	<u>20.43%</u>	<u>19.52%</u>	<u>19.13%</u>
Covered-Employee Payroll	<u>\$ 78,695,980</u>	<u>\$ 76,403,864</u>	<u>\$ 78,432,358</u>	<u>\$ 76,873,613</u>
Net OPEB Liability as a Percentage of Covered-Employee Payroll	<u>69.49%</u>	<u>68.25%</u>	<u>69.03%</u>	<u>70.48%</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>2019</u>	<u>2018</u>
\$ 2,433,929	\$ 2,243,731
2,128,514	1,691,370
-	646,233
282,924	2,441,296
<u>(1,886,180)</u>	<u>(3,558,010)</u>
2,959,187	3,464,620
<u>48,947,881</u>	<u>45,483,261</u>
<u>\$ 51,907,068</u>	<u>\$ 48,947,881</u>
\$ 1,104,232	\$ 1,089,738
-	2,468,272
369,052	455,269
(1,150,000)	(3,558,010)
<u>(92,323)</u>	<u>(306,228)</u>
230,961	149,041
<u>12,023,813</u>	<u>11,874,772</u>
<u>\$ 12,254,774</u>	<u>\$ 12,023,813</u>
<u>\$ 39,652,294</u>	<u>\$ 36,924,068</u>
<u>23.61%</u>	<u>24.56%</u>
<u>\$ 72,171,999</u>	<u>\$ 71,222,305</u>
<u>54.94%</u>	<u>51.84%</u>

BRAZORIA COUNTY, TEXAS*Schedule of County Contributions**For the Last Ten Years Ended September 30,*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 6,564,396	\$ 6,309,862	\$ 5,259,359	\$ 4,988,209
Contributions in relation to the actuarially determined contribution	<u>4,136,379</u>	<u>3,498,678</u>	<u>2,778,396</u>	<u>3,101,110</u>
Contribution deficiency (excess)	<u>\$ 2,428,017</u>	<u>\$ 2,811,184</u>	<u>\$ 2,480,963</u>	<u>\$ 1,887,099</u>
Covered employee payroll	<u>\$ 78,695,980</u>	<u>\$ 76,403,864</u>	<u>\$ 78,432,358</u>	<u>\$ 76,873,613</u>
Contributions as a percentage of covered employee payroll	<u>5.26%</u>	<u>4.58%</u>	<u>3.54%</u>	<u>4.03%</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	Trend rate of 6.80%
Salary increases	3.00% per annum
Investment rate of return	4.50% per annum
Mortality	Non-Annuity: Sex distinct PUB 2010 general employee headcount weighted mortality table with mortality improvement scale MP-2021. Annuity: Sex distinct PUB-2010 retiree headcount weighted 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 requirements 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>2019</u>	<u>2018</u>
\$ 4,619,773	\$ 3,250,211
<u>2,990,412</u>	<u>3,558,010</u>
\$ <u>1,629,361</u>	\$ (<u>307,799</u>)
\$ <u>72,171,999</u>	\$ <u>71,222,305</u>
<u>4.14%</u>	<u>5.00%</u>

BRAZORIA COUNTY, TEXAS

*Notes to the Required Supplementary Information
For The Year Ended September 30, 2023*

NOTE 1 - BUDGETARY INFORMATION

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The fund budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles. The major funds, General Fund and Road & Bridge Fund, budget and actual comparisons are presented as Required Supplementary Information at the fund level.

Although the level of budgetary control is total revenues plus available fund balance, the County adopts its budget at a line-item level for managerial control purposes. Line item level is defined for revenue purposes as the type of revenue to be derived and for expenditures purposes by department and type of expenditures (salaries and wages and employee benefits; operating expenditures; and capital outlay). Budget amendments to transfer budgeted amounts from one line item to another may be made at the discretion of the Commissioners Court.

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

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

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.3 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

BRAZORIA COUNTY, TEXAS

*Notes to the Required Supplementary Information
For The Year Ended September 30, 2023*

**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.
2022: New investment return and inflation 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.
2022: 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.

PHIG-Public Health Infrastructure Fund - 30713 - This fund accounts for grant proceeds awarded from the Center for Disease Control (CDC) to perform required activities intended to meet critical infrastructure needs and make possible strategic investments that will have lasting effects on public health agencies.

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 - 31500-31503 - 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 - 32000-32153 - 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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

USDOJ-Crime Victim Assistance VOCA Fund - 33200 - This fund accounts for 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.

OAG Mental Health Court Fund - 33301 - This fund accounts for grant proceeds awarded through the State of Texas Office of the Governor Criminal Justice Division to create a Mental Health Court. This program addresses issues associated with mental health, co-occurring substance use disorders, trauma, and provides access to mental health treatment and community resources to reduce participants' connection with the criminal legal system.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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

Jim Wells County S.O. O.T. Fund - 33520 - This fund accounts for grant proceeds awarded from the United States Department of Justice (DOJ) and Drug Enforcement Administration (DEA) to provide payment of overtime costs and vehicle rental for law enforcement officers in High Intensity Drug Trafficking.

JLEO Joint Law Enforcement Operation Fund - 33530 - This fund accounts for grant proceeds awarded from the United States Marshals Service (USMS). JLEO is funded through revenues deposited into the Department of Justice Asset Forfeiture Fund. JLEO funding is the source of overtime reimbursements made to Brazoria County by the USMS for operations in support of fugitive apprehension.

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

TPW Follets Island Parking Lot Fund - 34107 - This fund accounts for grant proceeds awarded through Texas Parks & Wildlife Department. This grant provides materials, equipment and labor to construct one parking area within the CR 257 ROW directly adjacent to the 442-acre Coastal Impact Assistance Program (CIAP) funded tract referred to as the former Christmas Bay State Park.

TPW FM 2918 Boat Ramp Renovation Fund - 34108 - This fund accounts for grant proceeds awarded through Texas Parks & Wildlife Department. This sub-award is funded through Sport Fish Restoration (Coastal) Grant Program. The scope of this grant includes professional services needed to assess the feasibility of constructing the Brazoria County Boat Ramp Renovation – FM 2918. This includes design, engineering and other pre-construction expenses related to the state/federal environmental and cultural/historical requirements associated with the Brazoria County Boat Ramp Renovation – FM 2918.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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 Fund - 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.

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.

LATCF Tribal Consistency Fund - 34857 - This fund accounts for federal grant proceeds awarded from the United States Treasury through the Local Assistance and Tribal Consistency Fund (LATCF) to Brazoria County to serve as general revenue enhancement program funding to be used on a broad range of services including but not limited to health, education, housing, and public safety services. Locally this fund was used to provide emergency rent and utility assistance to Brazoria County 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.

TPW Resoft Shoreline Improvement Fund - 36076 - This fund accounts for grant funding from the Texas Parks and Wildlife Department (TPWD) and Angler Access Program (HAAP). Funding through the HAAP grant will be used for native aquatic plant establishment in Lake Cline.

Body Worn Cameras Fund - 36130 - This fund accounts for grant funding from the Office of the Governor (OOG). Funds are used for the purchase of body cameras and digital storage systems to serve as a tool in the law enforcement comprehensive problem-solving approach to enhance officer interactions with the public, build community trust, and gather important evidence for use in the prosecution of crimes.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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 (CPCA) 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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

Courthouse Attorney Access Card Fund - 38501 - This fund accounts for the annual fee collected by the County pursuant to Texas Government Code Section 291.010. The County adopted a policy authorizing the creation of a Brazoria County Courthouse Attorney Access Card Program on June 28, 2022 with Order No. 6.C.1. The Program permits eligible licensed attorneys who are members of the Brazoria County Bar Association to enter the Brazoria County Courthouse without passing through security screening while ensuring public safety and security for the citizens and employees of the County.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

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

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

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

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

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

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

Direct Energy N2N Fund - 39305 - This fund accounts for local contributions from Direct Energy Neighbor to Neighbor program 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.

SETH-SE TX Housing Fin. Corp. Fund - 39390 - This fund accounts for funding provided by the Southeast Texas Housing Finance Corporation to create and promote affordable housing opportunities and stability affordable housing for the citizens of Texas and its' subscribing governmental jurisdictions. Funding is used to help low income homeowners with failing septic systems, and emergency rent and utility assistance for Brazoria County residents.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - Continued

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

Tocker Foundation Grant Fund - 39420 - This fund accounts for grant proceeds awarded from the Tocker Foundation for general library improvements, digitization, automation and professional development. The foundation is dedicated to the support of public, rural libraries of Texas.

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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

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

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

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

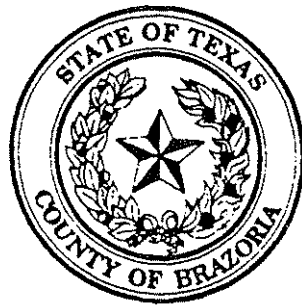
TXDOT CR-101 CSJ 303 Fund - 34883 - This fund accounts for grant funding from the State of Texas through the Texas Department of Transportation for an estimated \$ 18,618,000 project to widen CR 101.

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

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

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

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, 2023

	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	224,298	11,636	3,113
Inventories	-	-	-
Prepaid expenditures	3,735	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 228,033</u>	<u>\$ 11,636</u>	<u>\$ 3,113</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 44,314	\$ 1,863	\$ 1,126
Due to others	-	-	-
Due to other funds	183,719	9,773	1,987
Unearned revenue	-	-	-
Total liabilities	<u>228,033</u>	<u>11,636</u>	<u>3,113</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	3,735	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	<u>(3,735)</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 228,033</u>	<u>\$ 11,636</u>	<u>\$ 3,113</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	PHIG- Public Health Infrastructure Fund-30713
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
27,931	-	12,474	13,696	5,128	269
-	-	-	-	-	-
-	-	-	-	-	995
-	-	-	-	-	-
<u>\$ 27,931</u>	<u>\$ -</u>	<u>\$ 12,474</u>	<u>\$ 13,696</u>	<u>\$ 5,128</u>	<u>\$ 1,264</u>
\$ 5,271	\$ -	\$ 2,166	\$ 2,772	\$ 2,390	\$ 25
-	-	-	-	-	-
22,660	-	10,308	10,924	2,738	1,239
-	-	-	-	-	-
<u>27,931</u>	<u>-</u>	<u>12,474</u>	<u>13,696</u>	<u>5,128</u>	<u>1,264</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	995
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(995)
-	-	-	-	-	-
<u>\$ 27,931</u>	<u>\$ -</u>	<u>\$ 12,474</u>	<u>\$ 13,696</u>	<u>\$ 5,128</u>	<u>\$ 1,264</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850	Special DHS Buffer Zone Protection Fund-31300
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ 4,774
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	12,232	167,372	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 12,232</u>	<u>\$ 167,372</u>	<u>\$ 4,774</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 2,500	\$ 52,876	\$ -
Due to others	-	-	-
Due to other funds	9,732	114,496	-
Unearned revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>12,232</u>	<u>167,372</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	-	-	4,774
Committed	-	-	-
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>4,774</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 12,232</u>	<u>\$ 167,372</u>	<u>\$ 4,774</u>

Revenue Funds

DHS Homeland Security- UASI Funds 31500-31503	DHS State Homeland Security Program - SHSP Fund-31600	Section 8 Housing Choice Voucher Program Funds 32000-32153	CDBG County (HUD) Funds 32213-32215	HUD Texas CDBG Funds 32600-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200
\$ -	\$ 500	\$ 1,298,451	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	32,294	-	-	-
5,973	-	-	321,744	2,638,958	48,841
-	-	16,314	-	-	-
-	-	-	-	-	-
<u>\$ 5,973</u>	<u>\$ 500</u>	<u>\$ 1,347,059</u>	<u>\$ 321,744</u>	<u>\$ 2,638,958</u>	<u>\$ 48,841</u>
\$ 371	\$ -	\$ 17,367	\$ 87,667	\$ 2,360,922	\$ 11,480
-	-	-	-	-	-
5,602	-	-	102,573	277,908	37,361
-	-	-	131,504	128	-
<u>5,973</u>	<u>-</u>	<u>17,367</u>	<u>321,744</u>	<u>2,638,958</u>	<u>48,841</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	16,314	-	-	-
-	500	1,313,378	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	500	1,329,692	-	-	-
<u>\$ 5,973</u>	<u>\$ 500</u>	<u>\$ 1,347,059</u>	<u>\$ 321,744</u>	<u>\$ 2,638,958</u>	<u>\$ 48,841</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	USDOJ- CSCD VSP Fund-33251	S.T.E.P. Drug Court Program Fund-33300	Special OAG Mental Health Court Fund-33301
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	939	61,646	27,956
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 939</u>	<u>\$ 61,646</u>	<u>\$ 27,956</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 35,264	\$ -
Due to others	-	-	-
Due to other funds	939	26,382	27,956
Unearned revenue	-	-	-
Total liabilities	<u>939</u>	<u>61,646</u>	<u>27,956</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>\$ 939</u>	<u>\$ 61,646</u>	<u>\$ 27,956</u>

Revenue Funds					
Recovery DWI Court Program Fund-33310	Veterans Court Program Fund-33320	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
\$ -	\$ -	\$ -	\$ 5,742	\$ -	\$ -
-	-	-	-	-	-
-	-	-	470	-	-
25,510	16,376	22,050	-	8,232	5,461
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,510</u>	<u>16,376</u>	<u>22,050</u>	<u>6,212</u>	<u>8,232</u>	<u>5,461</u>
\$ -	\$ -	\$ 682	\$ -	\$ -	\$ -
-	-	-	-	-	-
25,510	12,756	21,368	-	8,232	5,461
-	-	-	6,212	-	-
<u>25,510</u>	<u>12,756</u>	<u>22,050</u>	<u>6,212</u>	<u>8,232</u>	<u>5,461</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,620	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,620	-	-	-	-
<u>25,510</u>	<u>16,376</u>	<u>22,050</u>	<u>6,212</u>	<u>8,232</u>	<u>5,461</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	Special		
	Jim Wells County S.O. O.T. Fund-33520	JLEO Joint Law Enforcement Operation Fund-33530	USDOJ State Criminal Alien Assistance Fund-33900
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ 154,964
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	630	-	-
Special assessments	-	-	-
Due from other governments	858	892	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 1,488</u>	<u>\$ 892</u>	<u>\$ 154,964</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to others	-	-	-
Due to other funds	1,488	892	-
Unearned revenue	-	-	154,964
Total liabilities	<u>1,488</u>	<u>892</u>	<u>154,964</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>\$ 1,488</u>	<u>\$ 892</u>	<u>\$ 154,964</u>

Revenue Funds

TPW HRCP Bottomland Project Fund-34105	TPW Follets Island Parking Lot Fund-34107	TPW FM 2918 Boat Ramp Renovation Fund-34108	FEMA Flood Disaster 2016 Fund-34610	FEMA Harvey 2017 Fund-34615	FEMA Hazard Mitigation Grant Program Fund-34616
\$ -	\$ -	\$ -	\$ -	\$ 764,214	\$ 664,038
-	-	-	-	-	-
-	-	-	-	-	-
-	15,000	19,084	-	381,875	1,197,140
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 19,084</u>	<u>\$ -</u>	<u>\$ 1,146,089</u>	<u>\$ 1,861,178</u>
\$ -	\$ -	\$ 13,929	\$ -	\$ 70,941	\$ -
-	-	-	-	-	150,655
-	15,000	5,155	-	-	-
-	-	-	-	62,899	1,710,523
-	15,000	19,084	-	133,840	1,861,178
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,012,249	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,012,249	-
<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 19,084</u>	<u>\$ -</u>	<u>\$ 1,146,089</u>	<u>\$ 1,861,178</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	Special		
	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624	FEMA Nicholas Disaster 2021 Fund-34625
ASSETS			
Cash and temporary investments	\$ 1,200	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	246,297	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 1,200</u>	<u>\$ 246,297</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 1,200	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	246,297	-
Unearned revenue	-	-	-
Total liabilities	<u>1,200</u>	<u>246,297</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	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,200</u>	<u>\$ 246,297</u>	<u>\$ -</u>

Revenue Funds

FCC E-Rate Library Program Fund-34715	Emergency Connectivity Fund-34717	Emergency Rental Assistance Program Fund-34852	ARP Emergency Food and Shelter Program Fund-34856	LATCF Tribal Consistency Fund-34857	TJJD Grant Funds 35000-35950
\$ -	\$ -	\$ 12,000	\$ -	\$ 77,963	\$ 50,826
-	-	-	-	-	-
-	-	-	-	-	-
37,867	105,210	-	-	-	175,277
-	-	-	-	-	-
-	-	-	-	-	-
<u>37,867</u>	<u>105,210</u>	<u>12,000</u>	<u>-</u>	<u>77,963</u>	<u>226,103</u>
\$ -	\$ -	\$ 12,000	\$ -	\$ 3,252	\$ 75,506
-	-	-	-	-	87,118
37,867	105,210	-	-	-	63,479
-	-	-	-	74,711	-
<u>37,867</u>	<u>105,210</u>	<u>12,000</u>	<u>-</u>	<u>77,963</u>	<u>226,103</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>37,867</u>	<u>105,210</u>	<u>12,000</u>	<u>-</u>	<u>77,963</u>	<u>226,103</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	Special		
	TPW Resort Shoreline Improvement Fund-36076	Body Worn Cameras Fund-36130	Veterans Treatment Court Fund-36410
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	784	-	2,540
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	-	-	-
Total assets	<u>\$ 784</u>	<u>\$ -</u>	<u>\$ 2,540</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 1,670
Due to others	-	-	-
Due to other funds	784	-	870
Unearned revenue	-	-	-
	-	-	-
Total liabilities	<u>784</u>	<u>-</u>	<u>2,540</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>\$ 784</u>	<u>\$ -</u>	<u>\$ 2,540</u>

Revenue Funds

GLO CERPA-SLP Fund-36602	GLO Follet Island Dune Restoration Fund-36603	GLO Beach User Fees Fund-36605	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400
\$ 15,037	\$ 1,502,302	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	15
-	-	47,851	7,573	7,351	31,398
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,037</u>	<u>1,502,302</u>	<u>47,851</u>	<u>7,573</u>	<u>7,351</u>	<u>31,413</u>
\$ -	\$ 6,042	\$ 33,291	\$ 2,252	\$ -	\$ 5,335
-	16,983	-	-	-	-
-	-	14,560	5,321	7,351	26,078
-	<u>1,479,277</u>	-	-	-	-
-	<u>1,502,302</u>	<u>47,851</u>	<u>7,573</u>	<u>7,351</u>	<u>31,413</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,037	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,037</u>	-	-	-	-	-
<u>\$ 15,037</u>	<u>\$ 1,502,302</u>	<u>\$ 47,851</u>	<u>\$ 7,573</u>	<u>\$ 7,351</u>	<u>\$ 31,413</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	OAG Opioid Settlement Fund-37710	OAG Regional Juvenile Mental Health Services Fund-37800	Special Emergency Management Fire Code Fund-38000
ASSETS			
Cash and temporary investments	\$ 273,305	\$ -	\$ 46,862
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	1,200	-
Inventories	-	-	-
Prepaid expenditures	-	-	2,425
Due from component unit	-	-	-
Total assets	<u>\$ 273,305</u>	<u>\$ 1,200</u>	<u>\$ 49,287</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 48,524
Due to others	-	-	-
Due to other funds	-	1,200	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>1,200</u>	<u>48,524</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	2,425
Restricted	273,305	-	-
Committed	-	-	-
Unassigned	-	-	(1,662)
Total fund balance	<u>273,305</u>	<u>-</u>	<u>763</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 273,305</u>	<u>\$ 1,200</u>	<u>\$ 49,287</u>

Revenue Funds					
BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Records Management County Clerk Criminal Fund-38130	Civil, Criminal & Probate Records Management Fund-38200
\$ 97,446	\$ 105,921	\$ 2,516,809	\$ 1,979,457	\$ 115,773	\$ 528,586
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	85,552	-	-	-
-	-	-	-	-	-
<u>\$ 97,446</u>	<u>\$ 105,921</u>	<u>\$ 2,602,361</u>	<u>\$ 1,979,457</u>	<u>\$ 115,773</u>	<u>\$ 528,586</u>
\$ -	\$ -	\$ 14,054	\$ 2,890	\$ -	\$ 119
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	14,054	2,890	-	119
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	85,552	-	-	-
97,446	105,921	2,502,755	1,976,567	115,773	528,467
-	-	-	-	-	-
-	-	-	-	-	-
<u>97,446</u>	<u>105,921</u>	<u>2,588,307</u>	<u>1,976,567</u>	<u>115,773</u>	<u>528,467</u>
<u>\$ 97,446</u>	<u>\$ 105,921</u>	<u>\$ 2,602,361</u>	<u>\$ 1,979,457</u>	<u>\$ 115,773</u>	<u>\$ 528,586</u>

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023

	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Special Records Preservation County Clerk Fund-38230
ASSETS			
Cash and temporary investments	\$ 2,896	\$ 125,219	\$ 102,894
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	\$ 2,896	\$ 125,219	\$ 102,894
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 10
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	-	-	10
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	2,896	125,219	102,884
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	2,896	125,219	102,884
Total liabilities, deferred inflows of resources and fund balance	\$ 2,896	\$ 125,219	\$ 102,894

Revenue Funds

County/ District Specialty Court Fund-38240	CCSB41 Consolidated Records Management Fund-38250	CCSB41 Clerk of Court Account Fund-38251	Child Abuse Prevention Fund-38300	Family Protection Fund-38310	Records Management District Clerk Fund-38320
\$ 124,561	\$ 79,183	\$ 159,556	\$ 725	\$ -	\$ 41,996
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>124,561</u>	<u>79,183</u>	<u>159,556</u>	<u>725</u>	<u>-</u>	<u>41,996</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
124,561	79,183	159,556	725	-	41,991
-	-	-	-	-	-
-	-	-	-	-	-
<u>124,561</u>	<u>79,183</u>	<u>159,556</u>	<u>725</u>	<u>-</u>	<u>41,991</u>
<u>\$ 124,561</u>	<u>\$ 79,183</u>	<u>\$ 159,556</u>	<u>\$ 725</u>	<u>\$ -</u>	<u>\$ 41,996</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	Records Archive District Clerk Fund-38330	Records Preservation District Clerk Fund-38340	Special Records Technology District Clerk Fund-38350
ASSETS			
Cash and temporary investments	\$ 40,594	\$ 18,944	\$ 35,086
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>\$ 40,594</u>	<u>\$ 18,944</u>	<u>\$ 35,086</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 5,531	\$ -	\$ 217
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>5,531</u>	<u>-</u>	<u>217</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	35,063	18,944	34,869
Committed	-	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>35,063</u>	<u>18,944</u>	<u>34,869</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 40,594</u>	<u>\$ 18,944</u>	<u>\$ 35,086</u>

Revenue Funds					
DCSB41 Consolidated Records Management Fund-38360	DCSB41 Clerk of Court Account Fund-38361	Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420	Courthouse Security Fund-38500
\$ 211,081	\$ 348,203	\$ 8,577	\$ 627,306	\$ 378,328	\$ 881,511
-	-	-	-	-	-
-	-	-	-	-	6
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>211,081</u>	<u>348,203</u>	<u>8,577</u>	<u>627,306</u>	<u>378,328</u>	<u>881,517</u>
\$ -	\$ -	\$ 8,167	\$ -	\$ -	\$ 14,287
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	8,167	-	-	14,287
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
211,081	348,203	410	627,306	378,328	867,230
-	-	-	-	-	-
-	-	-	-	-	-
<u>211,081</u>	<u>348,203</u>	<u>410</u>	<u>627,306</u>	<u>378,328</u>	<u>867,230</u>
<u>\$ 211,081</u>	<u>\$ 348,203</u>	<u>\$ 8,577</u>	<u>\$ 627,306</u>	<u>\$ 378,328</u>	<u>\$ 881,517</u>

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet -
 Nonmajor Governmental Funds
 September 30, 2023

	Special		
	Courthouse Attorney Access Card Fund-38501	SB41 Court Facility Fee Fund-38510	SB41 County Jury Fund-38511
ASSETS			
Cash and temporary investments	\$ 6,193	\$ 193,488	\$ 96,734
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	50	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 6,243</u>	<u>\$ 193,488</u>	<u>\$ 96,734</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 2,540	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>2,540</u>	<u>-</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	3,703	193,488	96,734
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>3,703</u>	<u>193,488</u>	<u>96,734</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,243</u>	<u>\$ 193,488</u>	<u>\$ 96,734</u>

Revenue Funds

SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513	SB41 Court Reporter Service Fund-38514	SB41 Appellate Judicial System Fund-38515	SB41 Judicial Education and Support Fund-38516	Law Enforcement Officers Standards & Education Fund-38600
\$ 74,845	\$ 18,064	\$ 241,854	\$ 48,434	\$ 8,812	\$ 19,776
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>74,845</u>	<u>18,064</u>	<u>241,854</u>	<u>48,434</u>	<u>8,812</u>	<u>19,776</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
74,845	18,064	241,854	48,434	8,812	19,776
-	-	-	-	-	-
-	-	-	-	-	-
<u>74,845</u>	<u>18,064</u>	<u>241,854</u>	<u>48,434</u>	<u>8,812</u>	<u>19,776</u>
<u>\$ 74,845</u>	<u>\$ 18,064</u>	<u>\$ 241,854</u>	<u>\$ 48,434</u>	<u>\$ 8,812</u>	<u>\$ 19,776</u>

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet -
 Nonmajor Governmental Funds
 September 30, 2023

	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	Special District Attorney Forfeiture CCP Chapter 59 Fund-38730
ASSETS			
Cash and temporary investments	\$ 8,858	\$ 5,089	\$ 186,559
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	523
Special assessments	-	-	-
Due from other governments	-	71	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 8,858</u>	<u>\$ 5,160</u>	<u>\$ 187,082</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ 158	\$ 5,160	\$ 14,224
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>158</u>	<u>5,160</u>	<u>14,224</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	8,700	-	172,858
Unassigned	-	-	-
Total fund balance	<u>8,700</u>	<u>-</u>	<u>172,858</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 8,858</u>	<u>\$ 5,160</u>	<u>\$ 187,082</u>

Revenue Funds

Pretrial Diversion Fund-38750	Voter Registration Fund-38810	Special Inventory Dealer Escrow-Tax Fund-38820	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920
\$ 133,202	\$ -	\$ 158,049	\$ 1,997	\$ 216,624	\$ 976,655
-	-	-	-	-	-
-	-	-	-	-	-
-	16,801	-	-	-	-
-	-	-	-	-	-
-	13,530	-	-	-	-
-	-	-	-	-	-
<u>\$ 133,202</u>	<u>\$ 30,331</u>	<u>\$ 158,049</u>	<u>\$ 1,997</u>	<u>\$ 216,624</u>	<u>\$ 976,655</u>
\$ 8,582	\$ 1,744	\$ 15	\$ -	\$ 102	\$ -
-	-	-	-	-	-
-	15,057	-	-	-	-
-	-	-	-	-	-
<u>8,582</u>	<u>16,801</u>	<u>15</u>	<u>-</u>	<u>102</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	13,530	-	-	-	-
124,620	-	-	1,997	216,522	976,655
-	-	158,034	-	-	-
-	-	-	-	-	-
<u>124,620</u>	<u>13,530</u>	<u>158,034</u>	<u>1,997</u>	<u>216,522</u>	<u>976,655</u>
<u>\$ 133,202</u>	<u>\$ 30,331</u>	<u>\$ 158,049</u>	<u>\$ 1,997</u>	<u>\$ 216,624</u>	<u>\$ 976,655</u>

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet -
 Nonmajor Governmental Funds
 September 30, 2023

	Special		
	Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100
ASSETS			
Cash and temporary investments	\$ 2,651	\$ 2,136	\$ 280,597
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	4,794
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
Total assets	<u>\$ 2,651</u>	<u>\$ 2,136</u>	<u>\$ 285,391</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 1,652
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,652</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	-	-	-
Restricted	2,651	2,136	-
Committed	-	-	283,739
Unassigned	-	-	-
Total fund balance	<u>2,651</u>	<u>2,136</u>	<u>283,739</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,651</u>	<u>\$ 2,136</u>	<u>\$ 285,391</u>

