

**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Four Months Ended January 31, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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May 16, 2022

Honorable District Judges and Members of
Commissioners Court
Fort Bend County, Texas 77469

Gentlemen:

The Monthly Unaudited Financial Report for the Four Months ended January 31, 2022, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.


The Monthly Unaudited Financial Report includes financial information on the County's four major funds (General, Debt Service, COVID Response and Capital Projects funds along with information on the county's non-major special revenue funds and capital projects broken out by bond or debt issuance, prepared for the primary government on funds flow or modified accrual basis (revenues are recognized when measurable and available) as well as budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds.

Additionally the report contains financial information on the County's Government-wide Activities, individual internal service funds, custodial funds and certain discretely presented component units maintained on an economic flow of resources or accrual basis of accounting (revenues are recognized when earned irrespective of when collected).

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year to date activity for fiscal year 2022 for additional analysis.

Please contact the Auditor's Office if any questions arise or if any additional information is needed.

Respectfully submitted,


Ed Sturdivant
County Auditor
Fort Bend County, Texas

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
January 31, 2022

	Primary Government		
	Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 600,366,615	\$ 287,482,325	\$ 887,848,940
Investments	-	28,728,168	28,728,168
Receivables:			
Taxes, net	69,036,937	-	69,036,937
Grants	4,545,968	-	4,545,968
Fines and fees	47,875,716	-	47,875,716
Other	38,332,107	9	38,332,116
Prepaid items	37,615	-	37,615
Due from component units	4,472,647	-	4,472,647
Capital assets, not being depreciated	599,461,006	55,071,061	654,532,067
Capital assets, net of accumulated depreciation	2,334,970,542	351,882,610	2,686,853,152
Total Assets	3,699,099,153	723,164,173	4,422,263,326
Deferred Outflows of Resources			
Deferred outflows - debt refunding	3,977,271	3,207,514	7,184,785
Deferred outflows related to post-employment benefits	176,961,330	-	176,961,330
Total Deferred Outflows of Resources	180,938,601	3,207,514	184,146,115
Liabilities			
Accounts payable and accrued expenses	18,770,156	744,250	19,514,406
Retainage payable	4,579,497	364,587	4,944,084
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	63,945,963	-	63,945,963
Due to primary government	-	4,472,647	4,472,647
Due to other governments	157,396,071	-	157,396,071
Long-term Liabilities:			
Long-term liabilities due within one-year	42,503,014	12,535,000	55,038,014
Long-term liabilities due in more than one-year			
Other long-term liabilities	755,037,833	504,308,111	1,259,345,944
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,758,642,130	524,312,468	2,282,954,598
Deferred Inflows of Resources			
Deferred inflows - debt refunding	-	10,061,680	10,061,680
Deferred inflows related to post-employment benefits	102,583,626	-	102,583,626
Total Deferred Inflows of Resources	102,583,626	10,061,680	112,645,306
Net Position (Deficit)			
Net investment in capital assets	2,147,150,373	3,980,838	2,151,131,211
Restricted for:			
Debt service	94,020,368	28,723,543	122,743,911
Construction and maintenance	72,616,328	-	72,616,328
Other	32,237,935	-	32,237,935
Unrestricted	(327,213,007)	159,293,158	(167,919,849)
Total Net Position	\$ 2,018,811,997	\$ 191,997,539	\$ 2,210,809,536

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government	Component Units
				Governmental Activities	
Primary Government					
Governmental Activities:					
General administration	\$ 19,624,582	\$ 4,673,118	\$ 4,062,589	\$ (10,888,875)	
Financial administration	3,784,153	686,287	-	(3,097,866)	
Administration of justice	38,137,814	3,051,534	5,766,952	(29,319,328)	
Construction and maintenance	19,418,378	1,450,858	434,055	(18,304,947)	
Health and human services	35,667,039	3,845,196	26,835,370	(4,986,473)	
Cooperative services	381,788	-	-	(381,788)	
Public safety	23,312,041	4,672,042	1,497,559	(17,142,440)	
Parks and recreation	3,405,992	74,865	-	(3,331,127)	
Libraries and education	6,000,089	30,136	2,911	(5,967,042)	
Interest on long-term debt	2,414,526	-	-	(2,414,526)	
Total Primary Government	\$ 152,146,402	\$ 18,484,036	\$ 38,599,436	(95,834,412)	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -		\$ -
FBC Toll Road Authority	4,920,427	11,686,487	-		6,766,060
FB Grand Parkway Toll Road Authority	5,018,787	7,296,277	-		2,277,490
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	-	-	-		-
Total Component Units	\$ 9,939,214	\$ 18,982,764	\$ -		9,043,550
General Revenues:					
Property taxes, penalties, and interest				312,487,540	-
Sales taxes				2,819,526	-
Earnings on investments				443,976	78,909
Miscellaneous				3,017,518	-
Total General Revenues				318,768,560	78,909
Changes in Net Position				222,934,148	9,122,459
Net Position, Beginning of Year, as restated				1,795,877,849	182,875,080
Net Position, End of Period				\$ 2,018,811,997	\$ 191,997,539