Revenue Funds

Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300
\$ 1,275,776	\$ 963,668	\$ 264,900	\$ 25,789	\$ 25,249	\$ 4,840
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	72,618	-	-	-	-
-	16,096	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,275,776</u>	<u>\$ 1,052,382</u>	<u>\$ 264,900</u>	<u>\$ 25,789</u>	<u>\$ 25,249</u>	<u>\$ 4,840</u>
\$ -	\$ 183,975	\$ 1,657	\$ -	\$ 2,497	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,091,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,091,095</u>	<u>183,975</u>	<u>1,657</u>	<u>-</u>	<u>2,497</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	88,714	-	-	-	-
-	779,693	-	25,789	22,752	4,840
184,681	-	263,243	-	-	-
-	-	-	-	-	-
<u>184,681</u>	<u>868,407</u>	<u>263,243</u>	<u>25,789</u>	<u>22,752</u>	<u>4,840</u>
<u>\$ 1,275,776</u>	<u>\$ 1,052,382</u>	<u>\$ 264,900</u>	<u>\$ 25,789</u>	<u>\$ 25,249</u>	<u>\$ 4,840</u>

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet -
 Nonmajor Governmental Funds
 September 30, 2023

	Special		
	Direct Energy N2N Fund-39305	United Way Emergency Assistance Fund-39310	SETH-SE TX Housing Fin. Corp. Fund-39390
ASSETS			
Cash and temporary investments	\$ 10,000	\$ -	\$ 200
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	\$ 10,000	\$ -	\$ 200
Total assets	\$ 10,000	\$ -	\$ 200
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ -
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	10,000	-	200
	10,000	-	200
Total liabilities	10,000	-	200
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	\$ 10,000	\$ -	\$ 200

Revenue Funds

Library Special Projects Fund-39410	Tocker Foundation Grant Fund-39420	SEP Wastewater Environmental Health-TCEQ Fund-39500	TPW Foundation Birding Fund-39615	Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630
\$ 281,122	\$ -	\$ -	\$ -	\$ 36,491	\$ 3,273,113
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	495	-
-	-	-	-	-	-
<u>\$ 281,122</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,986</u>	<u>\$ 3,273,113</u>
\$ 6,336	\$ -	\$ -	\$ -	\$ -	\$ 8,150
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,859,796
<u>6,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,867,946</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	495	-
274,786	-	-	-	36,491	1,405,167
-	-	-	-	-	-
-	-	-	-	-	-
<u>274,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,986</u>	<u>1,405,167</u>
<u>\$ 281,122</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,986</u>	<u>\$ 3,273,113</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	Special Revenue		
	Special Assessment Funds 39764-39777	Law Library Fund-39800	Mosquito Control District Fund-39900
ASSETS			
Cash and temporary investments	\$ 11,786	\$ 191,871	\$ 1,079,747
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	24,582
Accounts	-	244	-
Special assessments	814,959	-	-
Due from other governments	-	-	-
Inventories	-	-	612,096
Prepaid expenditures	-	-	500
Due from component unit	-	-	-
Total assets	<u>\$ 826,745</u>	<u>\$ 192,115</u>	<u>\$ 1,716,925</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ 14,742	\$ 46,397
Due to others	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>-</u>	<u>14,742</u>	<u>46,397</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	<u>814,959</u>	<u>-</u>	<u>22,491</u>
Total deferred inflows of resources	<u>814,959</u>	<u>-</u>	<u>22,491</u>
Fund Balance:			
Nonspendable	-	-	612,596
Restricted	11,786	177,373	1,035,441
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>11,786</u>	<u>177,373</u>	<u>1,648,037</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 826,745</u>	<u>\$ 192,115</u>	<u>\$ 1,716,925</u>

Funds	Debt Service Funds				
	2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100	2021 Certificate of Obligation I & S Fund-42200	Toll Road I & S Fund-44000
\$ 23,527,999	\$ 1,115,698	\$ 46,856	\$ 428,090	\$ 3,002,316	\$ 35
24,582	12,520	23,258	8,805	32,263	330
39,026	-	-	-	-	-
814,959	-	-	-	-	-
5,956,904	-	-	-	-	-
684,714	-	-	-	-	-
139,642	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,017,762</u>
<u>\$ 31,187,826</u>	<u>\$ 1,128,218</u>	<u>\$ 70,114</u>	<u>\$ 436,895</u>	<u>\$ 3,034,579</u>	<u>\$ 10,018,127</u>
\$ 3,246,209	\$ -	\$ -	\$ -	\$ -	\$ -
254,756	-	-	-	-	-
1,466,233	-	-	-	-	-
<u>6,581,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>11,548,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>837,450</u>	<u>11,435</u>	<u>21,072</u>	<u>7,843</u>	<u>30,230</u>	<u>74</u>
<u>837,450</u>	<u>11,435</u>	<u>21,072</u>	<u>7,843</u>	<u>30,230</u>	<u>74</u>
824,356	-	-	-	-	-
16,912,650	1,116,783	49,042	429,052	3,004,349	10,018,053
1,071,255	-	-	-	-	-
<u>(6,392)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>18,801,869</u>	<u>1,116,783</u>	<u>49,042</u>	<u>429,052</u>	<u>3,004,349</u>	<u>10,018,053</u>
<u>\$ 31,187,826</u>	<u>\$ 1,128,218</u>	<u>\$ 70,114</u>	<u>\$ 436,895</u>	<u>\$ 3,034,579</u>	<u>\$ 10,018,127</u>

BRAZORIA COUNTY, TEXAS

Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023

	Debt Service Funds		Capital
	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds	USTREAS Restore Act Projects Fund-34850
ASSETS			
Cash and temporary investments	\$ 3,166,526	\$ 7,759,521	\$ -
Receivables (Net of Allowance for Uncollectibles):			
Taxes	39,965	117,141	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	191,777
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	10,017,762	-
	-	10,017,762	-
Total assets	<u>\$ 3,206,491</u>	<u>\$ 17,894,424</u>	<u>\$ 191,777</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 102,588
Due to others	-	-	-
Due to other funds	-	-	89,189
Unearned revenue	-	-	-
	-	-	-
Total liabilities	-	-	191,777
Deferred Inflows of Resources:			
Deferred inflows of resources	36,516	107,170	-
	36,516	107,170	-
Total deferred inflows of resources	36,516	107,170	-
Fund Balance:			
Nonspendable	-	-	-
Restricted	3,169,975	17,787,254	-
Committed	-	-	-
Unassigned	-	-	-
	-	-	-
Total fund balance	3,169,975	17,787,254	-
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,206,491</u>	<u>\$ 17,894,424</u>	<u>\$ 191,777</u>

Projects Funds					
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	2018 Certificate of Obligation C & M Fund-52100
\$ 62,500	\$ 288,065	\$ 1,950	\$ -	\$ -	\$ 2,340,944
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,201,013	1,041,976	324,335	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 62,500</u>	<u>\$ 288,065</u>	<u>\$ 7,202,963</u>	<u>\$ 1,041,976</u>	<u>\$ 324,335</u>	<u>\$ 2,340,944</u>
\$ -	\$ -	\$ 1,063,615	\$ -	\$ 52,822	\$ -
-	-	-	-	-	-
-	-	6,139,348	1,041,976	271,513	-
<u>62,500</u>	<u>288,065</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>62,500</u>	<u>288,065</u>	<u>7,202,963</u>	<u>1,041,976</u>	<u>324,335</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,340,944
-	-	-	-	-	-
-	-	-	-	-	2,340,944
<u>\$ 62,500</u>	<u>\$ 288,065</u>	<u>\$ 7,202,963</u>	<u>\$ 1,041,976</u>	<u>\$ 324,335</u>	<u>\$ 2,340,944</u>

BRAZORIA COUNTY, TEXAS

*Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023*

	Capital Projects Funds		
	2022 EOC State Allocation Fund-52201	Ring of Honor C & M Fund-57200	Total Capital Projects Funds
ASSETS			
Cash and temporary investments	\$ 247,890	\$ 58,083	\$ 2,999,432
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	-	-	8,759,101
Inventories	-	-	-
Prepaid expenditures	-	-	-
Due from component unit	-	-	-
	<u>247,890</u>	<u>58,083</u>	<u>11,758,533</u>
Total assets	<u>\$ 247,890</u>	<u>\$ 58,083</u>	<u>\$ 11,758,533</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Liabilities:			
Accounts and accrued liabilities payable	\$ -	\$ -	\$ 1,219,025
Due to others	-	-	-
Due to other funds	-	-	7,542,026
Unearned revenue	-	-	350,565
	<u>-</u>	<u>-</u>	<u>9,111,616</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>9,111,616</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	247,890	58,083	2,646,917
Committed	-	-	-
Unassigned	-	-	-
	<u>247,890</u>	<u>58,083</u>	<u>2,646,917</u>
Total fund balance	<u>247,890</u>	<u>58,083</u>	<u>2,646,917</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 247,890</u>	<u>\$ 58,083</u>	<u>\$ 11,758,533</u>

<u>Total Non-Major Governmental Funds</u>	
, \$	34,286,952
	141,723
	39,026
	814,959
	14,716,005
	684,714
	139,642
	<u>10,017,762</u>
\$	<u>60,840,783</u>
\$	4,465,234
	254,756
	9,008,259
	<u>6,931,874</u>
	<u>20,660,123</u>
	<u>944,620</u>
	<u>944,620</u>
	824,356
	37,346,821
	1,071,255
(<u>6,392)</u>
	<u>39,236,040</u>
\$	<u>60,840,783</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	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	1,409,096	37,246	39,976
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>1,409,096</u>	<u>37,246</u>	<u>39,976</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	1,409,096	37,246	39,976
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>1,409,096</u>	<u>37,246</u>	<u>39,976</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 subscription based IT arrangement	-	-	-
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					
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	PHIG- Public Health Infrastructure Fund-30713
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125,330	78,769	52,132	149,342	68,589	269
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
125,330	78,769	52,132	149,342	68,589	269
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
128,310	78,769	52,132	149,342	68,589	269
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
128,310	78,769	52,132	149,342	68,589	269
(2,980)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,980	-	-	-	-	-
-	-	-	-	-	-
2,980	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	HHS-CPS Title IV-E Foster Care Maintenance Fund-30800	HHS-CPS Title IV-E Legal Services Fund-30850	Special DHS Buffer Zone Protection Fund-31300
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	17,944	237,092	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>17,944</u>	<u>237,092</u>	<u>-</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	1,198,025	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	8,955
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	52,073	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>52,073</u>	<u>1,198,025</u>	<u>8,955</u>
Excess (deficiency) of revenue over expenditures	<u>(34,129)</u>	<u>(960,933)</u>	<u>(8,955)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	34,129	960,933	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>34,129</u>	<u>960,933</u>	<u>-</u>
Net change in fund balance	-	-	(8,955)
Fund balance - beginning	-	-	13,729
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,774</u>

Revenue Funds

DHS Homeland Security- UASI Funds 31500-31503	DHS State Homeland Security Program - SHSP Fund-31600	Section 8 Housing Choice Voucher Program Funds 32000-32153	CDBG County (HUD) Funds 32213-32215	HUD Texas CDBG Funds 32600-32620	USDOJ- Crime Victim Assistance VOCA Fund-33200
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
427,840	-	5,838,843	1,758,490	4,336,680	243,098
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	52,806	-	-	-
-	-	33,747	-	-	-
<u>427,840</u>	<u>-</u>	<u>5,925,396</u>	<u>1,758,490</u>	<u>4,336,680</u>	<u>243,098</u>
193,890	-	-	-	-	-
-	-	-	-	-	243,098
7,180	-	-	-	222	-
-	-	-	-	-	-
226,770	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	56,218	-
-	-	5,802,351	17,923	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,740,567	4,280,240	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>427,840</u>	<u>-</u>	<u>5,802,351</u>	<u>1,758,490</u>	<u>4,336,680</u>	<u>243,098</u>
-	-	123,045	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	123,045	-	-	-
-	500	1,206,647	-	-	-
<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 1,329,692</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, 2023*

	USDOJ- CSCD VSP Fund-33251	S.T.E.P. Drug Court Program Fund-33300	Special OAG Mental Health Court Fund-33301
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	11,267	161,478	85,988
Charges for services	-	425	-
Licenses and permits	-	-	-
Fines and forfeitures	-	5,000	770
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	11,267	166,903	86,758
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	166,903	86,758
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	11,267	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	11,267	166,903	86,758
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

Revenue Funds

Recovery DWI Court Program Fund-33310	Veterans Court Program Fund-33320	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129,645	93,698	155,028	8,780	19,577	6,589
1,797	-	-	-	-	-
-	-	-	-	-	-
5,405	2,009	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,620	94,308	-	-	-
<u>136,847</u>	<u>99,327</u>	<u>249,336</u>	<u>8,780</u>	<u>19,577</u>	<u>6,589</u>
-	-	-	-	-	-
136,847	95,707	271,535	-	-	-
-	-	-	-	-	-
-	-	-	9,250	19,577	6,589
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>136,847</u>	<u>95,707</u>	<u>271,535</u>	<u>9,250</u>	<u>19,577</u>	<u>6,589</u>
-	3,620	(22,199)	(470)	-	-
-	-	-	470	-	-
-	-	-	-	-	-
-	-	22,199	-	-	-
-	-	-	-	-	-
-	-	22,199	470	-	-
-	3,620	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 3,620</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, 2023

	Jim Wells County S.O. O.T. Fund-33520	JLEO Joint Law Enforcement Operation Fund-33530	Special USDOJ State Criminal Alien Assistance Fund-33900
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	15,125	6,363	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	15,125	6,363	-
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	15,125	6,363	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	15,125	6,363	-
Excess (deficiency) of revenue over expenditures	-	-	-
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

Revenue Funds

TPW HRCP Bottomland Project Fund-34105	TPW Follets Island Parking Lot Fund-34107	TPW FM 2918 Boat Ramp Renovation Fund-34108	FEMA Flood Disaster 2016 Fund-34610	FEMA Harvey 2017 Fund-34615	FEMA Hazard Mitigation Grant Program Fund-34616
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,655	15,000	74,817	-	139,409	2,660,955
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,362	-	175,483
<u>18,655</u>	<u>15,000</u>	<u>74,817</u>	<u>6,362</u>	<u>139,409</u>	<u>2,836,438</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,654
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,628	-	-	-	73,515	-
-	-	-	-	-	2,835,688
-	-	-	-	-	-
27	15,000	99,756	-	73,298	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,655</u>	<u>15,000</u>	<u>99,756</u>	<u>-</u>	<u>146,813</u>	<u>2,838,342</u>
-	-	(24,939)	6,362	(7,404)	(1,904)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	24,939	-	8,463	1,904
-	-	-	(40,340)	(1,059)	-
-	-	24,939	(40,340)	7,404	1,904
-	-	-	(33,978)	-	-
-	-	-	33,978	1,012,249	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,012,249</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, 2023

	Special		
	FEMA COVID-19 Pandemic Fund-34623	FEMA Winter Storm Fund-34624	FEMA Nicholas Disaster 2021 Fund-34625
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	991,179	246,297	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>991,179</u>	<u>246,297</u>	<u>-</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	7,420	-	-
Public transportation	-	-	-
Health and welfare	60,532	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>67,952</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>923,227</u>	<u>246,297</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	67,952	36,445	8,944
Transfers out	<u>(991,179)</u>	<u>(246,297)</u>	<u>-</u>
Total other financing sources (uses)	<u>(923,227)</u>	<u>209,852</u>	<u>8,944</u>
Net change in fund balance	-	36,445	8,944
Fund balance - beginning	<u>-</u>	<u>(36,445)</u>	<u>(8,944)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Revenue Funds

FCC E-Rate Library Program Fund-34715	Emergency Connectivity Fund-34717	Emergency Rental Assistance Program Fund-34852	ARP Emergency Food and Shelter Program Fund-34856	LATCF Tribal Consistency Fund-34857	TJJD Grant Funds 35000-35950
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158,594	42,834	3,029,738	9,000	96,637	2,228,947
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	41,576	-	-	-
-	-	537	-	-	-
<u>158,594</u>	<u>42,834</u>	<u>3,071,851</u>	<u>9,000</u>	<u>96,637</u>	<u>2,228,947</u>
-	-	3,014,271	-	-	-
179,421	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,727,232
-	-	-	-	-	-
-	-	-	9,000	96,637	-
-	42,834	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>179,421</u>	<u>42,834</u>	<u>3,014,271</u>	<u>9,000</u>	<u>96,637</u>	<u>2,727,232</u>
(20,827)	-	57,580	-	-	(498,285)
-	-	-	-	-	-
-	-	-	-	-	-
59,998	-	-	-	-	498,285
(39,171)	-	(57,580)	-	-	-
<u>20,827</u>	-	<u>(57,580)</u>	-	-	<u>498,285</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, 2023*

	Special		
	TPW Resort Shoreline Improvement Fund-36076	Body Worn Cameras Fund-36130	Veterans Treatment Court Fund-36410
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	5,998	14,179	2,540
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>5,998</u>	<u>14,179</u>	<u>2,540</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	2,540
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	18,905	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	5,998	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>5,998</u>	<u>18,905</u>	<u>2,540</u>
Excess (deficiency) of revenue over expenditures	<u>-</u>	<u>(4,726)</u>	<u>-</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	4,726	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,726</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

GLO CERPA-SLP Fund-36602	GLO Follet Island Dune Restoration Fund-36603	GLO Beach User Fees Fund-36605	OAG Victim Coordinator Liaison Fund-37000	OAG Texas VINE Contract Fund-37100	HHS Immunization Fund-37400
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	20,723	47,851	45,206	29,403	161,222
-	-	8,274	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	20,723	56,125	45,206	29,403	161,222
-	-	-	-	-	-
-	-	-	74,053	29,403	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	161,222
-	-	547,219	-	-	-
-	-	-	-	-	-
-	20,723	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	20,723	547,219	74,053	29,403	161,222
-	-	(491,094)	(28,847)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	491,094	28,847	-	-
-	-	-	-	-	-
-	-	491,094	28,847	-	-
-	-	-	-	-	-
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, 2023

	OAG Opioid Settlement Fund-37710	OAG Regional Juvenile Mental Health Services Fund-37800	Special Emergency Management Fire Code Fund-38000
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	5,600	-
Charges for services	-	-	35
Licenses and permits	-	-	187,242
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	320,542	-	-
Total revenues	<u>320,542</u>	<u>5,600</u>	<u>187,277</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	9,267
Elections	-	-	-
Public safety	-	-	748,903
Corrections	-	5,600	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	51,380
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>5,600</u>	<u>809,550</u>
Excess (deficiency) of revenue over expenditures	<u>320,542</u>	<u>-</u>	<u>(622,273)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	621,000
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>621,000</u>
Net change in fund balance	320,542	-	(1,273)
Fund balance - beginning	(47,237)	-	2,036
Fund balance - ending	<u>\$ 273,305</u>	<u>\$ -</u>	<u>\$ 763</u>

Revenue Funds

BC Industrial Development Corporation Fund-38020	Vital Statistics Fee Fund-38100	Records Management County Clerk Fund-38110	Records Archive County Clerk Fund-38120	Records Management County Clerk Criminal Fund-38130	Civil, Criminal & Probate Records Management Fund-38200
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	15,239	605,120	589,960	28,503	747
-	-	-	-	-	-
-	-	-	-	-	-
1,184	3,944	105,644	68,267	4,308	24,015
-	-	-	-	-	-
<u>1,184</u>	<u>19,183</u>	<u>710,764</u>	<u>658,227</u>	<u>32,811</u>	<u>24,762</u>
-	156	957,521	327,080	-	35,682
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	54,042	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	156	1,011,563	327,080	-	35,682
<u>1,184</u>	<u>19,027</u>	<u>(300,799)</u>	<u>331,147</u>	<u>32,811</u>	<u>(10,920)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,184</u>	<u>19,027</u>	<u>(300,799)</u>	<u>331,147</u>	<u>32,811</u>	<u>(10,920)</u>
<u>96,262</u>	<u>86,894</u>	<u>2,889,106</u>	<u>1,645,420</u>	<u>82,962</u>	<u>539,387</u>
<u>\$ 97,446</u>	<u>\$ 105,921</u>	<u>\$ 2,588,307</u>	<u>\$ 1,976,567</u>	<u>\$ 115,773</u>	<u>\$ 528,467</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	County Graffiti Eradication Fund-38210	County/ District Court Technology Fund-38220	Special Records Preservation County Clerk Fund-38230
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	7,265	3,395
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	121	5,121	5,399
Miscellaneous	-	-	-
Total revenues	<u>121</u>	<u>12,386</u>	<u>8,794</u>
Expenditures:			
Current:			
General administration	-	1,707	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
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>1,707</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>121</u>	<u>10,679</u>	<u>8,794</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	121	10,679	8,794
Fund balance - beginning	<u>2,775</u>	<u>114,540</u>	<u>94,090</u>
Fund balance - ending	<u>\$ 2,896</u>	<u>\$ 125,219</u>	<u>\$ 102,884</u>

Revenue Funds					
County/ District Specialty Court Fund-38240	CCSB41 Consolidated Records Management Fund-38250	CCSB41 Clerk of Court Account Fund-38251	Child Abuse Prevention Fund-38300	Family Protection Fund-38310	Records Management District Clerk Fund-38320
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	48,007	95,118	1,193	-	18,636
-	-	-	-	-	-
38,455	-	-	-	-	-
-	-	-	-	-	-
4,509	-	-	225	-	1,021
-	-	-	-	-	-
42,964	48,007	95,118	1,418	-	19,657
-	-	-	-	-	-
-	-	-	-	-	6,754
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
42,964	48,007	95,118	1,418	-	6,754
42,964	48,007	95,118	1,418	-	12,903
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	27,101	-
-	-	-	(22,976)	-	-
-	-	-	(22,976)	27,101	-
42,964	48,007	95,118	(21,558)	27,101	12,903
81,597	31,176	64,438	22,283	(27,101)	29,088
\$ 124,561	\$ 79,183	\$ 159,556	\$ 725	\$ -	\$ 41,991

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	Records Archive District Clerk Fund-38330	Records Preservation District Clerk Fund-38340	Special Records Technology District Clerk Fund-38350
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	1,780	1,176	118
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	1,164	770	1,496
Miscellaneous	-	-	-
Total revenues	<u>2,944</u>	<u>1,946</u>	<u>1,614</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	29,149	-	3,605
Financial administration	-	-	-
Elections	-	-	-
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>29,149</u>	<u>-</u>	<u>3,605</u>
Excess (deficiency) of revenue over expenditures	<u>(26,205)</u>	<u>1,946</u>	<u>(1,991)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(26,205)</u>	<u>1,946</u>	<u>(1,991)</u>
Fund balance - beginning	<u>61,268</u>	<u>16,998</u>	<u>36,860</u>
Fund balance - ending	<u>\$ 35,063</u>	<u>\$ 18,944</u>	<u>\$ 34,869</u>

Revenue Funds

DCSB41 Consolidated Records Management Fund-38360	DCSB41 Clerk of Court Account Fund-38361	Justice Court Building Security Fund-38400	Justice Court Technology Fund-38410	JPSB41 Support Fund-38420	Courthouse Security Fund-38500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
126,499	208,691	60,014	52,053	237,363	199,843
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	25,250	-	35,859
-	-	-	-	-	187
<u>126,499</u>	<u>208,691</u>	<u>60,014</u>	<u>77,303</u>	<u>237,363</u>	<u>235,889</u>
-	-	-	-	-	253
-	-	640	-	-	-
-	-	-	18,098	-	-
-	-	-	-	-	-
-	-	319,702	-	-	91,419
-	-	-	-	-	24,915
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	320,342	18,098	-	116,587
<u>126,499</u>	<u>208,691</u>	<u>(260,328)</u>	<u>59,205</u>	<u>237,363</u>	<u>119,302</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	260,000	-	-	-
-	-	-	-	-	-
-	-	260,000	-	-	-
<u>126,499</u>	<u>208,691</u>	<u>(328)</u>	<u>59,205</u>	<u>237,363</u>	<u>119,302</u>
<u>84,582</u>	<u>139,512</u>	<u>738</u>	<u>568,101</u>	<u>140,965</u>	<u>747,928</u>
<u>\$ 211,081</u>	<u>\$ 348,203</u>	<u>\$ 410</u>	<u>\$ 627,306</u>	<u>\$ 378,328</u>	<u>\$ 867,230</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	Special		
	Courthouse Attorney Access Card Fund-38501	SB41 Court Facility Fee Fund-38510	SB41 County Jury Fund-38511
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	4,994	115,527	57,783
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	181	-	-
Miscellaneous	-	-	-
Total revenues	<u>5,175</u>	<u>115,527</u>	<u>57,783</u>
Expenditures:			
Current:			
General administration	1,472	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
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>1,472</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>3,703</u>	<u>115,527</u>	<u>57,783</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>3,703</u>	<u>115,527</u>	<u>57,783</u>
Fund balance - beginning	<u>-</u>	<u>77,961</u>	<u>38,951</u>
Fund balance - ending	<u>\$ 3,703</u>	<u>\$ 193,488</u>	<u>\$ 96,734</u>

Revenue Funds

SB41 Language Access Fund-38512	SB41 Guardianship Fund-38513	SB41 Court Reporter Service Fund-38514	SB41 Appellate Judicial System Fund-38515	SB41 Judicial Education and Support Fund-38516	Law Enforcement Officers Standards & Education Fund-38600
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	20,088
46,044	10,026	144,422	28,916	4,842	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,718
-	-	-	-	-	-
<u>46,044</u>	<u>10,026</u>	<u>144,422</u>	<u>28,916</u>	<u>4,842</u>	<u>24,806</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	15,639
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	125,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	140,639
<u>46,044</u>	<u>10,026</u>	<u>144,422</u>	<u>28,916</u>	<u>4,842</u>	<u>(115,833)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>46,044</u>	<u>10,026</u>	<u>144,422</u>	<u>28,916</u>	<u>4,842</u>	<u>(115,833)</u>
<u>28,801</u>	<u>8,038</u>	<u>97,432</u>	<u>19,518</u>	<u>3,970</u>	<u>135,609</u>
<u>\$ 74,845</u>	<u>\$ 18,064</u>	<u>\$ 241,854</u>	<u>\$ 48,434</u>	<u>\$ 8,812</u>	<u>\$ 19,776</u>

BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance -
Nonmajor Governmental Funds
For the Year Ended September 30, 2023*

	District Attorney Hot Check Collection Fund-38710	District Attorney Supplemental Fund-38720	Special District Attorney Forfeiture CCP Chapter 59 Fund-38730
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	22,448	-
Charges for services	2,550	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	47,184
Special assessments	-	-	-
Investment income	-	266	11,216
Miscellaneous	-	-	9,506
Total revenues	<u>2,550</u>	<u>22,714</u>	<u>67,906</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	3,326	22,714	80,749
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	109,286
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>3,326</u>	<u>22,714</u>	<u>190,035</u>
Excess (deficiency) of revenue over expenditures	<u>(776)</u>	<u>-</u>	<u>(122,129)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(776)</u>	<u>-</u>	<u>(122,129)</u>
Fund balance - beginning	<u>9,476</u>	<u>-</u>	<u>294,987</u>
Fund balance - ending	<u>\$ 8,700</u>	<u>\$ -</u>	<u>\$ 172,858</u>

Revenue Funds

Pretrial Diversion Fund-38750	Voter Registration Fund-38810	Special Inventory Dealer Escrow-Tax Fund-38820	Scofflaw Fees TTC Section 502.01 Fund-38830	Elections Services Contract Fund-38910	Elections Equipment Rental Fund-38920
\$ -	\$ -	\$ 4,553	\$ -	\$ -	\$ -
-	34,172	-	-	-	-
253,956	-	-	-	267,041	214,734
-	-	-	-	-	-
17,240	-	-	-	-	-
-	-	-	-	-	-
-	-	54,862	83	12,782	34,497
-	-	-	-	-	-
<u>271,196</u>	<u>34,172</u>	<u>59,415</u>	<u>83</u>	<u>279,823</u>	<u>249,231</u>
-	-	-	-	-	-
83,651	-	-	-	-	-
-	-	747	-	-	-
-	33,984	-	-	226,574	-
-	-	-	-	-	-
95,465	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	25,950	-	-	54,042
-	-	-	-	-	-
-	-	-	-	-	-
<u>179,116</u>	<u>33,984</u>	<u>26,697</u>	<u>-</u>	<u>226,574</u>	<u>54,042</u>
<u>92,080</u>	<u>188</u>	<u>32,718</u>	<u>83</u>	<u>53,249</u>	<u>195,189</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	1,042	-	-	-	-
-	-	-	-	-	-
-	<u>1,042</u>	-	-	-	-
<u>92,080</u>	<u>1,230</u>	<u>32,718</u>	<u>83</u>	<u>53,249</u>	<u>195,189</u>
<u>32,540</u>	<u>12,300</u>	<u>125,316</u>	<u>1,914</u>	<u>163,273</u>	<u>781,466</u>
<u>\$ 124,620</u>	<u>\$ 13,530</u>	<u>\$ 158,034</u>	<u>\$ 1,997</u>	<u>\$ 216,522</u>	<u>\$ 976,655</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	Special		
	Constable Precinct 2 Forfeiture Fund-39020	Constable Precinct 4 Forfeiture Fund-39040	Sheriff Contraband Forfeiture Fund-39100
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	110	88	11,662
Miscellaneous	-	-	1,128
Total revenues	<u>110</u>	<u>88</u>	<u>12,790</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	121,764
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	78,960
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>200,724</u>
Excess (deficiency) of revenue over expenditures	<u>110</u>	<u>88</u>	<u>(187,934)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	3,666
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	82,635
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>86,301</u>
Net change in fund balance	110	88	(101,633)
Fund balance - beginning	<u>2,541</u>	<u>2,048</u>	<u>385,372</u>
Fund balance - ending	<u>\$ 2,651</u>	<u>\$ 2,136</u>	<u>\$ 283,739</u>

Revenue Funds

Brazoria County Narcotics Task Force Fund-39110	Sheriff Commissary Fund-39120	Sheriff Federal Forfeiture Fund-39130	Juvenile Case Manager Fund-39200	Bond & Occupational License Supervision Fund-39210	Reliant Energy CARE/RELIEF Program Fund-39300
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	119,766	-	-	10,000
-	1,675,607	-	7,103	22,497	-
-	-	-	-	-	-
101,608	-	-	-	-	-
-	-	-	-	-	-
55,872	31,341	8,027	-	-	-
22,181	138	-	-	-	-
<u>179,661</u>	<u>1,707,086</u>	<u>127,793</u>	<u>7,103</u>	<u>22,497</u>	<u>10,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
215,340	-	34,757	-	-	-
-	1,211,369	-	-	85,815	-
-	-	-	-	-	-
-	-	-	-	-	17,184
-	-	-	-	-	-
-	-	-	-	-	-
80,000	166,545	-	-	-	-
-	7,119	-	-	-	-
-	-	-	-	-	-
<u>295,340</u>	<u>1,385,033</u>	<u>34,757</u>	<u>-</u>	<u>85,815</u>	<u>17,184</u>
(115,679)	322,053	93,036	7,103	(63,318)	(7,184)
-	-	-	-	-	-
-	18,897	-	-	-	-
-	-	-	-	86,000	-
(82,635)	-	-	-	-	-
(82,635)	18,897	-	-	86,000	-
(198,314)	340,950	93,036	7,103	22,682	(7,184)
<u>382,995</u>	<u>527,457</u>	<u>170,207</u>	<u>18,686</u>	<u>70</u>	<u>12,024</u>
<u>\$ 184,681</u>	<u>\$ 868,407</u>	<u>\$ 263,243</u>	<u>\$ 25,789</u>	<u>\$ 22,752</u>	<u>\$ 4,840</u>

BRAZORIA COUNTY, TEXAS

*Combining Statement of Revenues, Expenditures and Change in Fund Balance -
Nonmajor Governmental Funds
For the Year Ended September 30, 2023*

	Special		
	Direct Energy N2N Fund-39305	United Way Emergency Assistance Fund-39310	SETH-SE TX Housing Fin. Corp. Fund-39390
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	5,000	50,000
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>5,000</u>	<u>50,000</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	5,000	50,000
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>5,000</u>	<u>50,000</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 subscription based IT arrangement	-	-	-
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

Library Special Projects Fund-39410	Tocker Foundation Grant Fund-39420	SEP Wastewater Environmental Health-TCEQ Fund-39500	TPW Foundation Birding Fund-39615	Shoreline Restoration Task Force Fund-39620	2006 GoM Energy Security Fund-39630
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,776	-	5,000	-	688,911
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,310	-	-	-	1,543	127,214
62,349	-	15,559	-	-	-
<u>73,659</u>	<u>1,776</u>	<u>15,559</u>	<u>5,000</u>	<u>1,543</u>	<u>816,125</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
82,285	1,776	30,050	5,000	1,500	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	816,125
-	-	-	-	-	-
<u>82,285</u>	<u>1,776</u>	<u>30,050</u>	<u>5,000</u>	<u>1,500</u>	<u>816,125</u>
(8,626)	-	(14,491)	-	43	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	12,602	-	-	-
-	-	-	-	-	-
-	-	12,602	-	-	-
(8,626)	-	(1,889)	-	43	-
<u>283,412</u>	<u>-</u>	<u>1,889</u>	<u>-</u>	<u>36,943</u>	<u>1,405,167</u>
<u>\$ 274,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,986</u>	<u>\$ 1,405,167</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	Special Revenue		
	Special Assessment Funds 39764-39777	Law Library Fund-39800	Mosquito Control District Fund-39900
Revenues:			
Property taxes	\$ -	\$ -	\$ 2,120,592
Intergovernmental	-	-	-
Charges for services	-	210,961	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	66,404	-	-
Investment income	-	17,049	61,861
Miscellaneous	-	12,168	-
Total revenues	<u>66,404</u>	<u>240,178</u>	<u>2,182,453</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	320,574	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	20,403	-	-
Health and welfare	-	-	1,861,986
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	252,377	-	41,765
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>272,780</u>	<u>320,574</u>	<u>1,903,751</u>
Excess (deficiency) of revenue over expenditures	<u>(206,376)</u>	<u>(80,396)</u>	<u>278,702</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	786,362	70,000	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>786,362</u>	<u>70,000</u>	<u>-</u>
Net change in fund balance	579,986	(10,396)	278,702
Fund balance - beginning	(568,200)	187,769	1,369,335
Fund balance - ending	<u>\$ 11,786</u>	<u>\$ 177,373</u>	<u>\$ 1,648,037</u>

Funds	Debt Service Funds				
	2016 Limited Tax Refunding I & S Fund-41000	2012 Certificate of Obligation I & S Fund-42000	2018 Certificate of Obligation I & S Fund-42100	2021 Certificate of Obligation I & S Fund-42200	Toll Road I & S Fund-44000
\$ 2,125,145	\$ 1,111,473	\$ 2,014,620	\$ 666,183	\$ 2,590,767	\$ 3,585
26,516,219	-	-	-	-	-
5,378,254	-	-	-	-	-
187,242	-	-	-	-	-
217,671	-	-	-	-	-
66,404	-	-	-	-	-
827,361	50,053	10,974	21,642	172,192	-
757,815	-	-	-	-	-
<u>36,076,111</u>	<u>1,161,526</u>	<u>2,025,594</u>	<u>687,825</u>	<u>2,762,959</u>	<u>3,585</u>
4,532,032	-	-	-	-	-
2,856,031	-	-	-	-	-
217,589	-	-	-	-	-
260,558	-	-	-	-	-
1,859,058	-	-	-	-	-
4,169,083	-	-	-	-	-
76,621	-	-	-	-	-
10,127,687	-	-	-	-	-
778,755	-	-	-	-	-
2,835,688	-	-	-	-	-
6,020,807	-	-	-	-	-
2,064,276	-	-	-	-	-
7,119	945,000	1,250,000	320,000	225,000	-
-	153,600	739,950	333,900	3,384,775	-
<u>35,805,304</u>	<u>1,098,600</u>	<u>1,989,950</u>	<u>653,900</u>	<u>3,609,775</u>	<u>-</u>
<u>270,807</u>	<u>62,926</u>	<u>35,644</u>	<u>33,925</u>	<u>(846,816)</u>	<u>3,585</u>
4,136	-	-	-	-	-
18,897	-	-	-	-	-
4,198,580	-	-	-	-	-
(1,481,237)	-	-	-	-	-
<u>2,740,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,011,183	62,926	35,644	33,925	(846,816)	3,585
<u>15,790,686</u>	<u>1,053,857</u>	<u>13,398</u>	<u>395,127</u>	<u>3,851,165</u>	<u>10,014,468</u>
<u>\$ 18,801,869</u>	<u>\$ 1,116,783</u>	<u>\$ 49,042</u>	<u>\$ 429,052</u>	<u>\$ 3,004,349</u>	<u>\$ 10,018,053</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	Debt Service Funds		Capital
	Road Bonds Mobility I & S Fund-45000	Total Debt Service Funds	USTREAS Restore Act Projects Fund-34850
Revenues:			
Property taxes	\$ 3,473,967	\$ 9,860,595	\$ -
Intergovernmental	-	-	315,998
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	145,817	400,678	-
Miscellaneous	-	-	-
Total revenues	<u>3,619,784</u>	<u>10,261,273</u>	<u>315,998</u>
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	-	-	319,353
Debt service:			
Principal	2,565,000	5,305,000	-
Interest and fiscal charges	899,125	5,511,350	-
Total expenditures	<u>3,464,125</u>	<u>10,816,350</u>	<u>319,353</u>
Excess (deficiency) of revenue over expenditures	<u>155,659</u>	<u>(555,077)</u>	<u>(3,355)</u>
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	3,355
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,355</u>
Net change in fund balance	155,659	(555,077)	-
Fund balance - beginning	<u>3,014,316</u>	<u>18,342,331</u>	<u>-</u>
Fund balance - ending	<u>\$ 3,169,975</u>	<u>\$ 17,787,254</u>	<u>\$ -</u>

Projects Funds					
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	2018 Certificate of Obligation C & M Fund-52100
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	9,760,200	620,751	223,427	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	123,931
-	-	-	-	-	-
-	-	9,760,200	620,751	223,427	123,931
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	265,209	13,463,686	-	279,284	284,071
-	-	-	-	-	-
-	-	-	-	-	-
-	265,209	13,463,686	-	279,284	284,071
-	(265,209)	(3,703,486)	620,751	(55,857)	(160,140)
-	-	-	-	-	-
-	-	-	-	-	-
-	265,209	3,703,486	-	55,857	-
-	-	-	(620,751)	-	-
-	265,209	3,703,486	(620,751)	55,857	-
-	-	-	-	-	(160,140)
-	-	-	-	-	2,501,084
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,340,944

BRAZORIA COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Change in Fund Balance -
 Nonmajor Governmental Funds
 For the Year Ended September 30, 2023

	Capital Projects Funds		
	2022 EOC State Allocation Fund-52201	Ring of Honor C & M Fund-57200	Total Capital Projects Funds
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	10,920,376
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Investment income	31,718	2,410	158,059
Miscellaneous	-	-	-
Total revenues	31,718	2,410	11,078,435
Expenditures:			
Current:			
General administration	-	-	-
Judicial and legal	-	-	-
Financial administration	-	-	-
Elections	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Public transportation	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental protection	-	-	-
Community development	-	-	-
Capital outlay	984,836	-	15,596,439
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	984,836	-	15,596,439
Excess (deficiency) of revenue over expenditures	(953,118)	2,410	(4,518,004)
Other Financing Sources (Uses):			
Proceeds from sale of capital assets	-	-	-
Issuance of subscription based IT arrangement	-	-	-
Transfers in	-	-	4,027,907
Transfers out	-	-	(620,751)
Total other financing sources (uses)	-	-	3,407,156
Net change in fund balance	(953,118)	2,410	(1,110,848)
Fund balance - beginning	1,201,008	55,673	3,757,765
Fund balance - ending	\$ 247,890	\$ 58,083	\$ 2,646,917

<u>Total Non-Major Governmental Funds</u>	
\$	11,985,740
	37,436,595
	5,378,254
	187,242
	217,671
	66,404
	1,386,098
	<u>757,815</u>
	<u>57,415,819</u>
	4,532,032
	2,856,031
	217,589
	260,558
	1,859,058
	4,169,083
	76,621
	10,127,687
	778,755
	2,835,688
	6,020,807
	17,660,715
	5,312,119
	<u>5,511,350</u>
	<u>62,218,093</u>
(<u>4,802,274)</u>
	4,136
	18,897
	8,226,487
(<u>2,101,988)</u>
	<u>6,147,532</u>
	1,345,258
	<u>37,890,782</u>
\$	<u><u>39,236,040</u></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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	\$ 743,482	\$ 743,482	\$ 740,071	\$ 3,411
Operating expenditures	<u>55,650</u>	<u>58,063</u>	<u>24,477</u>	<u>33,586</u>
Total County Judge	<u>799,132</u>	<u>801,545</u>	<u>764,548</u>	<u>36,997</u>
South Service Center:				
Salaries and wages, and employee benefits	441,904	441,904	439,483	2,421
Operating expenditures	<u>13,525</u>	<u>13,640</u>	<u>12,252</u>	<u>1,388</u>
Total South Service Center	<u>455,429</u>	<u>455,544</u>	<u>451,735</u>	<u>3,809</u>
Central Service Center:				
Salaries and wages, and employee benefits	466,354	466,354	411,670	54,684
Operating expenditures	<u>11,200</u>	<u>11,296</u>	<u>3,076</u>	<u>8,220</u>
Total Central Service Center	<u>477,554</u>	<u>477,650</u>	<u>414,746</u>	<u>62,904</u>
North Service Center:				
Salaries and wages, and employee benefits	454,582	454,582	435,157	19,425
Operating expenditures	<u>15,385</u>	<u>15,519</u>	<u>13,719</u>	<u>1,800</u>
Total North Service Center	<u>469,967</u>	<u>470,101</u>	<u>448,876</u>	<u>21,225</u>
West Service Center:				
Salaries and wages, and employee benefits	469,763	470,263	469,525	738
Operating expenditures	<u>31,400</u>	<u>31,532</u>	<u>12,664</u>	<u>18,868</u>
Total West Service Center	<u>501,163</u>	<u>501,795</u>	<u>482,189</u>	<u>19,606</u>
County Clerk:				
Salaries and wages, and employee benefits	3,025,407	3,025,407	2,659,385	366,022
Operating expenditures	<u>62,200</u>	<u>63,119</u>	<u>46,738</u>	<u>16,381</u>
Total County Clerk	<u>3,087,607</u>	<u>3,088,526</u>	<u>2,706,123</u>	<u>382,403</u>
Veteran's Service:				
Salaries and wages, and employee benefits	243,323	243,323	226,152	17,171
Operating expenditures	<u>6,085</u>	<u>6,219</u>	<u>4,403</u>	<u>1,816</u>
Total Veteran's Service	<u>249,408</u>	<u>249,542</u>	<u>230,555</u>	<u>18,987</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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
General Administration - Continued:				
Emergency Management:				
Salaries and wages, and employee benefits	\$ 440,884	\$ 440,884	\$ 432,733	\$ 8,151
Operating expenditures	<u>55,600</u>	<u>55,717</u>	<u>34,337</u>	<u>21,380</u>
Total Emergency Management	<u>496,484</u>	<u>496,601</u>	<u>467,070</u>	<u>29,531</u>
Non-departmental:				
Operating expenditures	7,152,000	6,637,460	4,972,389	1,665,071
Capital outlay	<u>-</u>	<u>449,291</u>	<u>82,884</u>	<u>366,407</u>
Total Non-departmental	<u>7,152,000</u>	<u>7,086,751</u>	<u>5,055,273</u>	<u>2,031,478</u>
Total General Administration	<u>13,688,744</u>	<u>13,628,055</u>	<u>11,021,115</u>	<u>2,606,940</u>
Judicial and Legal:				
County Court at Law 1:				
Salaries and wages, and employee benefits	463,932	463,932	463,655	277
Operating expenditures	<u>154,200</u>	<u>284,702</u>	<u>234,882</u>	<u>49,820</u>
Total County Court at Law 1	<u>618,132</u>	<u>748,634</u>	<u>698,537</u>	<u>50,097</u>
County Court at Law 2:				
Salaries and wages, and employee benefits	509,716	509,716	473,832	35,884
Operating expenditures	<u>152,400</u>	<u>302,483</u>	<u>303,100</u>	<u>(617)</u>
Total County Court at Law 2	<u>662,116</u>	<u>812,199</u>	<u>776,932</u>	<u>35,267</u>
County Court at Law 3:				
Salaries and wages, and employee benefits	494,848	495,148	494,902	246
Operating expenditures	<u>181,059</u>	<u>311,141</u>	<u>251,324</u>	<u>59,817</u>
Total County Court at Law 3	<u>675,907</u>	<u>806,289</u>	<u>746,226</u>	<u>60,063</u>
County Court at Law 4:				
Salaries and wages, and employee benefits	510,964	510,964	510,741	223
Operating expenditures	<u>164,900</u>	<u>315,572</u>	<u>275,159</u>	<u>40,413</u>
Total County Court at Law 4	<u>675,864</u>	<u>826,536</u>	<u>785,900</u>	<u>40,636</u>
Probate Court Investigations:				
Salaries and wages, and employee benefits	183,677	183,677	183,249	428
Operating expenditures	<u>4,167</u>	<u>4,367</u>	<u>3,887</u>	<u>480</u>
Total Probate Court Investigations	<u>187,844</u>	<u>188,044</u>	<u>187,136</u>	<u>908</u>
District Courts:				
Salaries and wages, and employee benefits	696,946	749,445	747,836	1,609
Operating expenditures	<u>174,605</u>	<u>178,157</u>	<u>164,193</u>	<u>13,964</u>
Total District Courts	<u>871,551</u>	<u>927,602</u>	<u>912,029</u>	<u>15,573</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, 2023*

	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	\$ 293,323	\$ 293,323	\$ 285,782	\$ 7,541
Operating expenditures	<u>365,000</u>	<u>675,000</u>	<u>656,821</u>	<u>18,179</u>
Total District Court - 149th	<u>658,323</u>	<u>968,323</u>	<u>942,603</u>	<u>25,720</u>
District Court - 239th:				
Salaries and wages, and employee benefits	297,508	297,508	285,709	11,799
Operating expenditures	<u>385,000</u>	<u>565,000</u>	<u>553,964</u>	<u>11,036</u>
Total District Court - 239th	<u>682,508</u>	<u>862,508</u>	<u>839,673</u>	<u>22,835</u>
District Court - 300th:				
Salaries and wages, and employee benefits	296,847	296,847	291,835	5,012
Operating expenditures	<u>330,000</u>	<u>650,000</u>	<u>514,689</u>	<u>135,311</u>
Total District Court - 300th	<u>626,847</u>	<u>946,847</u>	<u>806,524</u>	<u>140,323</u>
District Court - 412th:				
Salaries and wages, and employee benefits	294,498	294,498	294,081	417
Operating expenditures	<u>350,000</u>	<u>660,000</u>	<u>649,892</u>	<u>10,108</u>
Total District Court - 412th	<u>644,498</u>	<u>954,498</u>	<u>943,973</u>	<u>10,525</u>
District Court - 461st:				
Salaries and wages, and employee benefits	281,775	281,775	278,944	2,831
Operating expenditures	<u>365,000</u>	<u>365,000</u>	<u>262,045</u>	<u>102,955</u>
Total District Court - 461st	<u>646,775</u>	<u>646,775</u>	<u>540,989</u>	<u>105,786</u>
District Clerk:				
Salaries and wages, and employee benefits	3,029,822	3,029,822	2,923,506	106,316
Operating expenditures	<u>84,170</u>	<u>86,441</u>	<u>41,963</u>	<u>44,478</u>
Total District Clerk	<u>3,113,992</u>	<u>3,116,263</u>	<u>2,965,469</u>	<u>150,794</u>
Justice of the Peace Pct. 1, Pl. 1:				
Salaries and wages, and employee benefits	570,366	570,366	542,168	28,198
Operating expenditures	<u>19,183</u>	<u>19,274</u>	<u>12,024</u>	<u>7,250</u>
Total Justice of the Peace Pct. 1, Pl. 1	<u>589,549</u>	<u>589,640</u>	<u>554,192</u>	<u>35,448</u>
Justice of the Peace Pct. 1, Pl. 2:				
Salaries and wages, and employee benefits	520,094	520,094	518,958	1,136
Operating expenditures	<u>26,600</u>	<u>81,457</u>	<u>61,819</u>	<u>19,638</u>
Total Justice of the Peace Pct. 1, Pl. 2	<u>546,694</u>	<u>601,551</u>	<u>580,777</u>	<u>20,774</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, 2023*

	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	\$ 550,336	\$ 550,336	\$ 494,932	\$ 55,404
Operating expenditures	13,700	16,728	11,095	5,633
Total Justice of the Peace Pct. 2, Pl. 1	564,036	567,064	506,027	61,037
Justice of the Peace Pct. 2, Pl. 2:				
Salaries and wages, and employee benefits	580,184	580,185	539,526	40,659
Operating expenditures	22,700	24,591	8,367	16,224
Total Justice of the Peace Pct. 2, Pl. 2	602,884	604,776	547,893	56,883
Justice of the Peace Pct. 3, Pl. 1:				
Salaries and wages, and employee benefits	503,532	506,532	505,647	885
Operating expenditures	44,250	44,368	24,237	20,131
Total Justice of the Peace Pct. 3, Pl. 1	547,782	550,900	529,884	21,016
Justice of the Peace Pct. 3, Pl. 2:				
Salaries and wages, and employee benefits	437,932	446,931	445,841	1,090
Operating expenditures	13,900	14,506	14,203	303
Total Justice of the Peace Pct. 3, Pl. 2	451,832	461,437	460,044	1,393
Justice of the Peace Pct. 4, Pl. 1:				
Salaries and wages, and employee benefits	559,686	559,686	548,975	10,711
Operating expenditures	17,900	19,517	13,451	6,066
Total Justice of the Peace Pct. 4, Pl. 1	577,586	579,203	562,426	16,777
Justice of the Peace Pct. 4, Pl. 2:				
Salaries and wages, and employee benefits	644,761	644,761	642,969	1,792
Operating expenditures	20,150	20,296	7,748	12,548
Total Justice of the Peace Pct. 4, Pl. 2	664,911	665,057	650,717	14,340
District Attorney:				
Salaries and wages, and employee benefits	9,299,651	9,299,651	9,098,588	201,063
Operating expenditures	187,150	188,866	186,223	2,643
Capital outlay	181,410	181,410	164,329	17,081
Total District Attorney	9,668,211	9,669,927	9,449,140	220,787
Judicial Miscellaneous:				
Salaries and wages, and employee benefits	452,875	452,875	275,073	177,802
Operating expenditures	2,240,450	2,243,137	1,833,717	409,420
Total Judicial Miscellaneous	2,693,325	2,696,012	2,108,790	587,222

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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Judicial and Legal - Continued:				
Indigent Defense:				
Salaries and wages, and employee benefits	\$ 233,874	\$ 235,374	\$ 234,454	\$ 920
Operating expenditures	<u>5,600</u>	<u>5,682</u>	<u>5,238</u>	<u>444</u>
Total Indigent Defense	<u>239,474</u>	<u>241,056</u>	<u>239,692</u>	<u>1,364</u>
Bail Bond Board:				
Salaries and wages, and employee benefits	142,364	142,364	137,537	4,827
Operating expenditures	<u>5,500</u>	<u>5,591</u>	<u>2,887</u>	<u>2,704</u>
Total Bail Bond Board	<u>147,864</u>	<u>147,955</u>	<u>140,424</u>	<u>7,531</u>
Total Judicial and Legal	<u>27,358,505</u>	<u>29,179,096</u>	<u>27,475,997</u>	<u>1,703,099</u>
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	2,066,742	2,066,742	2,049,726	17,016
Operating expenditures	<u>22,350</u>	<u>22,478</u>	<u>14,241</u>	<u>8,237</u>
Total County Auditor	<u>2,089,092</u>	<u>2,089,220</u>	<u>2,063,967</u>	<u>25,253</u>
Purchasing:				
Salaries and wages, and employee benefits	814,827	814,827	750,992	63,835
Operating expenditures	<u>40,400</u>	<u>55,583</u>	<u>44,734</u>	<u>10,849</u>
Total Purchasing	<u>855,227</u>	<u>870,410</u>	<u>795,726</u>	<u>74,684</u>
County Treasurer:				
Salaries and wages, and employee benefits	402,629	402,629	401,087	1,542
Operating expenditures	<u>165,735</u>	<u>169,869</u>	<u>162,880</u>	<u>6,989</u>
Total County Treasurer	<u>568,364</u>	<u>572,498</u>	<u>563,967</u>	<u>8,531</u>
Human Resources:				
Salaries and wages, and employee benefits	1,030,618	1,030,618	941,554	89,064
Operating expenditures	<u>258,710</u>	<u>259,220</u>	<u>81,180</u>	<u>178,040</u>
Total Human Resources	<u>1,289,328</u>	<u>1,289,838</u>	<u>1,022,734</u>	<u>267,104</u>
Tax Assessor-Collector:				
Salaries and wages, and employee benefits	4,084,949	4,084,949	3,706,829	378,120
Operating expenditures	<u>195,875</u>	<u>198,271</u>	<u>176,065</u>	<u>22,206</u>
Total Tax Assessor-Collector	<u>4,280,824</u>	<u>4,283,220</u>	<u>3,882,894</u>	<u>400,326</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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Financial Administration - Continued:				
Information Systems:				
Salaries and wages, and employee benefits	\$ 3,594,542	\$ 3,602,542	\$ 3,573,636	\$ 28,906
Operating expenditures	6,850,361	7,314,364	5,818,041	1,496,323
Capital outlay	301,861	383,410	1,791,694	(1,408,284)
Debt service	-	-	558,084	(558,084)
Total Information Systems	10,746,764	11,300,316	11,741,455	(441,139)
Appraisal District Assessment:				
Operating expenditures	886,000	886,000	693,517	192,483
Total Appraisal District Assessment	886,000	886,000	693,517	192,483
Total Financial Administration	20,715,599	21,291,502	20,764,260	527,242
Elections:				
Salaries and wages, and employee benefits	711,172	711,172	701,937	9,235
Operating expenditures	464,750	472,221	347,259	124,962
Capital outlay	175,290	175,290	-	175,290
Total Elections	1,351,212	1,358,683	1,049,196	309,487
Public Facilities:				
Courthouses and Associated Buildings:				
Salaries and wages, and employee benefits	2,343,017	2,343,017	2,221,069	121,948
Operating expenditures	1,854,300	1,859,663	1,841,338	18,325
Capital outlay	15,000	283,706	281,008	2,698
Total Courthouses and Associated Buildings	4,212,317	4,486,386	4,343,415	142,971
Property Insurance:				
Operating expenditures	1,650,000	2,138,000	2,120,725	17,275
Total Property Insurance	1,650,000	2,138,000	2,120,725	17,275
Total Public Facilities	5,862,317	6,624,386	6,464,140	160,246
Public Safety:				
County Sheriff:				
Salaries and wages, and employee benefits	21,938,010	21,958,010	21,777,604	180,406
Operating expenditures	3,325,000	3,246,957	2,830,367	416,590
Capital outlay	1,297,500	1,421,168	1,239,041	182,127
Total County Sheriff	26,560,510	26,626,135	25,847,012	779,123
Texas Department of Public Safety:				
Salaries and wages, and employee benefits	251,655	251,655	193,009	58,646
Operating expenditures	150	150	14	136
Total Texas Department of Public Safety:	251,805	251,805	193,023	58,782