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

January 31, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 306,901,512	\$ 60,321,752	\$ 40,890,385	\$ 65,933,989	\$ 109,932,274	\$ 583,979,912
Taxes receivable, net	52,466,844	11,454,503	-	-	5,115,591	69,036,938
Grants receivable	3,382,178	-	-	-	1,163,790	4,545,968
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	950,040	24,863,549	12,451,399	-	75,988	38,340,976
Due from other funds	44,278,932	24,537	-	-	490,983	44,794,452
Due from component units	4,472,647	-	-	-	-	4,472,647
Prepaid items	10,930	-	-	-	-	10,930
Total Assets	\$ 460,338,799	\$ 96,664,341	\$ 53,341,784	\$ 65,933,989	\$ 116,778,626	\$ 793,057,539
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 8,136,512	\$ -	\$ -	\$ 2,779,205	\$ 219,486	\$ 11,135,203
Accrued payroll	(5,693)	-	-	-	-	(5,693)
Retainage payable	217,225	-	4,362,274	-	-	4,579,499
Due to other funds	474,895	-	43,246,464	939,531	3,408,909	48,069,799
Due to other governments	153,944,210	-	-	-	3,484,397	157,428,607
Unearned revenues	1,710,562	-	-	62,215,253	-	63,925,815
Total Liabilities	164,477,711	-	47,608,738	65,933,989	7,112,792	285,133,230
Deferred Inflows of Resources						
Unavailable revenue-property taxes	52,466,844	11,454,503	-	-	5,115,591	69,036,938
Unavailable revenue-other	47,875,716	24,863,548	12,385,086	-	-	85,124,350
Total Deferred Inflows of Resources	100,342,560	36,318,051	12,385,086	-	5,115,591	154,161,288
Fund Balances						
Nonspendable	10,930	-	-	-	-	10,930
Restricted	304,020	60,346,290	(6,652,040)	-	104,550,243	158,548,513
Committed	30,721,387	-	-	-	-	30,721,387
Unassigned	164,482,190	-	-	-	-	164,482,190
Total Fund Balances	195,518,528	60,346,290	(6,652,040)	-	104,550,243	353,763,021
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 460,338,799	\$ 96,664,341	\$ 53,341,784	\$ 65,933,989	\$ 116,778,626	\$ 793,057,539

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future. See pages 32-39 for more detail.

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
January 31, 2022

Total fund balances, governmental funds	\$ 353,763,021
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	2,933,889,854
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	154,161,289
Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Bonds, notes and leases payable	(697,323,954)
Deferred charges on debt refunding	3,977,271
Compensated absences	(13,151,666)
Premiums on issuance of debt	(87,065,227)
Accrued interest payable on bonds	(2,643,973)
Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.	
Net pension liability	(78,846,465)
Total Other post-employment benefits ("OPEB") liability	(634,919,158)
Deferred outflows related to post-employment activities	176,961,330
Deferred inflows related to post-employment activities	(102,583,626)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	<u>12,593,301</u>
Net Position of Governmental Activities	<u><u>\$ 2,018,811,997</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Four Months Ended January 31, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 190,363,766	\$ 44,677,375	\$ -	\$ -	\$ 16,884,985	\$ 251,926,126
Sales taxes	-	-	-	-	2,819,526	2,819,526
Fines and fees	11,770,746	-	-	-	3,046,151	14,816,897
Intergovernmental	5,484,304	4,183,167	1,280,041	18,171,939	8,543,962	37,663,413
Earnings on investments	373,705	5,779	26,777	16,778	20,230	443,269
Miscellaneous	8,898,168	1,189,479	419,738	-	1,271,990	11,779,375
Total Revenues	216,890,689	50,055,800	1,726,556	18,188,717	32,586,844	319,448,606
Expenditures						
Current:						
General administration	17,979,262	-	35,836	-	358,284	18,373,382
Financial administration	3,814,985	-	-	-	2,268	3,817,253
Administration of justice	28,762,315	-	5,107	-	7,854,897	36,622,319
Construction and maintenance	1,074,595	-	4,463,767	-	9,835,286	15,373,648
Health and human services	15,753,784	-	17,396	18,191,015	933,916	34,896,111
Cooperative services	357,709	-	-	-	-	357,709
Public safety	20,255,315	-	2,247	-	2,075,377	22,332,939
Parks and recreation	1,357,691	-	96,692	-	-	1,454,383
Libraries and education	5,500,715	-	476	-	216	5,501,407
Capital Outlay	1,935,499	19,907,816	18,033,449	(2,298)	2,329,370	42,203,836
Debt Service:						
Principal	-	1,779,755	-	-	-	1,779,755
Interest and fiscal charges	-	2,415,979	-	-	-	2,415,979
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	96,791,870	24,103,550	22,654,970	18,188,717	23,389,614	185,128,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	120,098,819	25,952,250	(20,928,414)	-	9,197,230	134,319,885
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	16,970,653	16,970,653
Transfers (out)	(16,958,378)	-	-	-	(12,275)	(16,970,653)
Lease initiation	-	19,907,816	-	-	-	19,907,816
Total Other Financing Sources (Uses)	(16,958,378)	19,907,816	-	-	16,958,378	19,907,816
Net Change in Fund Balances	103,140,441	45,860,066	(20,928,414)	-	26,155,608	154,227,701
Fund Balances, Beginning of Year	92,378,087	14,486,224	14,276,374	-	78,394,635	199,535,320
Fund Balances, End of Period	\$ 195,518,528	\$ 60,346,290	\$ (6,652,040)	\$ -	\$ 104,550,243	\$ 353,763,021

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2022

Net change in fund balances - total governmental funds	\$ 154,227,701
Adjustments for the Statement of Activities:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year capital outlay of \$42,194,588 exceeded depreciation \$14,555,912 in the current period.	27,638,676
Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service.	(427,804)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Debt issued:	
Leases and capital financing	(19,907,816)
Repayments:	
Principal repayments	1,779,755
Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting.	56,100,239
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>3,523,397</u>
Change in net position of governmental activities	<u>\$ 222,934,148</u>

**COMBINING NON-MAJOR GOVERNMENTAL
FUND FINANCIAL STATEMENTS**

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute. This includes active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470, 471, 472, 473, 474, 475 and 476.

Fort Bend County ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100; the term of the agreement is 15 years beginning with Calendar 2010 and extending through Calendar 2025. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its District boundaries. These funds are restricted by the interlocal agreement for capital mobility improvements along FM 1093 within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 145.

Juvenile Operations

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation Department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. These funds are restricted pursuant to state. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad-valorem taxes. These funds are restricted pursuant to state statute. This includes Fund 160.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. These funds are restricted pursuant to state statute. This includes Fund 165.

County Historical Commission

This fund is used to account for funds donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Fund 170.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. These funds are restricted pursuant to state statute. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. These funds are restricted pursuant to grant requirements. This includes Fund 200.

Fort Bend County Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. This includes Fund 207.

Library Donations

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. These funds are restricted pursuant to state statute. This includes Fund 250.

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. These funds are restricted pursuant to state statute. This includes Fund 260.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. This includes Fund 265.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. These funds are restricted pursuant to donor requirements. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. These funds are restricted pursuant to state statute. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. These funds are restricted pursuant to grant requirements. This includes Fund 385.

Special Revenue Funds (continued)

Child Protective Services

This fund is used to account for all monies received by Children’s Protective Services (“CPS”). CPS receives money from the County, the State, and from other miscellaneous sources. These funds are restricted pursuant to donor and grant requirements. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development (“HUD”) and is to be used for housing rehabilitation projects. This includes Fund 400.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant monies received from the U.S. Department of Housing and Urban Development (“HUD”) to develop a home ownership program for low and moderate income families. These funds are restricted pursuant to grant requirements. This includes Fund 402.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. These funds are restricted pursuant to grant requirements. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. These funds are restricted pursuant to grant requirements. This includes Fund 415.

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. These funds are restricted pursuant to state statute. This includes Fund 425.