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, 2023*

Exhibit 17
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	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Safety - Continued:				
Constable - Precinct 1:				
Salaries and wages, and employee benefits	\$ 1,082,426	\$ 1,083,426	\$ 1,085,860	\$(2,434)
Operating expenditures	182,950	185,705	141,168	44,537
Capital outlay	42,000	43,303	43,303	-
Total Constable - Precinct 1	<u>1,307,376</u>	<u>1,312,434</u>	<u>1,270,331</u>	<u>42,103</u>
Constable - Precinct 2:				
Salaries and wages, and employee benefits	1,008,493	1,023,493	1,021,098	2,395
Operating expenditures	145,500	130,435	109,978	20,457
Capital outlay	40,000	49,900	44,275	5,625
Total Constable - Precinct 2	<u>1,193,993</u>	<u>1,203,828</u>	<u>1,175,351</u>	<u>28,477</u>
Constable - Precinct 3:				
Salaries and wages, and employee benefits	1,092,684	1,092,684	1,066,802	25,882
Operating expenditures	144,460	157,857	88,668	69,189
Capital outlay	50,000	39,825	39,825	-
Total Constable - Precinct 3	<u>1,287,144</u>	<u>1,290,366</u>	<u>1,195,295</u>	<u>95,071</u>
Constable - Precinct 4:				
Salaries and wages, and employee benefits	1,535,766	1,590,766	1,592,381	(1,615)
Operating expenditures	140,750	148,971	105,514	43,457
Capital outlay	80,000	137,861	137,791	70
Total Constable - Precinct 4	<u>1,756,516</u>	<u>1,877,598</u>	<u>1,835,686</u>	<u>41,912</u>
Intensive Community Service Program:				
Salaries and wages, and employee benefits	177,607	177,607	107,349	70,258
Operating expenditures	57,520	57,520	42,249	15,271
Capital outlay	38,000	54,400	-	54,400
Total Intensive Community Service Program	<u>273,127</u>	<u>289,527</u>	<u>149,598</u>	<u>139,929</u>
Ambulance EMS:				
Operating expenditures	96,000	96,000	96,000	-
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	61,464	61,464	54,624	6,840
Operating expenditures	576,000	576,000	553,182	22,818
Total Fire Protection	<u>637,464</u>	<u>637,464</u>	<u>607,806</u>	<u>29,658</u>
Total Public Safety	<u>33,363,935</u>	<u>33,585,157</u>	<u>32,370,102</u>	<u>1,215,055</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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Corrections:				
Detention Center:				
Salaries and wages, and employee benefits	\$ 14,380,155	\$ 15,890,155	\$ 15,800,183	\$ 89,972
Operating expenditures	7,514,500	8,588,582	8,256,386	332,196
Capital outlay	177,000	241,100	60,519	180,581
Total Detention Center	<u>22,071,655</u>	<u>24,719,837</u>	<u>24,117,088</u>	<u>602,749</u>
Juvenile Probation:				
Salaries and wages, and employee benefits	8,268,004	8,268,004	7,342,893	925,111
Operating expenditures	1,511,636	1,545,498	1,330,458	215,040
Capital outlay	85,000	100,000	-	100,000
Total Juvenile Probation	<u>9,864,640</u>	<u>9,913,502</u>	<u>8,673,351</u>	<u>1,240,151</u>
Adult Probation:				
Salaries and wages, and employee benefits	147,043	147,043	-	147,043
Operating expenditures	685,920	691,370	392,551	298,819
Total Adult Probation	<u>832,963</u>	<u>838,413</u>	<u>392,551</u>	<u>445,862</u>
Total Corrections	<u>32,769,258</u>	<u>35,471,752</u>	<u>33,182,990</u>	<u>2,288,762</u>
Health and Welfare:				
Health Department:				
Salaries and wages, and employee benefits	1,297,085	1,297,085	1,193,314	103,771
Operating expenditures	91,325	92,408	69,053	23,355
Total Health Department	<u>1,388,410</u>	<u>1,389,493</u>	<u>1,262,367</u>	<u>127,126</u>
Environmental Health:				
Salaries and wages, and employee benefits	1,522,951	1,522,951	1,503,438	19,513
Operating expenditures	78,102	121,079	77,050	44,029
Total Environmental Health	<u>1,601,053</u>	<u>1,644,030</u>	<u>1,580,488</u>	<u>63,542</u>
Child Protective Services:				
Operating expenditures	147,500	147,843	55,612	92,231
Total Child Protective Services	<u>147,500</u>	<u>147,843</u>	<u>55,612</u>	<u>92,231</u>
Water Lab:				
Salaries and wages, and employee benefits	208,352	220,352	219,106	1,246
Operating expenditures	58,500	59,094	48,691	10,403
Total Water Lab	<u>266,852</u>	<u>279,446</u>	<u>267,797</u>	<u>11,649</u>
County Welfare:				
Salaries and wages, and employee benefits	55,695	77,695	75,632	2,063
Operating expenditures	13,400	13,470	2,394	11,076
Total County Welfare	<u>69,095</u>	<u>91,165</u>	<u>78,026</u>	<u>13,139</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, 2023*

Exhibit 17
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	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	\$ 188,220	\$ 188,220	\$ 156,782	\$ 31,438
Operating expenditures	<u>2,437,865</u>	<u>2,439,191</u>	<u>1,103,903</u>	<u>1,335,288</u>
Total Indigent Health Care	<u>2,626,085</u>	<u>2,627,411</u>	<u>1,260,685</u>	<u>1,366,726</u>
Total Health and Welfare	<u>6,098,995</u>	<u>6,179,388</u>	<u>4,504,975</u>	<u>1,674,413</u>
Public Assistance:				
Mental Health:				
Operating expenditures	<u>256,000</u>	<u>302,000</u>	<u>314,800</u>	<u>(12,800)</u>
Total Mental Health	<u>256,000</u>	<u>302,000</u>	<u>314,800</u>	<u>(12,800)</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>404,000</u>	<u>416,800</u>	<u>(12,800)</u>
Culture and Recreation:				
Library:				
Salaries and wages, and employee benefits	6,659,425	6,659,425	6,382,582	276,843
Operating expenditures	<u>1,781,130</u>	<u>1,839,666</u>	<u>1,723,105</u>	<u>116,561</u>
Total Library	<u>8,440,555</u>	<u>8,499,091</u>	<u>8,105,687</u>	<u>393,404</u>
Parks and Recreation:				
Salaries and wages, and employee benefits	3,770,417	3,770,417	3,425,552	344,865
Operating expenditures	1,174,910	1,298,635	1,037,300	261,335
Capital outlay	<u>1,205,500</u>	<u>1,432,741</u>	<u>473,633</u>	<u>959,108</u>
Total Parks and Recreation	<u>6,150,827</u>	<u>6,501,793</u>	<u>4,936,485</u>	<u>1,565,308</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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Culture and Recreation - Continued:				
Fairgrounds:				
Salaries and wages, and employee benefits	\$ 103,780	\$ 104,280	\$ 103,657	\$ 623
Operating expenditures	277,000	273,500	178,487	95,013
Capital outlay	-	14,500	11,781	2,719
Total Fairgrounds	<u>380,780</u>	<u>392,280</u>	<u>293,925</u>	<u>98,355</u>
Museum Supplement:				
Salaries and wages, and employee benefits	658,988	658,988	545,903	113,085
Operating expenditures	19,100	19,251	12,344	6,907
Capital outlay	89,900	89,900	26,669	63,231
Total Museum Supplement	<u>767,988</u>	<u>768,139</u>	<u>584,916</u>	<u>183,223</u>
Total Culture and Recreation	<u>15,740,150</u>	<u>16,161,303</u>	<u>13,921,013</u>	<u>2,240,290</u>
Conservation:				
Agriculture Extension:				
Salaries and wages, and employee benefits	498,920	498,920	450,604	48,316
Operating expenditures	61,800	58,586	52,373	6,213
Capital outlay	66,724	73,469	72,899	570
Total Agriculture Extension	<u>627,444</u>	<u>630,975</u>	<u>575,876</u>	<u>55,099</u>
Total Conservation	<u>627,444</u>	<u>630,975</u>	<u>575,876</u>	<u>55,099</u>
Environmental protection:				
Flood Plain Administrator:				
Salaries and wages, and employee benefits	301,208	302,208	301,118	1,090
Operating expenditures	12,842	13,102	9,137	3,965
Total Flood Plain Administrator	<u>314,050</u>	<u>315,310</u>	<u>310,255</u>	<u>5,055</u>
Total Environmental Protection	<u>314,050</u>	<u>315,310</u>	<u>310,255</u>	<u>5,055</u>
Total Current Expenditures	<u>\$ 158,248,209</u>	<u>\$ 164,829,607</u>	<u>\$ 152,056,719</u>	<u>\$ 12,772,888</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, 2023*

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Public Transportation:				
Engineers Office:				
Salaries and wages, and employee benefits	\$ 15,998,188	\$ 14,498,189	\$ 13,222,868	\$ 1,275,321
Operating expenditures	<u>7,860,000</u>	<u>11,663,124</u>	<u>8,758,451</u>	<u>2,904,673</u>
Total public transportation	23,858,188	26,161,313	21,981,319	4,179,994
Capital outlay	<u>16,855,000</u>	<u>32,025,907</u>	<u>25,188,642</u>	<u>6,837,265</u>
Total expenditures	<u>\$ 40,713,188</u>	<u>\$ 58,187,220</u>	<u>\$ 47,169,961</u>	<u>\$ 11,017,259</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, 2023*

	Emergency Management Fire Code Fund - 38000			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 35	\$ 35
Licenses and permits	133,000	133,000	187,242	54,242
Investment income	-	-	-	-
Total revenues	<u>133,000</u>	<u>133,000</u>	<u>187,277</u>	<u>54,277</u>
Expenditures:				
General Administration:				
Operating expenditures	-	-	-	-
Total general administration	-	-	-	-
Financial Administration:				
Operating expenditures	59,900	59,900	9,267	50,633
Capital outlay	-	5,300	5,715	(415)
Total Financial Administration	<u>59,900</u>	<u>65,200</u>	<u>14,982</u>	<u>50,218</u>
Public Safety:				
Salaries and wages, and employee benefits	670,118	670,118	590,086	80,032
Operating expenditures	293,820	293,153	158,817	134,336
Capital outlay	40,000	65,215	45,665	19,550
Total public safety	<u>1,003,938</u>	<u>1,028,486</u>	<u>794,568</u>	<u>233,918</u>
Excess (deficiency) of revenues over expenditures	<u>(930,838)</u>	<u>(960,686)</u>	<u>(622,273)</u>	<u>338,413</u>
Other Financing Sources:				
Transfer in	600,000	600,000	621,000	21,000
Total other financing sources	<u>600,000</u>	<u>600,000</u>	<u>621,000</u>	<u>21,000</u>
Net change in fund balance	<u>(330,838)</u>	<u>(360,686)</u>	<u>(1,273)</u>	<u>359,413</u>
Fund balance - beginning	<u>2,036</u>	<u>2,036</u>	<u>2,036</u>	<u>-</u>
Fund balance - ending	<u><u>\$ (328,802)</u></u>	<u><u>\$ (358,650)</u></u>	<u><u>\$ 763</u></u>	<u><u>\$ 359,413</u></u>

Vital Statistics Fee Fund - 38100			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 14,700	\$ 14,700	\$ 15,239	\$ 539
-	-	-	-
<u>1,700</u>	<u>1,700</u>	<u>3,944</u>	<u>2,244</u>
<u>16,400</u>	<u>16,400</u>	<u>19,183</u>	<u>2,783</u>
<u>3,500</u>	<u>3,500</u>	<u>156</u>	<u>3,344</u>
<u>3,500</u>	<u>3,500</u>	<u>156</u>	<u>3,344</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12,900</u>	<u>12,900</u>	<u>19,027</u>	<u>6,127</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12,900	12,900	19,027	6,127
<u>86,894</u>	<u>86,894</u>	<u>86,894</u>	<u>-</u>
<u>\$ 99,794</u>	<u>\$ 99,794</u>	<u>\$ 105,921</u>	<u>\$ 6,127</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, 2023*

	Records Management County Clerk Fund - 38110			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 780,000	\$ 780,000	\$ 605,120	\$(174,880)
Investment income	48,000	48,000	105,644	57,644
Total revenues	<u>828,000</u>	<u>828,000</u>	<u>710,764</u>	<u>(117,236)</u>
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	94,908	94,908	27,904	67,004
Operating expenditures	1,181,000	1,231,524	929,617	301,907
Capital outlay	-	54,042	54,042	-
Total general administration	<u>1,275,908</u>	<u>1,380,474</u>	<u>1,011,563</u>	<u>368,911</u>
Net change in fund balance	(447,908)	(552,474)	(300,799)	251,675
Fund balance - beginning	<u>2,889,106</u>	<u>2,889,106</u>	<u>2,889,106</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,441,198</u>	<u>\$ 2,336,632</u>	<u>\$ 2,588,307</u>	<u>\$ 251,675</u>

Records Archive County Clerk Fund - 38120

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 660,000	\$ 660,000	\$ 589,960	\$ (70,040)
<u>30,000</u>	<u>30,000</u>	<u>68,267</u>	<u>38,267</u>
<u>690,000</u>	<u>690,000</u>	<u>658,227</u>	<u>(31,773)</u>
108,306	108,306	104,325	3,981
410,000	615,448	222,755	392,693
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>518,306</u>	<u>723,754</u>	<u>327,080</u>	<u>396,674</u>
171,694	(33,754)	331,147	364,901
<u>1,645,420</u>	<u>1,645,420</u>	<u>1,645,420</u>	<u>-</u>
<u>\$ 1,817,114</u>	<u>\$ 1,611,666</u>	<u>\$ 1,976,567</u>	<u>\$ 364,901</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, 2023*

Civil, Criminal & Probate Records Management Fund - 38200

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 600	\$ 600	\$ 747	\$ 147
Investment income	<u>7,200</u>	<u>7,200</u>	<u>24,015</u>	<u>16,815</u>
Total revenues	<u>7,800</u>	<u>7,800</u>	<u>24,762</u>	<u>16,962</u>
Expenditures:				
General Administration:				
Operating expenditures	<u>30,500</u>	<u>36,420</u>	<u>35,682</u>	<u>738</u>
Total General Administration	<u>30,500</u>	<u>36,420</u>	<u>35,682</u>	<u>738</u>
Net change in fund balance	(22,700)	(28,620)	(10,920)	17,700
Fund balance - beginning	<u>539,387</u>	<u>539,387</u>	<u>539,387</u>	<u>-</u>
Fund balance - ending	<u>\$ 516,687</u>	<u>\$ 510,767</u>	<u>\$ 528,467</u>	<u>\$ 17,700</u>

<u>County/District Court Technology Fund - 38220</u>			
<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Original</u>	<u>Final</u>		
\$ 35,200	\$ 35,200	\$ 7,265	\$ (27,935)
<u>2,400</u>	<u>2,400</u>	<u>5,121</u>	<u>2,721</u>
<u>37,600</u>	<u>37,600</u>	<u>12,386</u>	<u>(25,214)</u>
-	2,601	1,707	894
-	2,601	1,707	894
37,600	34,999	10,679	(24,320)
<u>114,540</u>	<u>114,540</u>	<u>114,540</u>	<u>-</u>
<u>\$ 152,140</u>	<u>\$ 149,539</u>	<u>\$ 125,219</u>	<u>\$ (24,320)</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, 2023*

	Records Preservation County Clerk Fund - 38230			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 3,600	\$ 3,600	\$ 3,395	\$(205)
Investment income	<u>2,400</u>	<u>2,400</u>	<u>5,399</u>	<u>2,999</u>
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>8,794</u>	<u>2,794</u>
Expenditures:				
General administration:				
Operating expenditures	-	-	-	-
Total General administration	-	-	-	-
Net change in fund balance	6,000	6,000	8,794	2,794
Fund balance - beginning	<u>94,090</u>	<u>94,090</u>	<u>94,090</u>	<u>-</u>
Fund balance - ending	<u>\$ 100,090</u>	<u>\$ 100,090</u>	<u>\$ 102,884</u>	<u>\$ 2,794</u>

CCSB41 Consolidated Records Management Fund - 38250			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 40,000	\$ 40,000	\$ 48,007	\$ 8,007
-	-	-	-
<u>40,000</u>	<u>40,000</u>	<u>48,007</u>	<u>8,007</u>
-	-	-	-
-	-	-	-
40,000	40,000	48,007	8,007
<u>31,176</u>	<u>31,176</u>	<u>31,176</u>	<u>-</u>
<u>\$ 71,176</u>	<u>\$ 71,176</u>	<u>\$ 79,183</u>	<u>\$ 8,007</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, 2023*

	Family Protection Fund - 38310			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Investment income	360	360	-	(360)
Total revenues	360	360	-	(360)
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Total Judicial and Legal	-	-	-	-
Excess (deficiency) of revenues over expenditures	360	360	-	(360)
Other Financing Sources:				
Transfers in	-	-	27,101	27,101
Total other financing sources	-	-	27,101	27,101
Net change in fund balance	360	360	27,101	26,741
Fund balance - beginning	(27,101)	(27,101)	(27,101)	-
Fund balance - ending	\$(26,741)	\$(26,741)	\$ -	\$ 26,741

Records Management District Clerk Fund - 38320

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 14,400	\$ 14,400	\$ 18,636	\$ 4,236
<u>200</u>	<u>200</u>	<u>1,021</u>	<u>821</u>
<u>14,600</u>	<u>14,600</u>	<u>19,657</u>	<u>5,057</u>
23,993	23,993	6,754	17,239
<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<u>38,993</u>	<u>38,993</u>	<u>6,754</u>	<u>32,239</u>
(<u>24,393</u>)	(<u>24,393</u>)	<u>12,903</u>	<u>37,296</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(<u>24,393</u>)	(<u>24,393</u>)	<u>12,903</u>	<u>37,296</u>
<u>29,088</u>	<u>29,088</u>	<u>29,088</u>	<u>-</u>
<u>\$ 4,695</u>	<u>\$ 4,695</u>	<u>\$ 41,991</u>	<u>\$ 37,296</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, 2023*

	Records Archive District Clerk Fund - 38330			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ 1,600	\$ 1,600	\$ 1,780	\$ 180
Investment income	<u>840</u>	<u>840</u>	<u>1,164</u>	<u>324</u>
Total revenues	<u>2,440</u>	<u>2,440</u>	<u>2,944</u>	<u>504</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages and employee benefits	20,163	20,163	10,954	9,209
Operating expenditures	<u>-</u>	<u>18,195</u>	<u>18,195</u>	<u>-</u>
Total Judicial and Legal	<u>20,163</u>	<u>38,358</u>	<u>29,149</u>	<u>9,209</u>
Net change in fund balance	(17,723)	(35,918)	(26,205)	9,713
Fund balance - beginning	<u>61,268</u>	<u>61,268</u>	<u>61,268</u>	<u>-</u>
Fund balance - ending	<u>\$ 43,545</u>	<u>\$ 25,350</u>	<u>\$ 35,063</u>	<u>\$ 9,713</u>

Records Preservation District Clerk Fund - 38340

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 1,200	\$ 1,200	\$ 1,176	\$ (24)
<u>360</u>	<u>360</u>	<u>770</u>	<u>410</u>
<u>1,560</u>	<u>1,560</u>	<u>1,946</u>	<u>386</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,560	1,560	1,946	386
<u>16,998</u>	<u>16,998</u>	<u>16,998</u>	<u>-</u>
<u>\$ 18,558</u>	<u>\$ 18,558</u>	<u>\$ 18,944</u>	<u>\$ 386</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, 2023*

	Records Technology District Clerk Fund - 38350			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 360	\$ 360	\$ 118	\$(242)
Investment income	360	360	1,496	1,136
Total revenues	<u>720</u>	<u>720</u>	<u>1,614</u>	<u>894</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	1,400	4,508	3,605	903
Total Judicial and Legal	<u>1,400</u>	<u>4,508</u>	<u>3,605</u>	<u>903</u>
Net change in fund balance	(680)	(3,788)	(1,991)	1,797
Fund balance - beginning	<u>36,860</u>	<u>36,860</u>	<u>36,860</u>	<u>-</u>
Fund balance - ending	<u>\$ 36,180</u>	<u>\$ 33,072</u>	<u>\$ 34,869</u>	<u>\$ 1,797</u>

DCSB41 Consolidated Records Management Fund - 38360			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 105,000	\$ 105,000	\$ 126,499	\$ 21,499
-	-	-	-
<u>105,000</u>	<u>105,000</u>	<u>126,499</u>	<u>21,499</u>
-	-	-	-
-	-	-	-
105,000	105,000	126,499	21,499
<u>84,582</u>	<u>84,582</u>	<u>84,582</u>	-
<u>\$ 189,582</u>	<u>\$ 189,582</u>	<u>\$ 211,081</u>	<u>\$ 21,499</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, 2023*

	Justice Court Building Security Fund - 38400			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 63,300	\$ 63,300	\$ 60,014	\$(3,286)
Investment income	-	-	-	-
Total revenues	<u>63,300</u>	<u>63,300</u>	<u>60,014</u>	<u>(3,286)</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	-	-	640	(640)
Total Judicial and Legal	-	-	640	(640)
Financial Administration:				
Operating expenditures	-	-	-	-
Total Financial Administration	-	-	-	-
Public Safety:				
Salaries and wages, and employee benefits	313,031	347,231	311,618	35,613
Operating expenditures	<u>19,185</u>	<u>19,185</u>	<u>8,084</u>	<u>11,101</u>
Total Public Safety	<u>332,216</u>	<u>366,416</u>	<u>319,702</u>	<u>46,714</u>
Excess (deficiency) of revenues over expenditures	<u>(268,916)</u>	<u>(303,116)</u>	<u>(260,328)</u>	<u>42,788</u>
Other Financing Sources:				
Transfer in	-	-	260,000	260,000
Total other financing sources	-	-	260,000	260,000
Net change in fund balance	<u>(268,916)</u>	<u>(303,116)</u>	<u>(328)</u>	<u>302,788</u>
Fund balance - beginning	<u>738</u>	<u>738</u>	<u>738</u>	<u>-</u>
Fund balance - ending	<u>\$(268,178)</u>	<u>\$(302,378)</u>	<u>\$ 410</u>	<u>\$ 302,788</u>

Justice Court Technology Fund - 38410			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 56,500	\$ 56,500	\$ 52,053	\$ (4,447)
<u>12,000</u>	<u>12,000</u>	<u>25,250</u>	<u>13,250</u>
<u>68,500</u>	<u>68,500</u>	<u>77,303</u>	<u>8,803</u>
-	-	-	-
-	-	-	-
<u>23,060</u>	<u>23,060</u>	<u>18,098</u>	<u>4,962</u>
<u>23,060</u>	<u>23,060</u>	<u>18,098</u>	<u>4,962</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>45,440</u>	<u>45,440</u>	<u>59,205</u>	<u>13,765</u>
-	-	-	-
-	-	-	-
<u>45,440</u>	<u>45,440</u>	<u>59,205</u>	<u>13,765</u>
<u>568,101</u>	<u>568,101</u>	<u>568,101</u>	<u>-</u>
<u>\$ 613,541</u>	<u>\$ 613,541</u>	<u>\$ 627,306</u>	<u>\$ 13,765</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, 2023*

	Courthouse Security Fund - 38500			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 185,300	\$ 185,300	\$ 199,843	\$ 14,543
Investment income	15,000	15,000	35,859	20,859
Miscellaneous	<u>300</u>	<u>300</u>	<u>187</u>	<u>(113)</u>
Total revenues	<u>200,600</u>	<u>200,600</u>	<u>235,889</u>	<u>35,289</u>
Expenditures:				
General Administration:				
Operating expenditures	<u>-</u>	<u>3,800</u>	<u>253</u>	<u>3,547</u>
Total General Administration	<u>-</u>	<u>3,800</u>	<u>253</u>	<u>3,547</u>
Judicial and Legal:				
Operating expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Judicial and Legal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:				
Salaries and wages, and employee benefits	<u>-</u>	<u>93,000</u>	<u>91,419</u>	<u>1,581</u>
Total Public Safety	<u>-</u>	<u>93,000</u>	<u>91,419</u>	<u>1,581</u>
Corrections:				
Salaries and wages, and employee benefits	<u>-</u>	<u>23,000</u>	<u>24,915</u>	<u>(1,915)</u>
Total corrections	<u>-</u>	<u>23,000</u>	<u>24,915</u>	<u>(1,915)</u>
Net change in fund balance	200,600	80,800	119,302	38,502
Fund balance - beginning	<u>747,928</u>	<u>747,928</u>	<u>747,928</u>	<u>-</u>
Fund balance - ending	<u>\$ 948,528</u>	<u>\$ 828,728</u>	<u>\$ 867,230</u>	<u>\$ 38,502</u>

District Attorney Hot Check Collection Fund - 38710			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 1,500	\$ 1,500	\$ 2,550	\$ 1,050
-	-	-	-
-	-	-	-
<u>1,500</u>	<u>1,500</u>	<u>2,550</u>	<u>1,050</u>
-	-	-	-
-	-	-	-
<u>3,000</u>	<u>5,000</u>	<u>3,326</u>	<u>1,674</u>
<u>3,000</u>	<u>5,000</u>	<u>3,326</u>	<u>1,674</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(1,500)	(3,500)	(776)	2,724
<u>9,476</u>	<u>9,476</u>	<u>9,476</u>	-
<u>\$ 7,976</u>	<u>\$ 5,976</u>	<u>\$ 8,700</u>	<u>\$ 2,724</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, 2023*

	District Attorney Supplemental Fund - 38720			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 22,448	\$(2,552)
Fines and forfeitures	-			
Investment income	20	20	266	246
Miscellaneous	-	-	-	-
Total revenues	<u>25,020</u>	<u>25,020</u>	<u>22,714</u>	<u>(2,306)</u>
Expenditures:				
Judicial and Legal:				
Operating expenditures	22,500	22,500	22,714	(214)
Capital outlay	-	-	-	-
Total Judicial and Legal	<u>22,500</u>	<u>22,500</u>	<u>22,714</u>	<u>(214)</u>
Net change in fund balance	2,520	2,520	-	(2,520)
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ 2,520</u>	<u>\$ 2,520</u>	<u>\$ -</u>	<u>\$(2,520)</u>

District Attorney Forfeiture CCP Chapter 59 Fund - 38730			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
70,000	70,000	47,184	(22,816)
2,000	2,000	11,216	9,216
<u>50,000</u>	<u>50,000</u>	<u>9,506</u>	<u>(40,494)</u>
<u>122,000</u>	<u>122,000</u>	<u>67,906</u>	<u>(54,094)</u>
65,000	89,422	80,749	8,673
<u>-</u>	<u>125,000</u>	<u>109,286</u>	<u>15,714</u>
<u>65,000</u>	<u>214,422</u>	<u>190,035</u>	<u>24,387</u>
57,000	(92,422)	(122,129)	(29,707)
<u>294,987</u>	<u>294,987</u>	<u>294,987</u>	<u>-</u>
<u>\$ 351,987</u>	<u>\$ 202,565</u>	<u>\$ 172,858</u>	<u>\$ (29,707)</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, 2023

	Special Inventory Dealer Escrow - Tax Fund - 38820			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 8,000	\$ 8,000	\$ 4,553	\$(3,447)
Charges for services	-	-	-	-
Investment income	8,000	8,000	54,862	46,862
Miscellaneous	-	-	-	-
Total revenues	<u>16,000</u>	<u>16,000</u>	<u>59,415</u>	<u>43,415</u>
Expenditures:				
Financial Administration:				
Operating expenditures	25,000	25,000	747	24,253
Capital outlay	-	<u>25,950</u>	<u>25,950</u>	-
Total financial administration	<u>25,000</u>	<u>50,950</u>	<u>26,697</u>	<u>24,253</u>
Public Safety:				
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total Public Safety	-	-	-	-
Excess (deficiency) of revenues over expenditures	(9,000)	(34,950)	32,718	67,668
Other Financing Sources:				
Proceeds from sale of capital assets	-	-	-	-
Transfer in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	(9,000)	(34,950)	32,718	67,668
Fund balance - beginning	<u>125,316</u>	<u>125,316</u>	<u>125,316</u>	-
Fund balance - ending	<u>\$ 116,316</u>	<u>\$ 90,366</u>	<u>\$ 158,034</u>	<u>\$ 67,668</u>

Sheriff Contraband Forfeiture Fund - 39100			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
-	-	-	-
4,000	4,000	11,662	7,662
-	-	1,128	1,128
<u>4,000</u>	<u>4,000</u>	<u>12,790</u>	<u>8,790</u>
-	-	-	-
-	-	-	-
-	-	-	-
119,500	149,484	121,764	27,720
-	191,852	78,960	112,892
<u>119,500</u>	<u>341,336</u>	<u>200,724</u>	<u>140,612</u>
(115,500)	(337,336)	(187,934)	149,402
-	-	3,666	3,666
<u>117,500</u>	<u>117,500</u>	<u>82,635</u>	(34,865)
<u>117,500</u>	<u>117,500</u>	<u>86,301</u>	(31,199)
2,000	(219,836)	(101,633)	118,203
<u>385,372</u>	<u>385,372</u>	<u>385,372</u>	-
<u>\$ 387,372</u>	<u>\$ 165,536</u>	<u>\$ 283,739</u>	<u>\$ 118,203</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, 2023

	Brazoria County Narcotics Task Force Fund - 39110			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	150,000	150,000	101,608	(48,392)
Investment income	5,000	5,000	55,872	50,872
Miscellaneous	150,000	150,000	22,181	(127,819)
Total revenues	<u>305,000</u>	<u>305,000</u>	<u>179,661</u>	<u>(125,339)</u>
Expenditures:				
Public safety:				
Operating expenditures	187,500	267,500	215,340	52,160
Capital outlay	-	-	80,000	(80,000)
Total Public Safety	<u>187,500</u>	<u>267,500</u>	<u>295,340</u>	<u>(27,840)</u>
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total Corrections	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>117,500</u>	<u>37,500</u>	<u>(115,679)</u>	<u>(153,179)</u>
Other Financing Sources:				
Issuance of subscription based IT arrangement	-	-	-	-
Transfers out	(117,500)	(117,500)	(82,635)	34,865
Total other financing sources (uses)	<u>(117,500)</u>	<u>(117,500)</u>	<u>(82,635)</u>	<u>34,865</u>
Net change in fund balance	-	(80,000)	(195,314)	(118,314)
Fund balance - beginning	<u>382,995</u>	<u>382,995</u>	<u>382,995</u>	<u>-</u>
Fund balance - ending	<u>\$ 382,995</u>	<u>\$ 302,995</u>	<u>\$ 184,681</u>	<u>\$ (118,314)</u>

Sheriff Commissary Fund - 39120			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 1,500,000	\$ 1,500,000	\$ 1,675,607	\$ 175,607
-	-	-	-
1,500	1,500	31,341	29,841
-	-	138	138
<u>1,501,500</u>	<u>1,501,500</u>	<u>1,707,086</u>	<u>205,586</u>
-	-	-	-
-	-	-	-
-	-	-	-
221,291	236,291	230,840	5,451
1,250,209	1,250,209	980,529	269,680
30,000	237,620	166,545	71,075
-	-	7,119	(7,119)
<u>1,501,500</u>	<u>1,724,120</u>	<u>1,385,033</u>	<u>339,087</u>
-	(222,620)	322,053	544,673
-	-	18,897	18,897
-	-	-	-
-	-	18,897	18,897
-	(222,620)	340,950	563,570
<u>527,457</u>	<u>527,457</u>	<u>527,457</u>	<u>-</u>
<u>\$ 527,457</u>	<u>\$ 304,837</u>	<u>\$ 868,407</u>	<u>\$ 563,570</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, 2023

	Sheriff Federal Forfeiture Fund - 39130			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Intergovernmental revenue	\$ 31,500	\$ 31,500	\$ 119,766	\$ 88,266
Charges for services	-	-	-	-
Investment income	500	500	8,027	7,527
Miscellaneous	-	-	-	-
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>127,793</u>	<u>95,793</u>
Expenditures:				
Public Safety:				
Operating expenditures	32,000	37,000	34,757	2,243
Capital outlay	-	40,000	-	40,000
Total Public Safety	<u>32,000</u>	<u>77,000</u>	<u>34,757</u>	<u>42,243</u>
Corrections:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total Corrections	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(45,000)</u>	<u>93,036</u>	<u>138,036</u>
Other Financing Sources:				
Transfers in	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(45,000)	93,036	138,036
Fund balance - beginning	<u>170,207</u>	<u>170,207</u>	<u>170,207</u>	<u>-</u>
Fund balance - ending	<u>\$ 170,207</u>	<u>\$ 125,207</u>	<u>\$ 263,243</u>	<u>\$ 138,036</u>

Bond & Occupational License Supervision Fund - 39210			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
14,534	14,534	22,497	7,963
-	-	-	-
-	-	-	-
<u>14,534</u>	<u>14,534</u>	<u>22,497</u>	<u>7,963</u>
-	-	-	-
-	-	-	-
-	-	-	-
97,084	97,084	85,600	11,484
3,450	3,450	215	3,235
-	-	-	-
<u>100,534</u>	<u>100,534</u>	<u>85,815</u>	<u>14,719</u>
(86,000)	(86,000)	(63,318)	22,682
<u>86,000</u>	<u>86,000</u>	<u>86,000</u>	-
<u>86,000</u>	<u>86,000</u>	<u>86,000</u>	-
-	-	22,682	22,682
<u>70</u>	<u>70</u>	<u>70</u>	-
<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 22,752</u>	<u>\$ 22,682</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, 2023

	Library Special Projects Fund - 39410			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Investment income	2,000	2,000	11,310	9,310
Miscellaneous	<u>165,000</u>	<u>165,000</u>	<u>62,349</u>	<u>(102,651)</u>
Total revenues	<u>167,000</u>	<u>167,000</u>	<u>73,659</u>	<u>(93,341)</u>
Expenditures:				
Judicial and Legal:				
Salaries and wages, and employee benefits	-	-	-	-
Operating expenditures	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Judicial and Legal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Culture and Recreation:				
Operating expenditures	<u>233,600</u>	<u>246,100</u>	<u>82,285</u>	<u>163,815</u>
Total Culture and Recreation	<u>233,600</u>	<u>246,100</u>	<u>82,285</u>	<u>163,815</u>
Deficiency of revenues over expenditures	<u>(66,600)</u>	<u>(79,100)</u>	<u>(8,626)</u>	<u>70,474</u>
Other Financing Sources (Uses):				
Transfer in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(66,600)</u>	<u>(79,100)</u>	<u>(8,626)</u>	<u>70,474</u>
Fund balance - beginning	<u>283,412</u>	<u>283,412</u>	<u>283,412</u>	<u>-</u>
Fund balance - ending	<u>\$ 216,812</u>	<u>\$ 204,312</u>	<u>\$ 274,786</u>	<u>\$ 70,474</u>

Law Library Fund - 39800			
Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 180,000	\$ 180,000	\$ 210,961	\$ 30,961
1,250	1,250	17,049	15,799
<u>12,500</u>	<u>12,500</u>	<u>12,168</u>	<u>(332)</u>
<u>193,750</u>	<u>193,750</u>	<u>240,178</u>	<u>46,428</u>
81,109	82,109	81,042	1,067
471,800	471,952	239,532	232,420
<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>572,909</u>	<u>574,061</u>	<u>320,574</u>	<u>253,487</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(379,159)</u>	<u>(380,311)</u>	<u>(80,396)</u>	<u>299,915</u>
<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<u>(309,159)</u>	<u>(310,311)</u>	<u>(10,396)</u>	<u>299,915</u>
<u>187,769</u>	<u>187,769</u>	<u>187,769</u>	<u>-</u>
<u>\$(121,390)</u>	<u>\$(122,542)</u>	<u>\$ 177,373</u>	<u>\$ 299,915</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, 2023*

	Mosquito Control District Fund - 39900			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Property taxes	\$ 2,151,430	\$ 2,151,430	\$ 2,120,592	\$(30,838)
Investment income	8,000	8,000	61,861	53,861
Miscellaneous	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Total revenues	<u>2,159,930</u>	<u>2,159,930</u>	<u>2,182,453</u>	<u>22,523</u>
Expenditures:				
Health and Welfare:				
Salaries and wages, and employee benefits	1,330,947	1,330,947	1,244,770	86,177
Operating expenditures	1,584,200	1,584,276	617,216	967,060
Capital outlay	<u>53,000</u>	<u>53,000</u>	<u>41,765</u>	<u>11,235</u>
Total Health and Welfare	<u>2,968,147</u>	<u>2,968,223</u>	<u>1,903,751</u>	<u>1,064,472</u>
Net change in fund balance	(808,217)	(808,293)	278,702	1,086,995
Fund balance - beginning	<u>1,369,335</u>	<u>1,369,335</u>	<u>1,369,335</u>	<u>-</u>
Fund balance - ending	<u>\$ 561,118</u>	<u>\$ 561,042</u>	<u>\$ 1,648,037</u>	<u>\$ 1,086,995</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, 2023*

	2016 Limited Tax Refunding I & S Fund - 41000			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 1,122,227	\$ 1,122,227	\$ 1,111,473	\$(10,754)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>50,053</u>	<u>49,053</u>
Total revenues	<u>1,123,227</u>	<u>1,123,227</u>	<u>1,161,526</u>	<u>38,299</u>
Expenditures:				
Debt service:				
Principal	945,000	945,000	945,000	-
Interest and fiscal charges	<u>153,600</u>	<u>153,600</u>	<u>153,600</u>	<u>-</u>
Total expenditures	<u>1,098,600</u>	<u>1,098,600</u>	<u>1,098,600</u>	<u>-</u>
Net change in fund balance	24,627	24,627	62,926	38,299
Fund balance - beginning	<u>1,053,857</u>	<u>1,053,857</u>	<u>1,053,857</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,078,484</u>	<u>\$ 1,078,484</u>	<u>\$ 1,116,783</u>	<u>\$ 38,299</u>

2012 Certificate of Obligation I & S Fund - 42000

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,031,200	\$ 2,031,200	\$ 2,014,620	\$ (16,580)
<u>200</u>	<u>200</u>	<u>10,974</u>	<u>10,774</u>
<u>2,031,400</u>	<u>2,031,400</u>	<u>2,025,594</u>	<u>(5,806)</u>
1,250,000	1,250,000	1,250,000	-
<u>739,950</u>	<u>739,950</u>	<u>739,950</u>	<u>-</u>
<u>1,989,950</u>	<u>1,989,950</u>	<u>1,989,950</u>	<u>-</u>
41,450	41,450	35,644	(5,806)
<u>13,398</u>	<u>13,398</u>	<u>13,398</u>	<u>-</u>
<u>\$ 54,848</u>	<u>\$ 54,848</u>	<u>\$ 49,042</u>	<u>\$ (5,806)</u>

BRAZORIA COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Debt Service Funds - Continued
For the Year Ended September 30, 2023*

	2018 Certificate of Obligation Bonds I & S Fund - 42100			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Property taxes	\$ 667,846	\$ 667,846	\$ 666,183	\$(1,663)
Investment income	<u>500</u>	<u>500</u>	<u>21,642</u>	<u>21,142</u>
Total revenues	<u>668,346</u>	<u>668,346</u>	<u>687,825</u>	<u>19,479</u>
Expenditures:				
Debt service:				
Principal	320,000	320,000	320,000	-
Interest and fiscal charges	<u>333,900</u>	<u>333,900</u>	<u>333,900</u>	<u>-</u>
Total expenditures	<u>653,900</u>	<u>653,900</u>	<u>653,900</u>	<u>-</u>
Net change in fund balance	14,446	14,446	33,925	19,479
Fund balance - beginning	<u>395,127</u>	<u>395,127</u>	<u>395,127</u>	<u>-</u>
Fund balance - ending	<u>\$ 409,573</u>	<u>\$ 409,573</u>	<u>\$ 429,052</u>	<u>\$ 19,479</u>

2021 Certificate of Obligation I & S Fund - 42200

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 2,616,911	\$ 2,616,911	\$ 2,590,767	\$ (26,144)
<u>200</u>	<u>200</u>	<u>172,192</u>	<u>171,992</u>
<u>2,617,111</u>	<u>2,617,111</u>	<u>2,762,959</u>	<u>145,848</u>
225,000	225,000	225,000	-
<u>3,383,275</u>	<u>3,384,775</u>	<u>3,384,775</u>	<u>-</u>
<u>3,608,275</u>	<u>3,609,775</u>	<u>3,609,775</u>	<u>-</u>
(991,164)	(992,664)	(846,816)	145,848
<u>3,851,165</u>	<u>3,851,165</u>	<u>3,851,165</u>	<u>-</u>
<u>\$ 2,860,001</u>	<u>\$ 2,858,501</u>	<u>\$ 3,004,349</u>	<u>\$ 145,848</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, 2023*

	Road Bonds Mobility I & S Fund - 45000			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Property taxes	\$ 3,503,284	\$ 3,503,284	\$ 3,473,967	\$(29,317)
Investment income	1,000	1,000	145,817	144,817
Total revenues	<u>3,504,284</u>	<u>3,504,284</u>	<u>3,619,784</u>	<u>115,500</u>
Expenditures:				
Debt service:				
Principal	2,565,000	2,565,000	2,565,000	-
Interest and fiscal charges	<u>900,625</u>	<u>910,325</u>	<u>899,125</u>	<u>11,200</u>
Total expenditures	<u>3,465,625</u>	<u>3,475,325</u>	<u>3,464,125</u>	<u>11,200</u>
Net change in fund balance	38,659	28,959	155,659	126,700
Fund balance - beginning	<u>3,014,316</u>	<u>3,014,316</u>	<u>3,014,316</u>	-
Fund balance - ending	<u>\$ 3,052,975</u>	<u>\$ 3,043,275</u>	<u>\$ 3,169,975</u>	<u>\$ 126,700</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, 2023*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues:				
Sales of fuel and supplies	\$ 2,000,000	\$ 2,735,000	\$ 2,804,997	\$ 69,997
Operating grants	-	-	161,424	161,424
Rentals	565,000	635,000	662,096	27,096
Fees	270,000	440,000	422,464	(17,536)
Miscellaneous	65,000	65,000	72,728	7,728
Net operating revenue	<u>2,900,000</u>	<u>3,875,000</u>	<u>4,123,709</u>	<u>248,709</u>
Operating Expenses:				
Salaries and wages	813,591	828,591	828,359	232
Cost of fuel	1,929,000	2,594,000	2,469,781	124,219
Employee benefits	345,127	345,127	406,830	(61,703)
Supplies	137,880	262,880	109,281	153,599
Other charges	652,750	737,490	343,676	393,814
Depreciation	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,313,643</u>	<u>86,357</u>
Total operating expenses	<u>5,278,348</u>	<u>6,168,088</u>	<u>5,471,570</u>	<u>696,518</u>
Operating loss	<u>(2,378,348)</u>	<u>(2,293,088)</u>	<u>(1,347,861)</u>	<u>945,227</u>
Non-Operating Revenues:				
Gain on disposal of capital assets	-	-	13,677	13,677
Total non-operating revenues	-	-	<u>13,677</u>	<u>13,677</u>
Net loss before transfers	(2,378,348)	(2,293,088)	(1,334,184)	958,904
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Change in net position	<u>(2,478,348)</u>	<u>(2,393,088)</u>	<u>(1,334,184)</u>	<u>1,058,904</u>
Net position - beginning	<u>12,331,953</u>	<u>12,331,953</u>	<u>12,331,953</u>	<u>-</u>
Net position - ending	<u>\$ 9,853,605</u>	<u>\$ 9,938,865</u>	<u>\$ 10,997,769</u>	<u>\$ 1,058,904</u>

BRAZORIA COUNTY, TEXAS

Exhibit 22

Combining Statement of Net Position -
Internal Service Funds
September 30, 2023

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
ASSETS:				
Cash and temporary investments	\$ 1,305,436	\$ 8,976,240	\$ 136,420	\$ 10,418,096
Receivables (net of allowance for uncollectibles):				
Accounts receivable	<u>-</u>	<u>759,104</u>	<u>13,403</u>	<u>772,507</u>
Total assets	<u>1,305,436</u>	<u>9,735,344</u>	<u>149,823</u>	<u>11,190,603</u>
LIABILITIES:				
Accounts and accrued liabilities payable	53,765	9,103	251	63,119
Estimated claims payable	<u>400,000</u>	<u>2,550,638</u>	<u>-</u>	<u>2,950,638</u>
Total liabilities	<u>453,765</u>	<u>2,559,741</u>	<u>251</u>	<u>3,013,757</u>
NET POSITION:				
Unrestricted net position	<u>851,671</u>	<u>7,175,603</u>	<u>149,572</u>	<u>8,176,846</u>
Total net position	<u>\$ 851,671</u>	<u>\$ 7,175,603</u>	<u>\$ 149,572</u>	<u>\$ 8,176,846</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, 2023*

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Operating Revenues:				
Contributions for self-insurance	\$ -	\$ 22,746,049	\$ 724,872	\$ 23,470,921
Total operating revenues	<u>-</u>	<u>22,746,049</u>	<u>724,872</u>	<u>23,470,921</u>
Operating Expenses:				
Legal expenses and settlements	403,069	-	-	403,069
Health claims expense	-	20,769,646	-	20,769,646
Health services expense	-	-	798,328	798,328
Administrative expense	-	2,340,844	24,410	2,365,254
Total operating expenses	<u>403,069</u>	<u>23,110,490</u>	<u>822,738</u>	<u>24,336,297</u>
Operating loss	(403,069)	(364,441)	(97,866)	(865,376)
Non-Operating Revenue:				
Investment income	<u>42,425</u>	<u>383,282</u>	<u>-</u>	<u>425,707</u>
Net income (loss) before transfers	(360,644)	18,841	(97,866)	(439,669)
Transfers in	448,898	-	179,000	627,898
Transfers out	<u>-</u>	<u>(179,000)</u>	<u>-</u>	<u>(179,000)</u>
Change in net position	88,254	(160,159)	81,134	9,229
Net position - beginning	<u>763,417</u>	<u>7,335,762</u>	<u>68,438</u>	<u>8,167,617</u>
Net position - ending	<u>\$ 851,671</u>	<u>\$ 7,175,603</u>	<u>\$ 149,572</u>	<u>\$ 8,176,846</u>

BRAZORIA COUNTY, TEXAS

Exhibit 24

Combining Statement of Cash Flows -

Internal Service Funds

For the Year Ended September 30, 2023

	Self Insurance Liability	Self Insurance Health	Self Insurance Health Clinic	Total
Cash Flows from Operating Activities:				
Cash flows received from employees and other funds	\$ -	\$ 22,714,939	\$ 723,988	\$ 23,438,927
Cash paid to and on behalf of employees	-	(19,491,226)	(798,328)	(20,289,554)
Cash paid to suppliers and others	(349,664)	(3,623,637)	(24,540)	(3,997,841)
Cash paid to other funds	-	-	-	-
Net cash used by operating activities	<u>(349,664)</u>	<u>(399,924)</u>	<u>(98,880)</u>	<u>(848,468)</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers from other funds	448,898	-	179,000	627,898
Transfers to other funds	-	(179,000)	-	(179,000)
Net cash provided (used) by non-capital financing activities	<u>448,898</u>	<u>(179,000)</u>	<u>179,000</u>	<u>448,898</u>
Cash Flows from Capital and Financing Activities:				
Net cash provided (used) by capital and financing activities	-	-	-	-
Cash Flows from Investing Activities:				
Investment income	<u>42,425</u>	<u>383,282</u>	-	<u>425,707</u>
Net cash provided by investment activities	<u>42,425</u>	<u>383,282</u>	-	<u>425,707</u>
Net change in cash and temporary investments	141,659	(195,642)	80,120	26,137
Cash and temporary investments - beginning	<u>1,163,777</u>	<u>9,171,882</u>	<u>56,300</u>	<u>10,391,959</u>
Cash and temporary investments - ending	<u>\$ 1,305,436</u>	<u>\$ 8,976,240</u>	<u>\$ 136,420</u>	<u>\$ 10,418,096</u>
Reconciliation of Operating Loss to Net Cash Used By Operating Activities:				
Operating Activities:				
Operating loss	\$(403,069)	\$(364,441)	\$(97,866)	\$(865,376)
Changes in Assets and Liabilities:				
Decrease In:				
Accounts receivable	-	(31,110)	(884)	(31,994)
Increase (Decrease) in:				
Accounts and accrued liabilities payable	53,405	(1,282,793)	(130)	(1,229,518)
Estimated claims payable	-	<u>1,278,420</u>	-	<u>1,278,420</u>
Net cash used for operating activities	<u>\$(349,664)</u>	<u>\$(399,924)</u>	<u>\$(98,880)</u>	<u>\$(848,468)</u>

BRAZORIA COUNTY, TEXAS

Combining Statement of Fiduciary Net Position
September 30, 2023

Exhibit 25

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
ASSETS:				
Cash and temporary investments	\$ 2,163,544	\$ 1,495,928	\$ 15,941,593	\$ 19,601,065
Accounts receivable	5,108	-	-	5,108
Other assets	<u>17,299</u>	<u>1,504</u>	<u>-</u>	<u>18,803</u>
Total assets	<u>2,185,951</u>	<u>1,497,432</u>	<u>15,941,593</u>	<u>19,624,976</u>
LIABILITIES:				
Accounts and accrued liabilities payable	54,514	255,930	-	310,444
Held for others	-	-	15,941,593	15,941,593
Due to other governments	<u>-</u>	<u>1,072</u>	<u>-</u>	<u>1,072</u>
Total liabilities	<u>54,514</u>	<u>257,002</u>	<u>15,941,593</u>	<u>16,253,109</u>
NET POSITION:				
Individuals, organization and other governments	<u>2,131,437</u>	<u>1,240,430</u>	<u>-</u>	<u>3,371,867</u>
Total net position	<u>\$ 2,131,437</u>	<u>\$ 1,240,430</u>	<u>\$ -</u>	<u>\$ 3,371,867</u>

BRAZORIA COUNTY, TEXAS

Exhibit 26

*Combining Statement of Change in Fiduciary Net Position
For the Year Ended September 30, 2023*

	Groundwater Conservation Fund	Adult Probation Fund	County & District Clerk Fund	Total Custodial Funds
Additions:				
Collections for groundwater conservation	\$ 673,972	\$ -	\$ -	\$ 673,972
Collections for adult probation	-	5,018,461	-	5,018,461
Held for others	-	-	15,941,593	15,941,593
Investment income	<u>85,326</u>	<u>55,519</u>	<u>-</u>	<u>140,845</u>
Total additions	<u>759,298</u>	<u>5,073,980</u>	<u>15,941,593</u>	<u>21,774,871</u>
Deductions:				
Payments for groundwater conservation	484,116	-	-	484,116
Payments for adult probation	-	5,419,081	-	5,419,081
Payments to individuals	<u>-</u>	<u>-</u>	<u>15,941,593</u>	<u>15,941,593</u>
Total deductions	<u>484,116</u>	<u>5,419,081</u>	<u>15,941,593</u>	<u>21,844,790</u>
Net change in net position	275,182	(345,101)	-	(69,919)
Net position - beginning	<u>1,856,255</u>	<u>1,585,531</u>	<u>-</u>	<u>3,441,786</u>
Net position - ending	<u>\$ 2,131,437</u>	<u>\$ 1,240,430</u>	<u>\$ -</u>	<u>\$ 3,371,867</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 27

Financial Data Schedule (FDS)

Statement of Net Position

September 30, 2023

FDS Line #	FDS Line Account Title	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	Total
111	Cash - unrestricted	\$ 1,207,233	\$ -	\$ 1,207,233
113	Cash - other restricted	<u>-</u>	<u>179,896</u>	<u>179,896</u>
100	Total cash	<u>1,207,233</u>	<u>179,896</u>	<u>1,387,129</u>
121	Accounts receivable - PHA projects	<u>16,147</u>	<u>-</u>	<u>16,147</u>
120	Total receivables net of allowance for doubtful accounts	<u>16,147</u>	<u>-</u>	<u>16,147</u>
142	Prepaid expenses and other assets	<u>16,314</u>	<u>-</u>	<u>16,314</u>
150	Total current assets	<u>1,239,694</u>	<u>179,896</u>	<u>1,419,590</u>
190	Total assets	<u>1,239,694</u>	<u>179,896</u>	<u>1,419,590</u>
200	Deferred outflow of resources	<u>-</u>	<u>-</u>	<u>-</u>
290	Total assets and deferred outflow of resources	<u>\$ 1,239,694</u>	<u>\$ 179,896</u>	<u>\$ 1,419,590</u>
345	Other current liabilities	<u>16,287</u>	<u>1,080</u>	<u>17,367</u>
310	Total current liabilities	<u>16,287</u>	<u>1,080</u>	<u>17,367</u>
350	Total non-current liabilities	<u>-</u>	<u>-</u>	<u>-</u>
300	Total liabilities	<u>16,287</u>	<u>1,080</u>	<u>17,367</u>
400	Deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>
509.3	Restricted net position	<u>-</u>	<u>178,816</u>	<u>178,816</u>
512.3	Unrestricted net position	<u>1,223,407</u>	<u>-</u>	<u>1,223,407</u>
513	Total net position	<u>1,223,407</u>	<u>178,816</u>	<u>1,402,223</u>
600	Total liabilities, deferred inflows of resources and net position	<u>\$ 1,239,694</u>	<u>\$ 179,896</u>	<u>\$ 1,419,590</u>

HOUSING AUTHORITY OF BRAZORIA COUNTY, TEXAS (TX484)

Exhibit 28

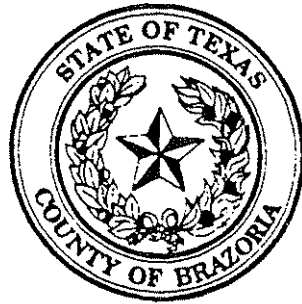
Financial Data Schedule (FDS)

Statement Of Activities

For the Year Ended September 30, 2023

FDS Line#	FDS Line Account Title	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	Total
70600	HUD PHA operating grants	\$ 5,009,680	\$ 556,230	\$ 5,565,910
71100	Investment income - unrestricted	44,847	-	44,847
71400	Fraud recovery	33,748	-	33,748
71500	Other revenue	353,741	-	353,741
72000	Investment income - restricted	<u>1,592</u>	<u>6,367</u>	<u>7,959</u>
70000	Total revenue	<u>5,443,608</u>	<u>562,597</u>	<u>6,006,205</u>
91100	Administrative salaries	412,640	16,121	428,761
91400	Advertising and marketing	270	-	270
91500	Employee benefit contributions - administrative	146,061	7,858	153,919
91600	Office expenses	16,070	-	16,070
91800	Travel	11,930	-	11,930
91810	Allocated overhead	755	-	755
91900	Other	<u>40,126</u>	<u>-</u>	<u>40,126</u>
91000	Total operating - administrative	<u>627,852</u>	<u>23,979</u>	<u>651,831</u>
92400	Tenant services - other	<u>-</u>	<u>2,702</u>	<u>2,702</u>
92500	Total tenant services	<u>-</u>	<u>2,702</u>	<u>2,702</u>
96130	Workmen's compensation	<u>427</u>	<u>17</u>	<u>444</u>
96100	Total insurance premiums	<u>427</u>	<u>17</u>	<u>444</u>
96900	Total operating expenses	<u>628,279</u>	<u>26,698</u>	<u>654,977</u>
97000	Excess of operating revenue over operating expenses	<u>4,815,329</u>	<u>535,899</u>	<u>5,351,228</u>
97300	Housing assistance payments	4,457,969	436,959	4,894,928
97350	HAP Portability-In	<u>252,447</u>	<u>-</u>	<u>252,447</u>
90000	Total expenses	<u>5,338,695</u>	<u>463,657</u>	<u>5,802,352</u>
10000	Excess (deficiency) of total revenue over total	104,913	98,940	203,853
11030	Beginning equity	1,118,494	79,876	1,198,370
11170	Administrative fee equity	<u>1,223,407</u>	<u>-</u>	<u>1,223,407</u>
11180	Housing assistance payments equity	<u>\$ -</u>	<u>\$ 178,816</u>	<u>\$ 178,816</u>
11190	Unit months available	<u>7,196</u>	<u>636</u>	<u>7,832</u>
11210	Number of unit months leased	<u>6,975</u>	<u>604</u>	<u>7,579</u>