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

CSCD – Pre-trial Bond

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division (“TDCJ-CJAD”), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department (“CSCD”). The funds are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

Sheriff’s Commissary Fund

This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. Prior to fiscal year 2021, this fund was reported as an agency fund. This includes Fund 892.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2022

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 29,917,612	\$ 7,726,597	\$ 14,457,174	\$ 14,601,047	\$ 20,563,247
Taxes receivable, net	-	-	-	3,224,724	1,890,867
Grants receivable	-	-	22,255	-	-
Other receivables	16,880	-	50,697	8,411	-
Due from other funds	-	-	-	47,914	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 29,934,492	\$ 7,726,597	\$ 14,530,126	\$ 17,882,096	\$ 22,454,114
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	250,076	-	1,082,044	790,328	549,358
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	250,076	-	1,082,044	790,328	549,358
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	3,224,724	1,890,867
Total Deferred Inflows of Resources	-	-	-	3,224,724	1,890,867
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	29,684,416	7,726,597	13,448,082	13,867,044	20,013,889
Total Fund Balances	29,684,416	7,726,597	13,448,082	13,867,044	20,013,889
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 29,934,492	\$ 7,726,597	\$ 14,530,126	\$ 17,882,096	\$ 22,454,114

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2022

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Assets					
Cash and cash equivalents	\$ 1,324,382	\$ 4,621	\$ 16,569	\$ 1,295,622	\$ 613,901
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	30,926	1,295
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,324,382</u>	<u>\$ 4,621</u>	<u>\$ 16,569</u>	<u>\$ 1,326,548</u>	<u>\$ 615,196</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	1,903	26,459	7,911
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,903</u>	<u>26,459</u>	<u>7,911</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	1,324,382	4,621	14,666	1,300,089	607,285
Total Fund Balances	<u>1,324,382</u>	<u>4,621</u>	<u>14,666</u>	<u>1,300,089</u>	<u>607,285</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,324,382</u>	<u>\$ 4,621</u>	<u>\$ 16,569</u>	<u>\$ 1,326,548</u>	<u>\$ 615,196</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 7,756	\$ 103,020	\$ 158,226	\$ 55,826	\$ 220,249
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	900	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,756	\$ 103,020	\$ 159,126	\$ 55,826	\$ 220,249
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	550	25	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	550	25	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,206	102,995	159,126	55,826	220,249
Total Fund Balances	7,206	102,995	159,126	55,826	220,249
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,756	\$ 103,020	\$ 159,126	\$ 55,826	\$ 220,249

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
 January 31, 2022

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Assets					
Cash and cash equivalents	\$ 32,929	\$ 4,697	\$ 8,165	\$ 256,778	\$ 5,665,373
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	20	-	-	-	181,844
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 32,949</u>	<u>\$ 4,697</u>	<u>\$ 8,165</u>	<u>\$ 256,778</u>	<u>\$ 5,847,217</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	939	-	-	(976)	2,308
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>939</u>	<u>-</u>	<u>-</u>	<u>(976)</u>	<u>2,308</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	32,010	4,697	8,165	257,754	5,844,909
Total Fund Balances	<u>32,010</u>	<u>4,697</u>	<u>8,165</u>	<u>257,754</u>	<u>5,844,909</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 32,949</u>	<u>\$ 4,697</u>	<u>\$ 8,165</u>	<u>\$ 256,778</u>	<u>\$ 5,847,217</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
 January 31, 2022

	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>	<u>Law Enforcement Officers' Standards Education Grant</u>
Assets					
Cash and cash equivalents	\$ 94,745	\$ 571,222	\$ 5,313,992	\$ 21,198	\$ 188,929
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	100	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 94,745</u>	<u>\$ 571,222</u>	<u>\$ 5,313,992</u>	<u>\$ 21,298</u>	<u>\$ 188,929</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	32,617	17,387	-	8,034
Due to other governments	-	-	3,123,427	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>32,617</u>	<u>3,140,814</u>	<u>-</u>	<u>8,034</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	94,745	538,605	2,173,178	21,298	180,895
Total Fund Balances	<u>94,745</u>	<u>538,605</u>	<u>2,173,178</u>	<u>21,298</u>	<u>180,895</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 94,745</u>	<u>\$ 571,222</u>	<u>\$ 5,313,992</u>	<u>\$ 21,298</u>	<u>\$ 188,929</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2022

	<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>
Assets					
Cash and cash equivalents	\$ 409,347	\$ 81,037	\$ (1,052,867)	\$ 61	\$ 159,557
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	8,942	1,130,281	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 89,979</u>	<u>\$ 77,414</u>	<u>\$ 61</u>	<u>\$ 159,557</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	157	125,161	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>157</u>	<u>125,161</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	409,347	89,822	(47,747)	61	159,557
Total Fund Balances	<u>409,347</u>	<u>89,822</u>	<u>(47,747)</u>	<u>61</u>	<u>159,557</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 89,979</u>	<u>\$ 77,414</u>	<u>\$ 61</u>	<u>\$ 159,557</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2022