STATISTICAL SECTION



BRAZORIA COUNTY, TEXAS

Statistical Section
(unaudited)

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

Contents	<u>Page</u>
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<u>Financial Trends</u>	252-263
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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>	264-271
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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>	272-277
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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>	278-279
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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>	280-288
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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				
	2014	2015	2016	2017	2018
Governmental Activities:					
Net investment in capital assets	\$ 177,510,442	\$ 190,567,382	\$ 210,188,517	\$ 231,459,172	\$ 241,023,067
Restricted For:					
Public transportation projects	16,721,519	21,553,918	27,346,470	25,909,740	29,026,604
Debt service	3,742,201	4,278,259	7,674,598	9,717,391	10,229,673
Records management	-	3,105,754	3,495,356	3,680,850	4,181,205
Other purposes	7,582,694	5,221,242	7,144,425	7,648,450	6,718,265
Unrestricted	<u>67,556,823</u>	<u>76,975,016</u>	<u>65,733,042</u>	<u>62,175,256</u>	<u>25,194,681</u>
Total governmental activities net position	<u>\$ 273,113,679</u>	<u>\$ 301,701,571</u>	<u>\$ 321,582,408</u>	<u>\$ 340,590,859</u>	<u>\$ 316,373,495</u>
Business-type Activities:					
Net investment in capital assets	\$ 19,869,765	\$ 21,210,397	\$ 20,323,878	\$ 20,086,292	\$ 18,905,534
Restricted For:					
Other purposes	-	-	-	23,333	-
Unrestricted	<u>328,977</u>	<u>592,390</u>	<u>294,750</u>	<u>(583,380)</u>	<u>(962,440)</u>
Total business-type activities net position	<u>\$ 20,198,742</u>	<u>\$ 21,802,787</u>	<u>\$ 20,618,628</u>	<u>\$ 19,526,245</u>	<u>\$ 17,943,094</u>
Primary Government:					
Net investment in capital assets	\$ 197,380,207	\$ 211,777,779	\$ 230,512,395	\$ 251,545,464	\$ 259,928,601
Restricted	28,046,414	34,159,173	45,660,849	46,979,764	50,155,747
Unrestricted	<u>67,885,800</u>	<u>77,567,406</u>	<u>66,027,792</u>	<u>61,591,976</u>	<u>24,232,241</u>
Total primary government net position	<u>\$ 293,312,421</u>	<u>\$ 323,504,358</u>	<u>\$ 342,201,036</u>	<u>\$ 360,117,104</u>	<u>\$ 334,316,589</u>

Source: Annual Comprehensive Financial Report (Statement of Net Position)

Table 1

Fiscal Year				
2019	2020	2021	2022	2023
\$ 274,193,972	\$ 314,308,327	\$ 347,661,989	\$ 373,461,940	\$ 405,962,450
25,748,885	11,580,784	13,000,766	15,453,225	19,308,067
13,170,547	14,175,050	17,697,602	17,974,064	17,445,962
4,607,297	4,562,660	5,058,786	5,597,831	5,839,050
6,324,607	7,553,867	13,198,931	10,822,426	12,379,074
<u>35,086,626</u>	<u>61,965,800</u>	<u>52,162,919</u>	<u>59,495,111</u>	<u>55,794,873</u>
<u>\$ 359,131,934</u>	<u>\$ 414,146,488</u>	<u>\$ 448,780,993</u>	<u>\$ 482,804,597</u>	<u>\$ 516,729,476</u>
\$ 18,496,602	\$ 17,357,918	\$ 16,060,113	\$ 14,837,284	\$ 13,549,807
-	-	-	-	-
(1,835,488)	(2,078,243)	(2,406,258)	(2,498,345)	(2,549,637)
<u>\$ 16,661,114</u>	<u>\$ 15,279,675</u>	<u>\$ 13,653,855</u>	<u>\$ 12,338,939</u>	<u>\$ 11,000,170</u>
\$ 292,690,574	\$ 331,666,245	\$ 363,722,102	\$ 388,299,224	\$ 419,512,257
49,851,336	37,872,361	48,956,085	49,847,546	54,972,153
<u>33,251,138</u>	<u>59,887,557</u>	<u>49,756,661</u>	<u>56,996,766</u>	<u>53,245,236</u>
<u>\$ 375,793,048</u>	<u>\$ 429,426,163</u>	<u>\$ 462,434,848</u>	<u>\$ 495,143,536</u>	<u>\$ 527,729,646</u>

BRAZORIA COUNTY, TEXAS

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2014	2015	2016	2017	2018
Expenses					
Governmental Activities:					
General administration	\$ 9,482,542	\$ 9,819,841	\$ 13,333,069	\$ 14,256,255	\$ 15,943,484
Judicial and legal	19,631,411	20,702,777	27,480,125	26,160,276	28,537,150
Financial administration	12,903,144	14,199,026	16,962,227	16,585,661	17,830,059
Elections	424,419	593,251	755,090	754,753	836,365
Public facilities	4,552,789	4,247,946	5,161,249	5,259,745	5,225,522
Public safety	20,547,826	20,549,314	27,044,603	27,179,614	27,482,318
Corrections	27,590,517	28,672,523	35,532,021	33,551,741	33,957,749
Public transportation	32,301,984	27,695,529	37,065,270	45,740,054	37,398,020
Health and welfare	12,719,101	10,961,502	13,335,024	14,497,556	14,577,622
Public assistance	321,000	341,462	346,000	332,676	403,000
Culture and recreation	9,749,878	10,516,642	13,188,901	13,131,875	13,987,290
Conservation	399,428	394,293	508,036	535,470	506,265
Environmental protection	248,221	248,480	321,618	237,091	392,236
Community development	3,662,694	6,165,252	3,388,193	3,372,148	1,820,655
Interest and fiscal charges	4,401,503	3,640,139	1,143,440	2,297,450	2,895,303
Total governmental activities expenses	<u>158,936,457</u>	<u>158,747,977</u>	<u>195,564,866</u>	<u>203,892,365</u>	<u>201,793,038</u>
Business-type Activities:					
Airport	<u>4,812,519</u>	<u>3,788,609</u>	<u>3,772,731</u>	<u>3,918,718</u>	<u>4,275,005</u>
Total business-type activities expenses	<u>4,812,519</u>	<u>3,788,609</u>	<u>3,772,731</u>	<u>3,918,718</u>	<u>4,275,005</u>
Total primary government expenses	<u>\$ 163,748,976</u>	<u>\$ 162,536,586</u>	<u>\$ 199,337,597</u>	<u>\$ 207,811,083</u>	<u>\$ 206,068,043</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
General administration	\$ 4,858,893	\$ 3,447,340	\$ 3,546,875	\$ 3,344,021	\$ 3,473,990
Judicial and legal	9,459,558	15,767,444	10,678,104	12,217,919	5,671,148
Financial administration	3,242,108	3,413,795	3,828,331	3,807,513	4,180,739
Elections	213,604	159,259	217,783	204,982	228,514
Public facilities	44,544	50,769	65,568	241,048	275,973
Public safety	1,319,332	1,257,535	1,597,103	1,676,667	1,760,985
Corrections	1,321,862	1,432,280	1,801,471	1,825,059	2,032,401
Public transportation	7,959,239	4,355,858	4,312,980	4,284,827	4,592,759
Health and welfare	375,082	390,289	447,359	465,259	536,992
Culture and recreation	356,613	376,878	381,621	385,641	464,922
Conservation	5,578	8,120	10,526	16,799	19,107
Environmental protection	7,350	8,544	11,232	8,315	9,952
Community development	-	6,680	8,691	9,100	9,629
Operating grants and contributions	15,336,408	17,034,646	15,483,005	27,063,149	17,459,322
Capital grants and contributions	<u>9,227,520</u>	<u>7,324,038</u>	<u>22,400,581</u>	<u>12,904,515</u>	<u>3,800,879</u>
Total governmental activities program revenues	<u>53,727,691</u>	<u>55,033,475</u>	<u>64,791,230</u>	<u>68,454,814</u>	<u>44,517,312</u>

		Fiscal Year							
		2019	2020	2021	2022	2023			
\$	16,810,991	\$	12,484,814	\$	16,701,091	\$	29,931,958	\$	20,662,813
	27,314,883		22,906,740		27,526,421		27,545,358		32,775,012
	18,805,435		16,887,764		19,742,052		19,473,707		21,426,258
	1,361,669		1,720,753		2,174,926		4,061,929		1,979,365
	5,247,189		5,062,521		5,956,276		6,112,484		7,220,306
	27,381,203		24,575,882		31,115,701		32,075,237		37,665,990
	32,662,051		27,216,528		33,425,671		34,970,761		42,127,375
	34,073,697		35,138,282		37,954,652		38,399,837		40,250,137
	13,889,607		12,747,049		15,098,035		15,052,666		16,077,777
	527,800		413,000		358,000		358,000		416,800
	13,473,732		12,208,080		14,401,869		14,996,148		16,586,269
	474,122		321,954		379,323		423,444		572,261
	309,487		262,279		3,812,363		3,101,069		3,185,410
	3,361,334		7,838,618		5,754,091		4,568,504		6,075,405
	<u>2,816,633</u>		<u>2,757,023</u>		<u>2,059,956</u>		<u>5,115,959</u>		<u>4,161,373</u>
	<u>198,509,833</u>		<u>182,541,287</u>		<u>216,460,427</u>		<u>236,187,061</u>		<u>251,182,551</u>
	<u>4,404,534</u>		<u>3,730,554</u>		<u>3,633,163</u>		<u>4,978,116</u>		<u>5,526,871</u>
	<u>4,404,534</u>		<u>3,730,554</u>		<u>3,633,163</u>		<u>4,978,116</u>		<u>5,526,871</u>
\$	<u>202,914,367</u>	\$	<u>186,271,841</u>	\$	<u>220,093,590</u>	\$	<u>241,165,177</u>	\$	<u>256,709,422</u>
\$	3,637,744	\$	3,467,464	\$	3,635,375	\$	3,780,694	\$	3,343,346
	14,032,244		7,345,905		9,548,355		9,554,814		10,815,700
	4,281,105		4,148,765		4,365,719		4,994,378		5,249,673
	358,305		152,296		528,650		380,787		503,459
	83,985		84,740		84,979		102,090		99,985
	1,733,321		1,699,289		2,205,927		2,564,014		2,550,930
	1,988,354		2,009,717		2,226,130		2,624,860		2,913,444
	4,586,095		4,546,637		4,726,941		4,965,013		5,016,801
	537,995		539,251		591,807		719,037		634,953
	485,501		454,508		662,129		587,315		579,893
	12,942		20,109		20,221		25,637		24,198
	9,908		9,851		11,928		16,003		15,886
	24,558		31,351		12,825		11,159		16,300
	36,340,548		31,760,968		41,531,306		48,864,394		37,424,554
	<u>6,743,377</u>		<u>13,083,821</u>		<u>10,918,303</u>		<u>11,546,278</u>		<u>14,676,591</u>
	<u>74,855,982</u>		<u>69,354,672</u>		<u>81,070,595</u>		<u>90,736,473</u>		<u>83,865,713</u>

BRAZORIA COUNTY, TEXAS

Changes in Net Position - Continued

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year				
	2014	2015	2016	2017	2018
Business-type Activities:					
Charges for Services	\$ 3,409,103	\$ 2,552,465	\$ 2,214,867	\$ 2,465,723	\$ 2,912,439
Operating Grants and Contributions	57,014	56,643	50,000	49,999	50,000
Capital Grants and Contributions	1,999,330	2,194,205	65,169	310,613	-
Total business-type activities program revenues	<u>5,465,447</u>	<u>4,803,313</u>	<u>2,330,036</u>	<u>2,826,335</u>	<u>2,962,439</u>
Total primary government program revenues	<u>\$ 59,193,138</u>	<u>\$ 59,836,788</u>	<u>\$ 67,121,266</u>	<u>\$ 71,281,149</u>	<u>\$ 47,479,751</u>
Net (Expense)/Revenue:					
Governmental activities	\$(105,208,766)	\$(103,714,502)	\$(130,773,636)	\$(135,437,551)	\$(157,275,726)
Business-type activities	<u>652,928</u>	<u>1,014,704</u>	<u>(1,442,695)</u>	<u>(1,092,383)</u>	<u>(1,312,566)</u>
Total primary governmental net expense	<u>(104,555,838)</u>	<u>(102,699,798)</u>	<u>(132,216,331)</u>	<u>(136,529,934)</u>	<u>(158,588,292)</u>
General Revenues & Other Changes in Net Position					
Governmental Activities:					
Property taxes	104,524,246	110,895,732	116,355,826	118,684,474	122,695,031
Sales and other taxes	22,400,586	28,255,671	31,299,375	33,270,942	34,953,712
Grants and contributions not restricted to specific programs	321,088	709,617	1,607,901	47,527	77,234
Investment income	429,659	499,740	775,821	1,373,196	2,557,533
Gain on sale of capital assets	280,921	99,302	217,277	59,747	73,625
Miscellaneous	305,676	1,934,315	656,809	1,010,116	651,734
Transfers	-	(690,800)	(258,536)	-	-
Total governmental activities	<u>128,262,176</u>	<u>141,703,577</u>	<u>150,654,473</u>	<u>154,446,002</u>	<u>161,008,869</u>
Business-type Activities:					
Investment income	168	-	-	-	373
Miscellaneous	3,791	-	-	-	-
Transfers	-	690,800	258,536	-	-
Total business-type activities	<u>3,959</u>	<u>690,800</u>	<u>258,536</u>	<u>-</u>	<u>373</u>
Total primary government	<u>128,266,135</u>	<u>142,394,377</u>	<u>150,913,009</u>	<u>154,446,002</u>	<u>161,009,242</u>
Change in Net Position					
Governmental activities	23,053,410	37,989,075	19,880,837	19,008,451	3,733,143
Business-type activities	<u>656,887</u>	<u>1,705,504</u>	<u>(1,184,159)</u>	<u>(1,092,383)</u>	<u>(1,312,193)</u>
Total primary government	<u>\$ 23,710,297</u>	<u>\$ 39,694,579</u>	<u>\$ 18,696,678</u>	<u>\$ 17,916,068</u>	<u>\$ 2,420,950</u>

Fiscal Year				
2019	2020	2021	2022	2023
\$ 3,010,964	\$ 2,075,086	\$ 1,879,926	\$ 3,568,200	\$ 4,013,001
90,303	274,029	127,417	95,000	161,424
-	-	-	-	-
<u>3,101,267</u>	<u>2,349,115</u>	<u>2,007,343</u>	<u>3,663,200</u>	<u>4,174,425</u>
<u>\$ 77,957,249</u>	<u>\$ 71,703,787</u>	<u>\$ 83,077,938</u>	<u>\$ 94,399,673</u>	<u>\$ 88,040,138</u>
\$(123,653,851)	\$(113,186,615)	\$(135,389,832)	\$(145,450,588)	\$(167,316,838)
(1,303,267)	(1,381,439)	(1,625,820)	(1,314,916)	(1,352,446)
(124,957,118)	(114,568,054)	(137,015,652)	(146,765,504)	(168,669,284)
126,124,289	129,619,290	134,699,363	139,807,055	144,779,899
34,405,177	36,071,629	34,007,261	37,391,852	41,314,801
70,202	13,094	158,383	130,310	203,588
4,000,026	1,828,793	307,728	1,094,147	13,352,159
159,277	102,710	-	-	-
1,674,561	759,081	851,602	1,050,828	1,591,270
(21,242)	-	-	-	-
<u>166,412,290</u>	<u>168,394,597</u>	<u>170,024,337</u>	<u>179,474,192</u>	<u>201,241,717</u>
45	-	-	-	-
-	-	-	-	13,677
<u>21,242</u>	-	-	-	-
<u>21,287</u>	-	-	-	<u>13,677</u>
<u>166,433,577</u>	<u>168,394,597</u>	<u>170,024,337</u>	<u>179,474,192</u>	<u>201,255,394</u>
42,758,439	55,207,982	34,634,505	34,023,604	33,924,879
(1,281,980)	(1,381,439)	(1,625,820)	(1,314,916)	(1,338,769)
<u>\$ 41,476,459</u>	<u>\$ 53,826,543</u>	<u>\$ 33,008,685</u>	<u>\$ 32,708,688</u>	<u>\$ 32,586,110</u>

BRAZORIA COUNTY, TEXAS*Fund Balances, Governmental Funds**Last Ten Fiscal Years**(modified accrual basis of accounting)*

	Fiscal Year				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund:					
Nonspendable	\$ 9,863,383	\$ 12,549,827	\$ 13,860,880	\$ 1,147,613	\$ 1,435,315
Restricted	102,797	94,151	96,059	101,041	93,390
Committed	938,565	808,460	775,536	803,179	753,344
Unassigned	<u>52,891,607</u>	<u>64,255,372</u>	<u>75,587,237</u>	<u>93,351,198</u>	<u>102,210,746</u>
Total general fund	<u>\$ 63,796,352</u>	<u>\$ 77,707,810</u>	<u>\$ 90,319,712</u>	<u>\$ 95,403,031</u>	<u>\$ 104,492,795</u>
All Other Governmental Funds:					
Nonspendable	\$ 1,217,016	\$ 1,335,749	\$ 1,426,375	\$ 1,095,455	\$ 852,568
Restricted	39,060,016	41,894,278	51,067,721	47,605,744	57,566,618
Committed	6,387,244	1,008,271	897,615	858,914	900,466
Unassigned	<u>(122,709)</u>	<u>(15,673)</u>	<u>(523,030)</u>	<u>(98,043)</u>	<u>(4,320,798)</u>
Total all other governmental funds	<u>\$ 46,541,567</u>	<u>\$ 44,222,625</u>	<u>\$ 52,868,681</u>	<u>\$ 49,462,070</u>	<u>\$ 54,998,854</u>

Table 3

Fiscal Year				
2019	2020	2021	2022	2023
\$ 1,787,794	\$ 2,212,018	\$ 3,360,917	\$ 3,641,358	\$ 3,532,072
87,764	72,978	67,285	116,854	228,915
781,807	795,120	785,138	770,203	920,312
<u>106,867,643</u>	<u>110,226,060</u>	<u>95,307,373</u>	<u>92,045,263</u>	<u>95,611,257</u>
<u>\$ 109,525,008</u>	<u>\$ 113,306,176</u>	<u>\$ 99,520,713</u>	<u>\$ 96,573,678</u>	<u>\$ 100,292,556</u>
\$ 674,307	\$ 814,856	\$ 954,094	\$ 1,396,050	\$ 1,447,486
56,287,043	40,579,679	49,533,539	115,643,083	61,230,774
940,408	897,084	1,160,828	1,367,153	1,071,255
(919,948)	(1,563,639)	(452,781)	(699,615)	(6,392)
<u>\$ 56,981,810</u>	<u>\$ 40,727,980</u>	<u>\$ 51,195,680</u>	<u>\$ 117,706,671</u>	<u>\$ 63,743,123</u>

BRAZORIA COUNTY, TEXAS

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2014	2015	2016	2017	2018
Revenues:					
Taxes	\$ 127,161,551	\$ 138,766,567	\$ 147,866,922	\$ 151,822,127	\$ 156,637,465
Intergovernmental	24,277,946	23,501,265	22,995,395	29,188,892	16,449,618
Charges for services	10,883,414	11,565,888	12,103,145	12,580,108	13,144,085
Licenses and permits	5,655,291	5,523,340	5,904,986	5,897,453	6,336,616
Fines and forfeitures	4,168,138	3,825,950	3,924,628	3,951,481	4,673,351
Special assessments	195,833	103,907	106,388	59,424	170,576
Investment income	415,901	492,533	766,417	1,358,178	2,522,920
Miscellaneous	5,742,304	4,612,592	18,458,808	12,472,269	6,205,259
Total revenues	<u>178,500,378</u>	<u>188,392,042</u>	<u>212,126,689</u>	<u>217,329,932</u>	<u>206,139,890</u>
Expenditures:					
Current:					
General administration	10,301,303	9,246,389	11,074,339	12,877,768	14,472,020
Judicial and legal	19,011,805	20,340,488	21,059,499	22,443,315	24,323,747
Financial administration	12,083,956	13,174,716	12,632,942	14,207,371	15,884,878
Elections	417,732	609,346	742,970	740,275	380,308
Public facilities	4,253,519	4,364,603	4,286,261	4,565,395	4,487,448
Public safety	19,446,981	20,264,608	20,095,975	22,448,522	22,857,035
Corrections	25,275,267	27,032,437	27,862,534	28,872,444	29,622,245
Public transportation	23,512,232	18,559,567	23,452,938	33,730,772	24,490,219
Health and welfare	12,288,441	10,750,567	11,483,007	13,023,794	13,040,895
Public assistance	321,000	346,000	346,000	393,500	403,000
Culture and recreation	9,344,677	10,369,672	10,469,790	11,276,542	12,094,791
Conservation	432,729	386,447	428,328	459,633	437,162
Environmental protection	235,250	233,191	242,319	211,045	359,502
Community development	3,648,487	6,155,624	3,371,875	3,352,989	1,806,228
Capital outlay	38,547,549	25,703,879	32,159,320	40,393,990	23,877,541
Debt Service:					
Principal	3,500,000	5,385,000	4,495,000	3,780,000	6,645,000
Interest and fiscal charges	3,757,309	3,613,673	3,326,676	3,089,439	3,143,310
Total expenditures	<u>186,378,237</u>	<u>176,536,207</u>	<u>187,529,773</u>	<u>215,866,794</u>	<u>198,325,329</u>
Excess of revenues over (under) expenditures	<u>(7,877,859)</u>	<u>11,855,835</u>	<u>24,596,916</u>	<u>1,463,138</u>	<u>7,814,561</u>

Fiscal Year				
2019	2020	2021	2022	2023
\$ 160,113,605	\$ 165,341,870	\$ 168,267,605	\$ 177,064,302	\$ 185,816,072
32,175,574	36,643,756	31,711,899	48,699,752	42,397,850
13,353,468	13,127,243	13,900,550	14,290,551	14,335,261
5,540,952	5,296,543	2,366,504	2,835,077	2,864,359
4,284,839	3,509,011	3,187,227	3,055,865	2,744,519
106,830	132,278	206,614	215,868	159,473
3,949,252	1,784,081	271,390	2,190,810	12,926,452
<u>13,536,466</u>	<u>9,641,079</u>	<u>26,291,932</u>	<u>15,892,264</u>	<u>15,817,267</u>
<u>233,060,986</u>	<u>235,475,861</u>	<u>246,203,721</u>	<u>264,244,489</u>	<u>277,061,253</u>
15,196,356	13,101,857	15,931,252	29,366,499	17,478,212
25,688,967	26,372,914	27,084,597	28,333,658	30,167,699
17,549,834	17,943,811	18,638,130	18,844,039	18,634,393
466,363	831,987	1,270,185	3,112,507	1,309,754
4,638,972	4,848,889	5,283,051	5,466,567	6,183,132
24,278,231	26,773,455	28,770,157	30,996,362	32,724,925
30,075,609	30,948,717	31,871,133	34,714,585	37,291,554
21,592,301	24,202,771	22,473,280	23,039,449	22,057,940
12,923,855	13,281,498	14,265,482	14,553,966	14,846,867
410,000	413,000	358,000	358,000	416,800
12,418,219	13,137,884	13,378,374	14,344,695	14,217,281
442,055	402,688	354,169	420,074	502,977
301,520	305,172	3,807,217	3,110,482	3,145,943
3,346,093	7,828,403	5,751,304	4,611,350	6,020,807
46,969,481	58,188,889	53,075,685	78,610,491	112,059,452
6,805,000	6,708,944	4,365,000	5,565,000	5,866,150
<u>3,161,438</u>	<u>3,178,453</u>	<u>2,597,325</u>	<u>6,089,203</u>	<u>5,515,403</u>
<u>226,264,294</u>	<u>248,469,332</u>	<u>249,274,341</u>	<u>301,536,927</u>	<u>328,439,289</u>
<u>6,796,692</u>	<u>(12,993,471)</u>	<u>(3,070,620)</u>	<u>(37,292,438)</u>	<u>(51,378,036)</u>

(continued)

BRAZORIA COUNTY, TEXAS*Changes in Fund Balances, Governmental Funds - Continued**Last Ten Fiscal Years**(modified accrual basis of accounting)*

	Fiscal Year				
	2014	2015	2016	2017	2018
Other Financing Sources (Uses):					
Issuance of general obligation bonds	\$ -	\$ -	\$ 16,550,000	\$ -	\$ 12,535,000
Issuance of tax notes	9,900,000	-	-	-	-
Issuance of subscription based IT arrangements	-	-	-	-	-
Premium on the sale of bonds	-	-	2,250,887	-	1,329,158
Proceeds from sale of capital assets	371,862	427,481	388,849	213,570	370,337
Payments to escrow agent	-	-	(18,432,305)	-	(4,922,508)
Transfers in	4,675,224	10,464,194	2,439,057	7,102,652	3,402,319
Transfers out	(4,675,224)	(11,154,994)	(6,535,446)	(7,102,652)	(5,902,319)
Total other financing sources (uses)	<u>10,271,862</u>	<u>(263,319)</u>	<u>(3,338,958)</u>	<u>213,570</u>	<u>6,811,987</u>
Net change in fund balances	<u>\$ 2,394,003</u>	<u>\$ 11,592,516</u>	<u>\$ 21,257,958</u>	<u>\$ 1,676,708</u>	<u>\$ 14,626,548</u>
Debt service as a percentage of noncapital expenditures	4.9%	6.0%	5.0%	3.9%	5.6%

		Fiscal Year				
		2019	2020	2021	2022	2023
\$	-	\$ 9,840,000	\$ -	\$ 107,265,000	\$ -	-
	-	-	-	-	-	-
	-	-	-	-	-	1,459,706
	-	1,884,729	-	17,409,247	-	-
	397,833	525,379	166,191	433,122	122,558	-
	-	(11,682,740)	-	(24,250,975)	-	-
	5,736,527	7,276,559	11,106,437	6,481,016	10,245,840	-
	(5,915,883)	(7,323,118)	(11,326,343)	(6,481,016)	(10,694,738)	-
	<u>218,477</u>	<u>520,809</u>	<u>(53,715)</u>	<u>100,856,394</u>	<u>1,133,366</u>	-
\$	<u>7,015,169</u>	<u>\$(12,472,662)</u>	<u>\$(3,124,335)</u>	<u>\$ 63,563,956</u>	<u>\$(50,244,670)</u>	-
	5.6%	5.2%	3.5%	5.2%	5.3%	-

BRAZORIA COUNTY, TEXAS

Table 5

*Assessed Value of Taxable Property as Certified by Appraisal District
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						
2023	\$ 27,076,488	\$ 35,537,630	\$ 62,614,118	\$ 26,382,258	\$ 36,231,860	\$ 276,869	\$ 6,244,812	\$ 42,753,541	\$ 0.355209
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

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)

	2013 Tax Rate for 9/30/14	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17
County Direct Rates:				
General Fund	0.335050	0.326841	0.317704	0.300829
Road & Bridge	0.050000	0.056480	0.055000	0.055000
Mosquito Control	0.013540	0.013540	0.011690	0.006500
Special R&B - Article 6790	0.060000	0.060000	0.060000	0.060000
General Obligation - 2012 Refunding	0.004600	0.004410	0.004100	0.003700
Certificate of Obligation - Series 2006	0.005350	0.005070	0.004700	-
Certificate of Obligation - Series 2012	0.005360	0.005120	0.004700	0.004026
Certificate of Obligation - Series 2018	-	-	-	-
2013 Tax Notes	-	0.008800	0.001606	0.001450
2016 Limited Tax Refunding	-	-	-	0.003300
Brazoria County Toll Road Authority	-	-	0.010700	0.009600
2022 Building Project	-	-	-	-
2021 Limited Tax Refunding	-	-	-	-
2021 Certificates of Obligation	-	-	-	-
Mobility Bonds	0.018120	0.018239	0.015800	0.013000
Total direct rate	<u>0.492020</u>	<u>0.498500</u>	<u>0.486000</u>	<u>0.457405</u>
City Rates:				
Alvin	0.843600	0.838600	0.838600	0.798000
Angleton	0.723500	0.723500	0.717598	0.707598
Brazoria	0.770700	0.770700	0.790700	0.790700
Brookside Village	0.500000	0.500000	0.528600	0.528600
Clute	0.672000	0.672000	0.659000	0.643000
Danbury	0.829169	0.829169	0.799313	0.768701
Freeport	0.675586	0.675586	0.645642	0.628005
City of Hillcrest Village	0.432600	0.448415	0.412180	0.407932
Town of Holiday Lakes	1.062565	1.046788	0.965516	0.869048
Village of Jones Creek	0.410000	0.410000	0.410000	0.410000
Lake Jackson	0.390000	0.216473	0.360000	0.337500
Liverpool	0.230463	0.387500	0.215304	0.193770
City of Iowa Colony	-	-	-	0.444372
Manvel	0.587863	0.580000	0.580000	0.570000
City of Oyster Creek	0.476394	0.476394	0.332273	0.303816
Pearland	0.705100	0.712100	0.705300	0.681200
Town of Quintana	0.022882	0.013046	0.013046	0.012938
Richwood	0.735680	0.735680	0.735680	0.672580
Village of Bailey's Prairie	-	-	-	0.069164
Village of Surfside Beach	0.432601	0.397940	0.375204	0.359506
Sweeny	0.887456	0.908000	0.842869	0.747062
West Columbia	0.831900	0.831900	0.830000	0.830000
School District Rates:				
Alvin ISD	1.329100	1.417000	1.417000	1.450000
Angleton ISD	1.455200	1.455200	1.455200	1.455200
Brazosport ISD	1.255300	1.255300	1.255300	1.255300
Columbia-Brazoria ISD	1.296500	1.284700	1.284700	1.284700
Damon ISD	1.170000	1.170000	1.170000	1.170000
Danbury ISD	1.141081	1.240000	1.255000	1.256600
Pearland ISD	1.415700	1.415700	1.415600	1.415600
Sweeny ISD	1.211700	1.211700	1.211700	1.211700
Special District Rates:				
Alvin Community College	0.199756	0.204009	0.204009	0.191744
Angleton-Danbury Hospital	0.362678	0.346854	0.321751	0.302817
Brazoria Co. DD #1 (Angleton)	0.175448	0.176597	0.166619	0.155164
Brazoria Co. DD #2 (Velasco)	0.100226	0.098018	0.093878	0.091501
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	0.155500	0.146000
Brazoria Co. DD #5 (Iowa Colony)	0.193194	0.186402	0.171667	0.156283
Brazoria Co. DD #8 (Danbury)	0.349474	0.325442	0.307812	0.276115
Brazoria Co. DD #11 (W. Brazoria Co.)	0.020000	0.020000	0.020000	0.020000
Brazoria Co. MUD #2 (Southwyck)	0.490000	0.490000	0.440000	0.440000
Brazoria Co. MUD #3 (Silverlake)	0.630000	0.630000	0.620000	0.620000
Brazoria Co. MUD #6 (Weatherford)	0.630000	0.630000	0.600000	0.600000

Table 6
Page 1 of 2

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	2022 Tax Rate for 9/30/23
0.292097	0.282324	0.273324	0.255583	0.252138	0.231979
0.050000	0.050000	0.050000	0.050000	0.047500	0.045000
0.003000	0.001500	0.007657	0.006000	0.006000	0.005000
0.060000	0.060000	0.050000	0.050000	0.050000	0.050000
0.001600	-	-	-	-	-
-	-	-	-	-	-
0.008500	0.007500	0.007570	0.007100	0.005000	-
-	0.001290	0.001320	0.002434	0.001860	0.001560
0.007300	0.010100	0.009240	-	-	-
0.003090	0.003800	0.002860	0.002500	0.003100	0.002621
0.007300	0.007000	0.002762	-	-	-
-	-	-	0.009000	0.010998	-
-	-	-	-	-	0.004747
-	-	-	-	-	0.006115
0.007347	0.004400	0.010500	0.009400	0.009934	0.008187
<u>0.440234</u>	<u>0.427914</u>	<u>0.415233</u>	<u>0.392017</u>	<u>0.386530</u>	<u>0.355209</u>
0.788000	0.788000	0.788000	0.768000	0.768000	0.710000
0.707598	0.697580	0.697580	0.665144	0.633041	0.618760
0.721976	0.721976	0.680476	0.680476	0.680476	0.680476
0.528600	0.733767	0.636187	0.552750	0.515930	0.535000
0.625000	0.625000	0.625000	0.595392	0.625000	0.594799
0.765672	0.816924	0.773569	0.697258	0.659094	0.584277
0.628005	0.628005	0.628005	0.615859	0.600000	0.600000
0.407932	0.410335	0.389010	0.389010	0.397388	0.375119
1.010761	1.468486	1.360949	1.020000	1.088051	1.087017
0.410000	0.462691	0.411289	0.440000	0.440000	0.394925
0.337500	0.335200	0.348200	0.328977	0.339000	0.323121
0.189288	0.189288	0.189288	0.164649	0.147730	0.142600
0.429500	0.489209	0.489209	0.469209	0.489209	0.519209
0.570000	0.690000	0.640000	0.610000	0.570000	0.570000
0.303816	0.258976	0.293346	0.238518	0.238518	0.217576
0.685059	0.709158	0.741212	0.720000	0.701416	0.623765
0.013830	0.014898	0.014898	0.013426	0.015423	0.015711
0.634444	0.670204	0.670204	0.627470	0.652278	0.606810
0.069706	0.069706	0.069367	0.064830	0.060335	0.050991
0.359506	0.359506	0.353778	0.334846	0.334846	0.334846
0.747062	0.747062	0.747062	0.701553	0.747062	0.730954
0.820000	0.820000	0.820000	0.731770	0.770000	0.715000
1.450000	1.450000	1.397700	1.397700	1.397700	1.377700
1.455200	1.455200	1.385200	1.331300	1.267000	1.229600
1.255300	1.255300	1.185300	1.181700	1.178700	1.133000
1.269500	1.258059	1.170340	1.088140	1.072340	1.054940
1.170000	1.170000	1.068300	0.963000	0.960300	0.942900
1.250700	1.604700	1.468350	1.392720	1.291200	1.273800
1.415600	1.415600	1.395600	1.318500	1.315200	1.302700
1.211700	1.211700	1.141700	1.036400	1.036400	1.016300
0.180750	0.187775	0.185862	0.183443	0.183211	0.164145
0.273681	0.258328	0.242259	0.205909	0.192505	0.160943
0.146855	0.131182	0.130352	0.109962	0.091153	0.070000
0.085000	0.084120	0.084550	0.078150	0.083553	0.074490
0.150000	0.150000	0.150000	0.145880	0.150000	0.150000
0.146000	0.146000	0.146000	0.146000	0.152000	0.138000
0.150131	0.154637	0.151131	0.142736	0.143226	0.123851
0.252063	0.252063	0.232948	0.209378	0.209000	0.170000
0.020000	0.020000	0.020000	0.019695	0.019887	0.017991
0.400000	0.400000	0.400000	0.400000	0.400000	0.394000
0.590000	0.590000	0.590000	0.350000	0.350000	0.344000
0.600000	0.600000	0.600000	0.550000	0.500000	0.450000

(continued)

BRAZORIA COUNTY, TEXAS

Direct and Overlapping Property Tax Rates - Continued

Last Ten Fiscal Years

(rate per \$100 of assessed value)

	2013 Tax Rate for 9/30/14	2014 Tax Rate for 9/30/15	2015 Tax Rate for 9/30/16	2016 Tax Rate for 9/30/17
Special Districts: (continued)				
Brazoria Co. MUD #16	0.940000	0.940000	0.940000	0.940000
Brazoria Co. MUD #17	0.544000	0.520000	0.460000	0.460000
Brazoria Co. MUD #18	0.510000	0.470000	0.390000	0.390000
Brazoria Co. MUD #19	0.550000	0.510000	0.450000	0.450000
Brazoria Co. MUD #21	1.430000	1.430000	1.320000	1.320000
Brazoria Co. MUD #22	1.400000	1.400000	1.400000	1.400000
Brazoria Co. MUD #23	0.600000	0.580000	0.540000	0.540000
Brazoria Co. MUD #24	-	-	-	-
Brazoria Co. MUD #25	1.000000	0.950000	0.870000	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	0.940000	0.940000	0.940000	0.940000
Brazoria Co. MUD #31	1.300000	1.280000	1.250000	1.250000
Brazoria Co. MUD #32	-	-	-	-
Brazoria Co. MUD #34	0.850000	0.850000	0.820000	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	1.000000
Brazoria Co. MUD #56	-	-	-	-
Brazoria Co. MUD #61	-	0.910000	0.910000	0.910000
Brazoria Co. MUD #66	-	-	-	-
Brazoria Co. MUD #69	-	-	-	-
Brazoria Co. MUD #73	-	-	-	-
Brazoria Co. MUD #81	-	-	-	-
Brazoria Co. MUD #87	-	-	-	-
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 #1	1.250000	1.250000	1.250000	1.250000
Freeport MUD #1	-	-	-	-
Rancho Isabella MUD	-	-	-	-
Port Freeport	0.045000	0.045000	0.041304	0.040100
Brazosport College	0.267309	0.280878	0.277510	0.285040
Commodore Cove Improvement District	0.467538	0.439336	0.399327	0.205984
Oak Manor MUD	0.520000	0.510000	0.540000	0.500000
Pearland Municipal Management Dist. 32	-	-	0.100000	0.100000
Brazoria Co. Fresh Water Supply District #2	-	-	-	-
Treasure Island MUD	0.575262	0.553152	0.518997	0.503878
Varner Creek Utility District	0.890000	0.830000	0.760000	0.710000
Sweeny Hospital	0.470003	0.483126	0.510351	0.527302
Emergency Svc District #1	0.080000	0.080000	0.080000	0.080000
Emergency Svc District #2	0.030000	0.065000	0.065000	0.061570
Emergency Svc District #3	0.098322	0.097500	0.100000	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
Page 2 of 2

<u>2017 Tax Rate for 9/30/18</u>	<u>2018 Tax Rate for 9/30/19</u>	<u>2019 Tax Rate for 9/30/20</u>	<u>2020 Tax Rate for 9/30/21</u>	<u>2021 Tax Rate for 9/30/22</u>	<u>2022 Tax Rate for 9/30/23</u>
0.940000	0.890000	0.850000	0.830000	0.800000	0.750000
0.380000	0.380000	0.360000	0.340000	0.330000	0.300000
0.310000	0.310000	0.290000	0.270000	0.250000	0.225000
0.380000	0.360000	0.350000	0.310000	0.290000	0.270000
1.140000	1.120000	1.120000	1.077340	1.071370	0.935750
1.400000	1.400000	1.400000	1.300000	1.250000	1.150000
0.470000	0.460000	0.460000	0.460000	0.440000	0.440000
1.500000	1.500000	1.500000	1.500000	1.490000	1.480000
0.740000	0.690000	0.670000	0.630000	0.610000	0.565000
0.690000	0.690000	0.690000	0.530000	0.100000	0.090000
0.820000	0.820000	0.820000	0.820000	0.820000	0.760000
0.940000	0.940000	0.940000	0.910000	0.880000	0.820000
1.220000	1.220000	1.220000	0.710000	0.710000	0.720000
1.350000	1.350000	1.350000	1.350000	1.350000	1.350000
0.800000	0.780000	0.750000	0.730000	0.690000	0.620000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.700000	0.700000	0.700000	0.700000	0.700000	0.690000
1.500000	1.500000	1.500000	1.470000	1.440000	1.400000
1.500000	1.500000	1.500000	1.500000	1.500000	1.460000
-	-	-	0.740000	0.780000	0.780000
-	-	0.950000	0.950000	0.950000	0.950000
-	-	-	-	1.000000	1.000000
-	-	-	1.350000	1.350000	1.350000
0.885000	0.885000	0.885000	0.885000	0.885000	0.885000
-	-	0.775000	0.805000	0.900000	0.900000
0.910000	0.910000	0.910000	0.860000	0.810000	0.740000
-	0.940000	0.940000	0.940000	0.940000	0.920000
-	-	-	-	-	0.900000
-	-	0.670000	0.700000	0.705000	0.700000
-	-	-	-	-	1.000000
-	-	-	-	-	1.500000
0.848000	0.848000	0.848000	0.848000	0.720000	0.520000
-	-	-	1.500000	1.500000	1.500000
0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
1.250000	1.250000	1.250000	1.250000	1.230000	1.205000
-	-	-	-	-	0.800000
-	-	-	-	1.450000	1.450000
0.040100	0.040100	0.040100	0.040100	0.040000	0.035000
0.303249	0.298500	0.300177	0.297866	0.309341	0.285895
0.204235	0.208164	0.202349	0.201468	0.208800	0.155157
0.500000	0.700000	0.600000	0.540000	0.540000	0.410000
0.100000	0.087500	0.097500	0.091750	0.079988	0.075160
0.405000	0.365000	0.326000	0.326000	0.289305	0.172165
0.531270	0.535735	0.450318	0.423660	0.382272	0.302952
0.650000	0.640000	0.600000	0.570000	0.530000	0.480000
0.516523	0.548211	0.541299	0.541299	0.537930	0.441100
0.079218	0.079114	0.072528	0.065827	0.062609	0.059328
0.075000	0.084704	0.078060	0.072897	0.074923	0.074923
0.100000	0.099350	0.100000	0.100000	0.100000	0.097745
-	-	0.100000	0.100000	0.100000	0.100000
-	-	0.100000	0.100000	0.100000	0.100000
-	-	0.069500	0.063500	0.063049	0.054348

BRAZORIA COUNTY, TEXAS

*Principal Property Taxpayers
Current Year and Nine Years Ago
(Amounts in thousands)*

Table 7

<u>2023 Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 3,397,358	7.95%
Ineos Olefins & Polymers	Chemical Manufacturer	1,512,890	3.54%
Phillips 66 Company	Petroleum Refinery	1,103,819	2.58%
Blue Cube Operations LLC	Chemical Manufacturer	690,605	1.62%
Olin Chlorine #7 LLC	Chemical Manufacturer	654,578	1.53%
Chevron Phillips Chemical Co LP	Petroleum Refinery	430,495	1.01%
Seaway Crude Pipeline Company LLC	Utility Company	391,708	0.92%
BASF Corp Chemicals Division	Chemical Manufacturer	360,159	0.84%
Centerpoint Energy Inc.	Utility Company	282,941	0.66%
Denbury Onshore LLC	Utility Company	207,116	0.48%
		<u>\$ 9,031,669</u>	<u>\$ 21.13%</u>

<u>2014 Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical Company	Chemical Manufacturer	\$ 2,384,985	11.06%
Phillips 66 Company	Petroleum Refinery	662,001	3.07%
BASF Corp	Chemical Manufacturer	619,580	2.87%
Chevron Phillips Chemical Co LP	Petroleum Refinery	437,904	2.03%
Ineos USA LLC	Chemical Manufacturer	412,540	1.91%
Dow-Mitsui Chlor-Alkali LLC	Chemical Manufacturer	369,838	1.71%
Denbury Onshore LLC	Utility Company	252,429	1.17%
Freeport LNG	Natural Gas	183,733	0.85%
Centerpoint Energy Inc.	Utility Company	144,049	0.67%
Shintech Inc.	Chemical Manufacturer	130,326	0.60%
		<u>\$ 5,597,385</u>	<u>\$ 25.94%</u>

Source: Brazoria County Appraisal District

Assessed Valuation - 2023	\$	42,753,541
Assessed Valuation - 2014	\$	21,570,410

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
2023	\$ 144,315		\$ 142,971	99.07%	\$ -	\$ 142,971	99.07%
2022	139,241		138,152	99.22%	345	138,497	99.47%
2021	133,797		132,893	99.32%	375	133,268	99.60%
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%

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
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
2023	32,590,000	96,535,000	19,701,793	-	148,826,793	1.02%	387,584	383.99

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

(1) Personal income is disclosed on page 278.

(2) Population can be found in the Schedule of Demographic and Economic Statistics on page 278.

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>
2023	\$ 148,826,793	\$ 17,445,962	\$ 131,380,831	0.31%	\$ 339
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

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 264 for property value data.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 278.

BRAZORIA COUNTY, TEXAS

Computation of Direct and Overlapping Debt
As of September 30, 2023

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
Special Districts:				
Brazoria Co. FWSD #2	07/31/2023	\$ 2,003,000 *	100.00%	\$ 2,003,000
Brazoria Co. MUD #6 (Weatherford)	12/31/2021	7,455,543	100.00%	7,455,543
Brazoria Co. MUD #16	01/17/2022	11,860,247	100.00%	11,860,247
Brazoria Co. MUD #17	03/01/2022	14,878,128	100.00%	14,878,128
Brazoria Co. MUD #18	11/30/2021	16,420,069	52.23%	8,576,202
Brazoria Co. MUD #19	03/01/2022	17,708,823	100.00%	17,708,823
Brazoria Co. MUD #21	01/28/2022	23,518,173	100.00%	23,518,173
Brazoria Co. MUD #22	04/18/2023	43,407,465	93.30%	40,499,165
Brazoria Co. MUD #23	07/31/2023	12,850,000 *	99.29%	12,758,765
Brazoria Co. MUD #25	01/04/2022	17,477,678	100.00%	17,477,678
Brazoria Co. MUD #28	07/31/2023	56,300,000 *	80.45%	45,293,350
Brazoria Co. MUD #29	02/17/2022	25,631,773	100.00%	25,631,773
Brazoria Co. MUD #31	07/31/2023	37,670,000 *	100.00%	37,670,000
Brazoria Co. MUD #32	04/28/2023	29,024,601	100.00%	29,024,601
Brazoria Co. MUD #34	07/28/2022	26,735,312	100.00%	26,735,312
Brazoria Co. MUD #35	12/31/2021	7,243,818	100.00%	7,243,818
Brazoria Co. MUD #36	07/31/2023	9,495,000 *	100.00%	9,495,000
Brazoria Co. MUD #39	07/31/2023	43,770,000 *	100.00%	43,770,000
Brazoria Co. MUD #40	07/31/2023	31,315,000 *	100.00%	31,315,000
Brazoria Co. MUD #43	02/06/2023	25,725,882	100.00%	25,725,882
Brazoria Co. MUD #53	02/10/2023	27,592,371	100.00%	27,592,371
Brazoria Co. MUD #55	11/10/2022	63,731,056	100.00%	63,731,056
Brazoria Co. MUD #56	05/04/2023	34,242,254	100.00%	34,242,254
Brazoria Co. MUD #61	07/31/2023	12,640,000 *	100.00%	12,640,000
Brazoria Co. MUD #66	07/31/2023	7,275,000 *	100.00%	7,275,000
Brazoria Co. MUD #73	08/18/2022	5,076,548	100.00%	5,076,548
Brazoria-Fort Bend Co. MUD #1	07/31/2023	44,375,000 *	57.72%	25,613,250
Brazoria-Fort Bend Co. MUD #3	07/31/2023	28,375,000 *	0.33%	93,638
Brazosport College District	07/31/2023	40,710,000 *	100.00%	40,710,000
Harris-Brazoria Co MUD #509	12/15/2022	53,770,992	30.26%	16,271,102
Varner Creek Utility District	04/30/2022	6,557,805	100.00%	6,557,805
Port Freeport	09/30/2022	110,690,216	100.00%	110,690,216
Sedona Lakes MUD #1	03/24/2023	27,994,815	100.00%	27,994,815
Velasco Drainage District	07/31/2023	4,400,000 *	100.00%	4,400,000
Total Special Districts		\$ 927,921,569		\$ 821,528,515
Cities:				
Alvin	07/31/2023	\$ 29,940,000 *	100.00%	\$ 29,940,000
Angleton	09/30/2021	22,170,065	100.00%	22,170,065
Brazoria	09/30/2021	4,132,535	100.00%	4,132,535
Clute	07/31/2023	13,145,000 *	100.00%	13,145,000
Freeport	07/31/2023	11,670,000 *	100.00%	11,670,000
Iowa Colony	07/31/2023	13,785,000 *	100.00%	13,785,000
Lake Jackson	09/30/2022	24,973,443	100.00%	24,973,443
Manvel	07/31/2023	52,515,000 *	100.00%	52,515,000
Pearland	09/30/2022	355,059,706	84.17%	298,853,755
Richwood	09/30/2022	5,054,593	100.00%	5,054,593
Sweeny	07/31/2023	9,117,000 *	100.00%	9,117,000
Surfside Beach	09/30/2022	482,573	100.00%	482,573
West Columbia	07/31/2023	5,785,000 *	100.00%	5,785,000
Total Cities		\$ 547,829,915		\$ 491,623,964

(continued)

BRAZORIA COUNTY, TEXAS

Table 11

*Computation of Direct and Overlapping Debt - Continued
As of September 30, 2023*

Governmental Unit	Debt As Of	Debt Outstanding	Estimated Percentage Applicable **	Estimated Share of Direct and Overlapping Debt
School Districts:				
Alvin CCD	07/31/2023	\$ 21,940,000 *	100.00%	\$ 21,940,000
Alvin ISD	06/30/2022	936,647,634	100.00%	936,647,634
Angleton ISD	07/31/2023	228,420,000 *	100.00%	228,420,000
Brazosport ISD	07/31/2023	348,270,000 *	100.00%	348,270,000
Columbia-Brazoria ISD	05/01/2023	66,631,662	100.00%	66,631,662
Damon ISD	07/31/2023	345,000 *	100.00%	345,000
Danbury ISD	08/31/2022	17,271,086	100.00%	17,271,086
Pearland ISD	06/30/2022	354,672,408	97.55%	345,982,934
Sweeny ISD	08/31/2022	<u>46,662,214</u>	100.00%	<u>46,662,214</u>
Total School Districts		<u>\$ 2,020,860,004</u>		<u>\$ 2,012,170,530</u>
Subtotal, overlapping debt				\$ 3,325,323,009
Total direct debt - Brazoria County			9/30/2023	<u>148,826,793</u>
Total direct and overlapping debt				<u>\$ 3,474,149,802</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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed Value	\$ 21,570,410	\$ 22,173,766	\$ 23,887,483	\$ 26,074,256
Debt Limit 25%	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Debt Limit	<u>\$ 5,392,603</u>	<u>\$ 5,543,442</u>	<u>\$ 5,971,871</u>	<u>\$ 6,518,564</u>
Total bonded debt	\$ 90,265	\$ 84,880	\$ 78,930	\$ 75,150
Less: Amount available-repayment of general obligation bonds	<u>4,099</u>	<u>4,597</u>	<u>7,379</u>	<u>9,890</u>
Total net debt applicable to limit	<u>\$ 86,166</u>	<u>\$ 80,283</u>	<u>\$ 71,551</u>	<u>\$ 65,260</u>
Legal debt margin	<u>\$ 5,306,437</u>	<u>\$ 5,463,159</u>	<u>\$ 5,900,320</u>	<u>\$ 6,453,304</u>
Total net debt applicable to the limit as a percentage of debt limit	1.6%	1.4%	1.2%	1.0%

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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 27,954,998	\$ 29,486,431	\$ 31,173,053	\$ 34,452,173	\$ 36,197,721	\$ 42,753,541
<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</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>	\$ <u>10,688,385</u>
\$ 76,230	\$ 69,425	\$ 60,855	\$ 56,490	\$ 134,430	\$ 129,125
<u>10,398</u>	<u>13,171</u>	<u>14,175</u>	<u>17,698</u>	<u>17,974</u>	<u>17,446</u>
\$ <u>65,832</u>	\$ <u>56,254</u>	\$ <u>46,680</u>	\$ <u>38,792</u>	\$ <u>116,456</u>	\$ <u>111,679</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>	\$ <u>10,576,706</u>
0.9%	0.8%	0.6%	0.5%	1.3%	1.0%

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>
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
2023	387,584	14,658,814	37,821	74,624	4.5

* Information from The Economic Development Alliance for Brazoria County - Debbie Pennington. 2022 census data was the most recent data available.

** Years 2014-2023 Information from The Economic Development Alliance for Brazoria County.

*** Information from <http://www.tea.state.tx.us/>

BRAZORIA COUNTY, TEXAS

Table 14

*Principal Employers
Current Year*

Employer	2023			2014		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
Alvin ISD	4,178	1	2.3%	2,781	4	1.8%
The Dow Chemical Company	3,666	2	2.0%	4,200	1	2.7%
Pearland ISD	2,763	3	1.5%	2,524	5	1.6%
Texas Department of Criminal Justice	2,334	4	1.3%	2,409	6	1.6%
Brazosport ISD	1,900	5	1.1%	1,624	8	1.1%
Kelsey-Seybold	1,629	6	0.9%	-		
Brazoria County	1,430	7	0.8%	1,342	10	0.9%
Olin Corporation	1,134	8	0.6%	-		
Angleton ISD	1,045	9	0.6%	-		
Brand Safway, LLC	1,000	10	0.6%	-		
Fluor Corporation	-			3,161	2	2.1%
Miken Specialties	-			1,569	9	1.0%
Infinity Group	-			1,673	7	1.1%
Zachary Construction Company	-			2,821	3	1.8%
Total	21,079		11.7%	24,104		15.7%
Total County Employment	180,941			153,293		

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

Note: All 2023 employers exclude retail.