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Assets					
Cash and cash equivalents	\$ 56,951	\$ 95,604	\$ 593,885	\$ 1,707,042	\$ 2,504,426
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	2,312	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	82,345	145,639
Prepaid items	-	-	-	-	-
Total Assets	\$ 56,951	\$ 95,604	\$ 596,197	\$ 1,789,387	\$ 2,650,065
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 217,623
Retainage payable	-	-	-	-	-
Due to other funds	-	5,467	216,865	13,211	252,840
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	5,467	216,865	15,074	470,463
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	56,951	90,137	379,332	1,774,313	2,179,602
Total Fund Balances	56,951	90,137	379,332	1,774,313	2,179,602
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 56,951	\$ 95,604	\$ 596,197	\$ 1,789,387	\$ 2,650,065

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2022

	<u>Sheriff Commissary Fund</u>	<u>Totals Non-major Special Revenue Funds</u>
Assets		
Cash and cash equivalents	\$ 2,153,354	\$ 109,932,274
Taxes receivable, net	-	5,115,591
Grants receivable	-	1,163,790
Other receivables	-	75,988
Due from other funds	-	490,983
Prepaid items	-	-
Total Assets	<u>\$ 2,153,354</u>	<u>\$ 116,778,626</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 219,486
Retainage payable	-	-
Due to other funds	26,245	3,408,909
Due to other governments	360,970	3,484,397
Unearned revenues	-	-
Total Liabilities	<u>387,215</u>	<u>7,112,792</u>
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	5,115,591
Total Deferred Inflows of Resources	<u>-</u>	<u>5,115,591</u>
Fund Balances:		
Nonspendable	-	-
Restricted	1,766,139	104,550,243
Total Fund Balances	<u>1,766,139</u>	<u>104,550,243</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,153,354</u>	<u>\$ 116,778,626</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	FBC				
	Assistance	FBC ESD 100	Juvenile	Road and	Drainage
	Districts	Agreement	Operations	Bridge	District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 10,297,459	\$ 6,587,526
Sales taxes	2,819,526	-	-	-	-
Fines and fees	-	-	-	1,237,483	-
Intergovernmental	-	-	144,590	-	1,948,480
Earnings on investments	6,538	1,592	3,374	2,116	3,174
Miscellaneous	-	-	2,618	55,750	126,891
Total Revenues	<u>2,826,064</u>	<u>1,592</u>	<u>150,582</u>	<u>11,592,808</u>	<u>8,666,071</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	5,019,493	-	-
Construction and maintenance	917,475	-	-	6,249,061	2,668,750
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	1,948,480
Total Expenditures	<u>917,475</u>	<u>-</u>	<u>5,019,493</u>	<u>6,249,061</u>	<u>4,617,230</u>
Net Change in Fund Balances	1,908,589	1,592	12,089,467	5,343,747	4,048,841
Fund Balances, Beginning of Year	<u>27,775,827</u>	<u>7,725,005</u>	<u>1,358,615</u>	<u>8,523,297</u>	<u>15,965,048</u>
Fund Balances, End of Period	<u>\$ 29,684,416</u>	<u>\$ 7,726,597</u>	<u>\$ 13,448,082</u>	<u>\$ 13,867,044</u>	<u>\$ 20,013,889</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	127,930	6,355
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	311	1	6	309	147
Miscellaneous	-	-	691	4,309	-
Total Revenues	<u>68,331</u>	<u>1</u>	<u>697</u>	<u>132,548</u>	<u>28,762</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	151,835	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	20,920	-	-
Public safety	-	-	-	-	32,717
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>20,920</u>	<u>151,835</u>	<u>32,717</u>
Net Change in Fund Balances	68,331	1	(20,223)	(19,287)	(3,955)
Fund Balances, Beginning of Year	<u>1,256,051</u>	<u>4,620</u>	<u>34,889</u>	<u>1,319,376</u>	<u>611,240</u>
Fund Balances, End of Period	<u>\$ 1,324,382</u>	<u>\$ 4,621</u>	<u>\$ 14,666</u>	<u>\$ 1,300,089</u>	<u>\$ 607,285</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	4,260	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	2	24	37	13	-
Miscellaneous	-	2,911	-	-	3,440
Total Revenues	<u>2</u>	<u>2,936</u>	<u>4,297</u>	<u>13</u>	<u>3,440</u>
Expenditures					
Current:					
General administration	2,440	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,439</u>	<u>217</u>	<u>-</u>	<u>-</u>	<u>1</u>
Net Change in Fund Balances	(2,437)	2,719	4,297	13	3,439
Fund Balances, Beginning of Year	<u>9,643</u>	<u>100,276</u>	<u>154,829</u>	<u>55,813</u>	<u>216,810</u>
Fund Balances, End of Period	<u>\$ 7,206</u>	<u>\$ 102,995</u>	<u>\$ 159,126</u>	<u>\$ 55,826</u>	<u>\$ 220,249</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	210	-	-	-	736,640
Intergovernmental	-	-	-	-	-
Earnings on investments	-	1	2	64	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>210</u>	<u>1</u>	<u>2</u>	<u>64</u>	<u>736,640</u>
Expenditures					
Current:					
General administration	-	-	-	28,082	275,682
Financial administration	-	-	-	-	-
Administration of justice	2,056	-	-	-	6,195
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,056</u>	<u>-</u>	<u>-</u>	<u>28,082</u>	<u>281,877</u>
Net Change in Fund Balances	(1,846)	1	2	(28,018)	454,763
Fund Balances, Beginning of Year	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
Fund Balances, End of Period	<u>\$ 32,010</u>	<u>\$ 4,697</u>	<u>\$ 8,165</u>	<u>\$ 257,754</u>	<u>\$ 5,844,909</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	278	-
Intergovernmental	-	-	4,512	-	-
Earnings on investments	613	96	550	-	50
Miscellaneous	582	198,217	470,593	-	-
Total Revenues	<u>1,195</u>	<u>198,313</u>	<u>475,655</u>	<u>278</u>	<u>50</u>
Expenditures					
Current:					
General administration	-	52,080	-	-	-
Financial administration	2,268	-	-	-	-
Administration of justice	-	-	23,792	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1	1,362,380	-	50,501
Capital Outlay	-	-	26,775	-	-
Total Expenditures	<u>2,268</u>	<u>52,081</u>	<u>1,412,947</u>	<u>-</u>	<u>50,501</u>
Net Change in Fund Balances	(1,073)	146,232	(937,292)	278	(50,451)
Fund Balances, Beginning of Year	<u>95,818</u>	<u>392,373</u>	<u>3,110,470</u>	<u>21,020</u>	<u>231,346</u>
Fund Balances, End of Period	<u>\$ 94,745</u>	<u>\$ 538,605</u>	<u>\$ 2,173,178</u>	<u>\$ 21,298</u>	<u>\$ 180,895</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	409,347	5,419	1,295,226	-	159,521
Earnings on investments	-	23	-	-	37
Miscellaneous	-	-	(139,483)	61	-
Total Revenues	<u>409,347</u>	<u>5,442</u>	<u>1,155,743</u>	<u>61</u>	<u>159,558</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	28,951	884,045	-	-
Public safety	-	-	-	-	1
Capital Outlay	-	-	319,445	-	-
Total Expenditures	<u>-</u>	<u>28,951</u>	<u>1,203,490</u>	<u>-</u>	<u>1</u>
 Net Change in Fund Balances	 409,347	 (23,509)	 (47,747)	 61	 159,557
 Fund Balances, Beginning of Year	 <u>-</u>	 <u>113,331</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund Balances, End of Period	<u>\$ 409,347</u>	<u>\$ 89,822</u>	<u>\$ (47,747)</u>	<u>\$ 61</u>	<u>\$ 159,557</u>

Note: Monthly financial statements may reflect negative balances in certain revenue, expense/expenditure lines as a result of prior year accruals. No adjustments or modifications have been made for these accruals.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	316,787	616,207
Intergovernmental	57,135	33,450	1,250,832	-	3,145,170
Earnings on investments	14	-	-	-	1,136
Miscellaneous	-	-	-	5,000	892
Total Revenues	<u>57,149</u>	<u>33,450</u>	<u>1,250,832</u>	<u>321,787</u>	<u>3,763,405</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	24,504	871,500	206,388	1,549,133
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	198	-	-	-	-
Capital Outlay	-	-	-	-	34,670
Total Expenditures	<u>198</u>	<u>24,504</u>	<u>871,500</u>	<u>206,388</u>	<u>1,583,803</u>
Net Change in