BRAZORIA COUNTY, TEXAS

Table 15

*Full-Time County Government Employees by Function
Last Ten Fiscal Years*

<u>Function</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General administration	66	78	76	76	80	84	90	75	74	71
Judicial and legal	196	225	221	226	229	235	241	242	243	245
Financial administration	113	117	127	124	130	129	128	130	128	132
Elections	11	3	10	11	11	9	12	11	13	12
Public facilities	23	25	26	27	25	27	28	25	27	27
Public safety	207	227	227	226	225	246	249	259	261	266
Corrections	342	271	273	277	267	270	261	267	271	284
Public transportation	168	164	165	174	180	181	184	181	177	172
Health and welfare	77	82	82	83	83	81	86	88	88	90
Culture and recreation	110	141	148	153	157	164	169	166	169	166
Conservation	9	10	7	10	9	9	7	7	9	10
Environmental protection	4	4	4	3	3	3	3	4	4	4
Community development	5	4	4	4	4	4	4	5	4	5
Airport	<u>11</u>	<u>12</u>	<u>12</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>14</u>	<u>14</u>	<u>14</u>	<u>14</u>
Total	<u><u>1,342</u></u>	<u><u>1,363</u></u>	<u><u>1,382</u></u>	<u><u>1,407</u></u>	<u><u>1,416</u></u>	<u><u>1,455</u></u>	<u><u>1,476</u></u>	<u><u>1,474</u></u>	<u><u>1,482</u></u>	<u><u>1,498</u></u>

Source: Brazoria County Human Resource



BRAZORIA COUNTY, TEXAS

Operating Indicators by Function Last Ten Fiscal Years

Function	Fiscal Year				
	2014	2015	2016	2017	2018
General Administration:					
County Clerk:					
Marriage License applications	2,487	2,345	2,413	2,378	2,335
Birth certificates filed	1,385	1,023	1,074	1,235	1,193
Death certificates filed	1,890	1,502	1,604	1,662	1,789
Probate cases filed	855	894	951	912	931
Beer license applications	72	76	81	89	91
Judicial and Legal:					
District Court Level:					
Beginning civil cases pending	6,065	5,560	4,934	5,160	5,496
Civil cases docket adjustment	(1,377)	(84)	(5)	(38)	(29)
Civil cases filed	6,475	6,106	6,461	6,321	6,841
Civil cases disposed	<u>5,603</u>	<u>6,648</u>	<u>6,230</u>	<u>5,947</u>	<u>6,236</u>
Ending civil cases pending	<u>5,560</u>	<u>4,934</u>	<u>5,160</u>	<u>5,496</u>	<u>6,072</u>
Beginning criminal cases pending	2,228	2,282	2,022	2,021	2,085
Criminal cases docket adjustment	-	(374)	(69)	(28)	(174)
Criminal cases filed	3,146	3,432	3,603	3,590	3,736
Criminal cases disposed	<u>3,092</u>	<u>3,318</u>	<u>3,535</u>	<u>3,498</u>	<u>3,358</u>
Ending criminal cases pending	<u>2,282</u>	<u>2,022</u>	<u>2,021</u>	<u>2,085</u>	<u>2,289</u>
County Court Level:					
Beginning civil cases pending	1,196	1,213	1,077	1,210	1,539
Civil cases docket adjustment	(28)	(17)	(12)	(17)	(30)
Civil cases filed	1,669	1,371	1,461	1,612	1,635
Civil cases disposed	<u>1,624</u>	<u>1,490</u>	<u>1,316</u>	<u>1,266</u>	<u>1,724</u>
Ending civil cases pending	<u>1,213</u>	<u>1,077</u>	<u>1,210</u>	<u>1,539</u>	<u>1,420</u>
Beginning criminal cases pending	4,579	4,926	4,506	4,326	4,513
Criminal cases docket adjustment	(14)	(531)	(249)	(148)	(161)
Criminal cases filed	8,268	7,612	7,493	7,412	7,122
Criminal cases disposed	<u>7,907</u>	<u>7,501</u>	<u>7,424</u>	<u>7,077</u>	<u>6,974</u>
Ending criminal cases pending	<u>4,926</u>	<u>4,506</u>	<u>4,326</u>	<u>4,513</u>	<u>4,500</u>
Beginning juvenile cases pending	154	142	143	94	115
Juvenile cases docket adjustment	88	(26)	31	56	44
Juvenile cases filed	505	515	402	389	362
Juvenile cases disposed	<u>605</u>	<u>488</u>	<u>482</u>	<u>424</u>	<u>418</u>
Ending juvenile cases pending	<u>142</u>	<u>143</u>	<u>94</u>	<u>115</u>	<u>103</u>

Fiscal Year					
2019	2020	2021	2022	2023	
2,392	2,973	2,472	2,348	2,193	
1,229	704	652	760	704	
1,964	2,257	2,706	2,544	2,327	
946	953	1,116	1,097	920	
79	68	85	98	96	
6,072	6,565	7,371	7,763	8,390	
(74)	79	(60)	(87)	(145)	
7,216	6,053	6,029	6,267	6,489	
<u>6,649</u>	<u>5,326</u>	<u>5,577</u>	<u>5,553</u>	<u>6,967</u>	
<u>6,565</u>	<u>7,371</u>	<u>7,763</u>	<u>8,390</u>	<u>7,767</u>	
2,289	2,165	2,166	2,689	3,004	
29	(351)	6	299	(70)	
3,752	3,413	3,408	3,472	3,388	
<u>3,905</u>	<u>3,061</u>	<u>2,891</u>	<u>3,456</u>	<u>3,240</u>	
<u>2,165</u>	<u>2,166</u>	<u>2,689</u>	<u>3,004</u>	<u>3,082</u>	
1,420	1,561	1,879	2,034	1,569	
8	(2)	(35)	(151)	(8)	
2,079	1,506	1,444	1,466	1,600	
<u>1,946</u>	<u>1,186</u>	<u>1,254</u>	<u>1,780</u>	<u>1,496</u>	
<u>1,561</u>	<u>1,879</u>	<u>2,034</u>	<u>1,569</u>	<u>1,665</u>	
4,500	3,584	3,807	3,545	3,491	
(119)	(292)	(60)	130	(57)	
6,105	4,573	4,592	4,596	5,030	
<u>6,902</u>	<u>4,058</u>	<u>4,794</u>	<u>4,780</u>	<u>4,784</u>	
<u>3,584</u>	<u>3,807</u>	<u>3,545</u>	<u>3,491</u>	<u>3,680</u>	
103	129	120	136	82	
19	23	61	-	1	
340	258	155	251	190	
<u>333</u>	<u>290</u>	<u>200</u>	<u>305</u>	<u>218</u>	
<u>129</u>	<u>120</u>	<u>136</u>	<u>82</u>	<u>55</u>	

(continued)

BRAZORIA COUNTY, TEXAS*Operating Indicators by Function - Continued
Last Ten Fiscal Years*

Function	Fiscal Year				
	2014	2015	2016	2017	2018
Judicial and Legal:					
Justice of the Peace Level:					
Cases Filed:					
Traffic	39,962	40,033	38,434	41,957	51,183
Non-traffic	15,828	14,983	9,437	8,614	8,428
Small claims suits	1,601	2,305	2,534	2,946	3,812
Forcible entry & detainer	2,876	2,806	3,060	3,106	3,384
Other civil suits	1,644	1,268	1,305	1,425	1,518
Cases Disposed:					
Traffic	23,774	23,115	21,937	24,016	30,072
Non-traffic	7,082	8,638	3,822	3,425	3,594
Small claims suits	937	1,238	1,493	1,586	2,145
Forcible entry and detainer	2,642	2,527	2,784	2,786	3,012
Other civil suits	878	565	575	638	698
Inquests	341	387	405	483	503
Financial Administration:					
County Auditor:					
Accounts payable checks issued	18,557	17,441	16,867	17,212	17,837
Accounts payable wires issued	120	122	109	91	86
Accounts payable ACH's issued	1,190	2,333	3,628	4,198	4,673
Human Resources:					
Pre-employment drug screens	180	205	256	230	219
Employee random drug screens	190	168	115	113	97
Payroll checks	1,866	1,278	1,069	1,235	1,105
Payroll advices	36,799	37,820	39,474	38,935	39,410
Purchasing:					
Number of purchase orders issued	7,072	7,482	7,350	7,828	7,410
Tax Assessor-Collector:					
Registered voters	179,445	187,525	201,682	200,914	205,206
Voting precincts	65	63	63	63	63
Elections:					
Computerized Voting Equipment:					
Judges booths	135	135	135	125	125
Regular voting machines	623	623	679	675	675
ADA compliant voting machine	125	125	125	125	123
Ballot scanners	-	-	-	-	-

Fiscal Year				
2019	2020	2021	2022	2023
44,669	39,519	34,347	30,158	29,082
7,933	7,364	7,327	6,943	6,184
5,707	6,602	8,451	8,619	8,818
3,878	2,513	2,017	3,521	4,059
1,705	1,520	1,430	1,564	1,406
26,721	21,864	18,786	16,996	16,789
3,388	3,056	3,033	3,122	2,574
2,801	3,178	3,628	4,931	5,516
3,604	2,272	1,618	3,078	3,690
838	629	461	728	741
536	616	764	674	698
17,203	15,790	16,370	20,527	16,503
88	82	95	90	84
4,963	4,873	5,127	5,264	4,947
257	248	232	204	269
106	104	134	95	97
866	981	942	1,242	1,112
39,926	40,787	41,066	41,159	40,881
8,127	7,370	7,339	7,363	6,937
213,158	222,077	227,043	227,520	240,927
67	67	78	78	80
125	125	125	125	125
675	675	675	-	-
125	125	125	800	800
-	-	-	125	125

(continued)

BRAZORIA COUNTY, TEXAS

Operating Indicators by Function - Continued Last Ten Fiscal Years

Function	Fiscal Year				
	2014	2015	2016	2017	2018
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	565	575	619	689	830
Indigent Health Care:					
Indigent patients	279	246	303	297	282
Water Lab:					
Water tests performed	7,921	7,804	9,155	11,215	9,972
Culture and Recreation:					
Library:					
Library locations	12	12	12	12	12
Collection inventory	631,477	736,265	737,455	645,114	526,636
Items checked out	1,492,341	1,591,214	1,830,903	1,787,335	1,580,421
Library program attendance	68,577	49,845	64,461	61,312	57,329
Internet usage	248,388	229,613	217,959	247,563	66,459
Parks and Recreation:					
Museum	1	1	1	1	1
Environmental Protection:					
Flood Plain Administrator:					
Construction permits issued	836	926	1,292	1,099	1,216
Estimated value of construction	155,498,603	243,392,826	302,561,181	302,484,639	367,733,505
Community Development:					
First time homebuyers	10	9	7	3	6
Reconstructions (home replacement)	-	4	2	2	-
Rehabilitation (home repair)	-	-	2	-	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%.

Fiscal Year				
2019	2020	2021	2022	2023
209,962	209,962	209,962	209,962	209,962
1,073	1,073	698	902	902
96	96	205	205	205
52	52	52	52	52
24	24	26	26	26
868	904	659	931	715
276	209	125	105	91
8,514	8,165	8,140	7,993	8,140
12	12	12	12	12
588,835	445,810	413,378	406,893	408,028
1,663,210	1,099,828	1,257,972	1,403,618	1,526,953
76,175	41,103	28,718	43,310	16,151
97,112	59,834	46,631	56,150	65,668
1	1	1	1	1
1,016	1,291	1,485	2,299	1,382
241,183,117	345,615,231	416,088,619	756,149,744	1,313,932,447
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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Airport:										
7,000 Runway	1	1	1	1	1	1	1	1	1	1
Health and Welfare:										
Health clinic locations	8	8	8	8	8	8	8	8	8	8
Welfare	1	1	1	1	1	1	1	1	1	1
Public Facilities:										
County Parks	9	9	10	10	10	10	10	10	10	10
Public Safety:										
Sheriff Vehicles	150	123	129	138	128	134	143	160	139	168
Constable Vehicles	35	40	40	40	46	49	56	63	66	68
Public Transportation:										
Roads - Paved (miles)	1,057.78	1,058.29	1,058.29	1,072.46	1,074.49	1,079.36	1,084.03	1,093.85	1,099.29	1,105.05
Roads - Unpaved (miles)	168.82	170.32	171.82	173.32	174.82	176.32	177.82	179.32	180.82	181.00
Bridges	145	146	147	149	149	151	152	154	155	158

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*

To 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, 2023, 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 7, 2024.

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.

Lake Jackson
8 W Way Ct.
Lake Jackson, TX 77566
979-297-4075

El Campo
201 W. Webb St.
El Campo, TX 77437
979-543-6836

Angleton
2801 N. Velasco, Suite C
Angleton, TX 77515
979-849-8297

Bay City
2245 Avenue G
Bay City, TX 77414
979-245-9236



The Honorable County Judge
and Members of Commissioners Court
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 7, 2024



Independent Auditor's Report
On Compliance for Each Major Program and on Internal Control Over Compliance Required by
the Uniform Guidance and Texas Grant Management Standards

To 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 Texas 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, 2023. 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, 2023.

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 Texas Grant Management Standards (TxGMS). Our responsibilities under those standards, the Uniform Guidance and TxGMS 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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Angleton, TX 77515
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Bay City
2245 Avenue G
Bay City, TX 77414
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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 TxGMS 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 TxGMS, 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 TxGMS, 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 TxGMS. Accordingly, this report is not suitable for any other purpose.

KM&L, LLC

Lake Jackson, Texas
March 7, 2024



BRAZORIA COUNTY, TEXAS

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

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, were 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, were 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 Grant Management Standards: No
7. Major Programs Include:
 - Federal:
 - 14.228 Community Development Block Grant/State's Program
 - 20.205 Highway Planning and Construction
 - 21.023 Emergency Rental Assistance Program
 - 21.027 Coronavirus State and Local Fiscal Recovery Act
 - 97.036 Disaster Grants - Public Assistance
 - 97.067 Homeland Security Grant Program
 - State:
 - TJJD Cluster Programs
8. Dollar threshold used to distinguish between Type A and Type B programs: Federal \$ 1,118,284; State \$ 750,000.
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
237 E. LOCUST, STE 403
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 Grant Management Standards, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

KAYSIE STEWART, CPA
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Federal:

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

None.

State:

In accordance with the Texas Grant Management Standards, the auditee must prepare, in a document separate from the auditor's 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, 2023

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 Health and Human Services Commission:			
School Breakfast Program (1)	10.553	TX-020-2023	\$ 49,979
School Breakfast Program (1)	10.553	TX-020-2024	<u>3,195</u>
			<u>53,174</u>
Passed Through Texas Health and Human Services Commission:			
National School Lunch Program (1)	10.555	TX-020-2023	64,817
National School Lunch Program (1)	10.555	TX-020-2024	5,036
Passed Through Texas Department of Agriculture:			
Supply Chain Assistance Grant (1)	10.555	226TX400N8903	<u>11,363</u>
			<u>81,216</u>
Passed Through Texas Health and Human Services Commission:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	HHS000801100001	<u>1,574,851</u>
			<u>1,574,851</u>
Passed Through Texas Department of Agriculture:			
State Administrative Expenses	10.560	236TX312N2533	<u>982</u>
			<u>982</u>
Passed Through Texas Health and Human Services Commission:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000801100001	<u>67,177</u>
			<u>67,177</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 1,777,400</u>
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grant	14.218	B-19-UC-48-0005	\$ 40,000
Community Development Block Grant	14.218	B-20-UC-48-0005	190,281
Community Development Block Grant	14.218	B-21-UC-48-0005	344,816
Community Development Block Grant	14.218	B-22-UC-48-0005	756,271
Passed Through Texas General Land Office:			
Community Development Block Grant	14.218	---	<u>192,306</u>
			<u>1,523,674</u>
Passed Through Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	18-544-000-B291	19,155
Community Development Block Grant/State's Program	14.228	19-076-003-B352	<u>4,125,219</u>
			<u>4,144,374</u>
Direct Program:			
Emergency Solutions Grant Program	14.231	S-21-UC-48-0006	192,088
Emergency Solutions Grant Program	14.231	COVID-19 S-21-UW-48-0006	<u>80,000</u>
			<u>272,088</u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

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-15-UC-48-0230	\$ 54,916
Home Investment Partnership Program	14.239	M-21-UC-48-0230	68,068
Home Investment Partnership Program	14.239	M-22-UC-48-0230	(19,648)
Home Investment Partnership Program	14.239	M-21-UP-48-0230	51,698
			<u>155,034</u>
Direct Program:			
Section 8 Housing Voucher Program	14.871	TX484VO 0021	2,192,950
Section 8 Housing Voucher Program	14.871	TX484VO 0022	3,645,893
			<u>5,838,843</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 11,934,013</u>
U.S. Department of the Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	\$ 64,595
			<u>64,595</u>
Direct Program:			
GoMESA	15.435	--	688,911
			<u>688,911</u>
Direct Program:			
Sport Fish Restoration	15.605	--	74,817
			<u>74,817</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>\$ 828,323</u>
U.S. Department of Justice:			
Passed Through Office of the Governor - Criminal Justice Division:			
Crime Victim Assistance	16.575	1353520	\$ 243,098
Crime Victim Assistance	16.575	3808504	11,267
			<u>254,365</u>
Passed Through Office of the Governor - Criminal Justice Division:			
Violence Against Women Formula Grants	16.588	3123607	147,114
Violence Against Women Formula Grants	16.588	3123608	7,914
			<u>155,028</u>
Passed Through the Bureau of Justice Assistance			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01861-JAGX	8,780
			<u>8,780</u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Department of Justice: - Continued			
Direct Program:			
Equitable Sharing Program	16.922	--	\$ <u>126,129</u> <u>126,129</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			\$ <u>544,302</u>
U.S. Department of Transportation:			
Passed Through Texas Department of Transportation:			
Airport Improvement Program	20.106	2212CVANGLE	\$ <u>44,550</u> <u>44,550</u>
Passed Through Texas Department of Transportation:			
Highway Planning and Construction Program	20.205	CSJ 0912-31-303	620,751
Highway Planning and Construction Program	20.205	CSJ 0912-31-305	<u>9,760,200</u> <u>10,380,951</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			\$ <u>10,425,501</u>
U.S. Department of Treasury:			
Direct Program:			
Resources and Ecosystems sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	582-21-11293	\$ <u>315,998</u> <u>315,998</u>
Direct Program:			
Emergency Rental Assistance Program	21.023	--	<u>3,029,738</u> <u>3,029,738</u>
Direct Program:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	--	<u>3,251,567</u> <u>3,251,567</u>
Direct Program:			
Local Assistance and Tribal Consistency Fund	21.032	--	<u>96,637</u> <u>96,637</u>
TOTAL U.S. DEPARTMENT OF TREASURY			\$ <u>6,693,940</u>
Federal Communications Commission:			
Passed Through the Universal Service Administration Company:			
E-Rate Library Program *	32.001	44301996	\$ <u>158,594</u> <u>158,594</u>
Passed Through the Universal Service Administration Company:			
Emergency Connectivity Fund Program	32.009	ECF202308058	<u>42,834</u> <u>42,834</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			\$ <u>201,428</u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

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 Health and Human Services Commission:			
Public Health Emergency Preparedness	93.069	HHS001311300012	\$ <u>40,528</u> <u>40,528</u>
Passed Through Texas Health and Human Services Commission:			
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	HHS001311200028	<u>135,482</u> <u>135,482</u>
Passed Through Texas Health and Human Services Commission:			
Immunization Cooperative Agreements	93.268	HHS000097600001	67,295
Immunization Cooperative Agreements	93.268	HHS001331300008	13,296
Immunization Cooperative Agreements	93.268	COVID-19 HHS001019500005	<u>26,593</u> <u>107,184</u>
Passed Through Texas Health and Human Services Commission:			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 HHS000812700005	<u>37,405</u> <u>37,405</u>
Passed Through Texas Health and Human Services Commission:			
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS000768100001	21,676
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001075800001	<u>75,765</u> <u>97,441</u>
Passed Through Texas Health and Human Services Commission:			
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public health or Healthcare Crises	93.391	HHS001057600006	<u>182,654</u> <u>182,654</u>
Passed Through Texas Department of Family and Protective Services:			
Foster Care Title IV-E	93.658	HHS000285100027	255,559
Foster Care Title IV-E	93.658	HHS000285000021	<u>18,842</u> <u>274,401</u>
Passed Through Texas Health and Human Services Commission:			
CDC's Collaboration with Academia to Strengthen Public Health	93.967	HHS001308700001	<u>269</u> <u>269</u>
Passed Through Texas Department of Family and Protective Services:			
Preventative Health and Health Services Block Grant	93.991	HHS001017900001	<u>21,242</u> <u>21,242</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ <u><u>896,606</u></u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures Indirect Costs or Award Amount
U.S. Executive Office of the President:			
Direct:			
High Intensity Drug Trafficking Areas Shelter Program	95.001	--	\$ <u>15,125</u>
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT			\$ <u>15,125</u>
U.S. Department of Homeland Security:			
Direct:			
Emergency Food and Shelter National Board Program	94.024	--	\$ <u>14,000</u>
			<u>14,000</u>
Passed Through the Texas Department of Public Safety:			
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-02098(0)	12,700
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-02182(0)	4,046
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05513(0)	22,326
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-05990(0)	37,764
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06088(0)	1,660
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06428(0)	21,414
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-06511(0)	6,075
Disaster Grants - Public Assistance	97.036	PA-06-TX-4332-PW-07523(0)	37,430
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-00772(0)	577,062
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-01089(0)	246,134
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-01050(0)	76,207
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-01058(0)	35,119
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-01071(0)	49,993
Disaster Grants - Public Assistance	97.036	PA-06-TX-4485-PW-01054(0)	6,664
Disaster Grants - Public Assistance	97.036	PA-06-TX-4586-PW-00588(0)	152,308
Disaster Grants - Public Assistance	97.036	PA-06-TX-4586-PW-00588(1)	1,033
Disaster Grants - Public Assistance	97.036	PA-06-TX-4586-PW-00588(2)	84,494
Disaster Grants - Public Assistance	97.036	PA-06-TX-4586-PW-00636(0)	<u>8,462</u>
			<u>1,380,891</u>
Passed Through Texas Department of Public Safety's Division of Emergency Management:			
Hazard Mitigation Grant Program	97.039	4332-0053-TX	1,695,846
Hazard Mitigation Grant Program	97.039	4332-0054-TX	440,911
			<u>2,136,757</u>
Passed Through the Department of Public Safety's Division of Homeland Security Grants:			
Homeland Security Grant Program	97.067	2970806	107,596
Homeland Security Grant Program	97.067	2970807	2,126
Homeland Security Grant Program	97.067	4572701	4,668
Homeland Security Grant Program	97.067	4572801	79,500
Homeland Security Grant Program	97.067	2985906	4,873
Homeland Security Grant Program	97.067	2985907	2,306
Homeland Security Grant Program	97.067	4574201	96,837
Homeland Security Grant Program	97.067	4574301	<u>129,934</u>
			<u>427,840</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ <u>3,959,488</u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

TOTAL FEDERAL ASSISTANCE	\$ <u>37,276,126</u>
TOTAL MAJOR PROGRAMS	\$ <u>22,615,361</u>
TYPE A PROGRAM	\$ <u>1,118,284</u>
(1) Child Nutrition Cluster Program	



BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of State Awards
For the Year Ended September 30, 2023

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Health and Human Services Commission:		
Direct Programs:		
Immunization OPTS/LHS	HHS000097600001	\$ <u>80,110</u> <u>80,110</u>
Direct Programs:		
Infectious Disease Control Unit - Food Borne Associated Infestations	HHS000436300006	<u>52,132</u> <u>52,132</u>
Direct Programs:		
RLSS/LPHS Community & Rural Health Program	HHS000107900001	<u>18,734</u> <u>18,734</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		<u>\$ 150,976</u>
Texas Juvenile Justice Department:		
Direct Programs:		
State Aid Program (1)	TJJD-A-23-020	\$ 1,370,366
State Aid Program (1)	TJJD-A-24-020	73,534
State Aid Program (1)	TJJD-D-23-020	9,578
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-22-020	661,679
Juvenile Justice Alternative Education Program (Boot Camp) (1)	TJJD-P-23-020	47,644
Risk Needs Assessment (1)	TJJD-R-23-020	21,625
Regional Diversion Alternative (RDA) (1)	TJJD-RDA I-2023-00849	43,821
Juvenile Justice Emergent Funds (1)	TJJD-SE-2023-02145	3,545
Texas Senate Bill 30 (1)	TJJD-D-2022-00185	<u>13,079</u>
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT		<u>\$ 2,244,871</u>
Texas Commission on Environmental Quality:		
Direct Program:		
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-02098(0)	\$ 1,058
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-02182(0)	337
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-05513(0)	1,861
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-05990(0)	3,147
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-06428(0)	1,785
Brazos River Flooding Debris Removal - Hurricane Harvey	TCEQ-4332-PW-06511(0)	<u>506</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>\$ 8,694</u>
Texas Department of Transportation:		
Direct Program:		
Routine Airport Maintenance	M2312ANGL-FY23RAMP	\$ <u>49,500</u> <u>49,500</u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of State Awards
For the Year Ended September 30, 2023

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Texas Department of Transportation: - Continued		
Direct Program:		
Airport Layout Plan Update	19MPANGLE	\$ <u>67,374</u> <u>67,374</u>
Direct Program:		
2020 County Transportation Infrastructure Fund (CTIF)	CTIF-02-020	<u>223,427</u> <u>223,427</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		\$ <u>340,301</u>
Office of Attorney General:		
Direct Program:		
Victim Coordinator Liaison Grant (VCLG)	C-00029	\$ 40,962
Victim Coordinator Liaison Grant (VCLG)	C-00855	<u>4,244</u>
		<u>45,206</u>
Direct Program:		
Texas Victim Information and Notification Everyday (VINE)	20222344900-318-01	<u>29,403</u> <u>29,403</u>
TOTAL OFFICE OF ATTORNEY GENERAL		\$ <u>74,609</u>
Texas Task Force on Indigent Defense:		
Direct Program:		
Indigent Defense Services	212-23-020	\$ <u>209,190</u>
TOTAL TEXAS TASK FORCE ON INDIGENT DEFENSE		\$ <u>209,190</u>
General Land Office:		
Direct Program:		
Beach Cleaning and Maintenance Assistance	16-124-001	\$ <u>47,851</u>
TOTAL GENERAL LAND OFFICE		\$ <u>47,851</u>
Department of Public Safety:		
Passed Through Division of Emergency Management:		
Hazard Mitigation Grant	4332-0053-TX	\$ 413,970
Hazard Mitigation Grant	4332-0054-TX	<u>110,228</u>
TOTAL DEPARTMENT OF PUBLIC SAFETY		\$ <u>524,198</u>
Office of the Governor (Criminal Justice Division):		
Direct:		
Drug Court Program	4519101	\$ 155,987
Drug Court Program	4519102	<u>5,491</u>
		<u>161,478</u>

(continued)

BRAZORIA COUNTY, TEXAS
Schedule of Expenditures of State Awards
For the Year Ended September 30, 2023

State Grantor/ Pass-Through Grantor/ Program Title	Contract/ Program Number	Expenditures or Award Amount
Office of the Governor (Criminal Justice Division): - Continued		
Direct:		
Mental Health Court Program	4519501	\$ 78,256
Mental health Court Program	4519502	<u>7,732</u>
		<u>85,988</u>
Direct:		
DWI Court Program	4519201	124,431
DWI Court Program	4519202	<u>5,214</u>
		<u>129,645</u>
Direct:		
Veterans Court Program	4519401	88,187
Veterans Court Program	4519402	<u>5,511</u>
		<u>93,698</u>
Direct:		
Body Worn Camera Program	4392601	<u>14,179</u>
		<u>14,179</u>
Passed Through Houston-Galveston Area Council:		
Regional Mental Health Services	SF 421 #26067-21	<u>5,600</u>
		<u>5,600</u>
TOTAL OFFICE OF THE GOVERNOR (CRIMINAL JUSTICE DIVISION)		<u>\$ 490,588</u>
Texas Veterans Commission:		
Direct Program:		
Brazoria County Veterans Court Program	R-2022-01731	<u>\$ 2,540</u>
TOTAL TEXAS VETERANS COMMISSION		<u>\$ 2,540</u>
Texas Parks and Wildlife:		
Direct Program:		
Hanson Riverside County Park	50-000501	<u>\$ 18,655</u>
		<u>18,655</u>
Direct Program:		
Construction of Follets Island - Parking Lot	--	<u>15,000</u>
		<u>15,000</u>
Direct Program:		
Construction of CR 257 Additional Parking	--	<u>5,998</u>
		<u>5,998</u>

(continued)

BRAZORIA COUNTY, TEXAS

*Schedule of Expenditures of State Awards
For the Year Ended September 30, 2023*

<u>State Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Contract/ Program Number</u>	<u>Expenditures or Award Amount</u>
Texas Parks and Wildlife: - Continued		
Direct Program:		
Great Texas Birding Classic Grant	--	<u>5,000</u>
		<u>5,000</u>
 TOTAL TEXAS PARKS AND WILDLIFE		 \$ <u>44,653</u>
 TOTAL STATE ASSISTANCE		 \$ <u>4,138,471</u>
 TOTAL MAJOR PROGRAMS		 \$ <u>2,244,871</u>
 TYPE A PROGRAM		 \$ <u>750,000</u>
 (1) TJJD Cluster Programs		



BRAZORIA COUNTY, TEXAS

*Notes to Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023*

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 to Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023*

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 Grant Management Standards.
4. The following schedules are reimbursements the County received for indirect costs incurred during the year ended September 30, 2023:

<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.

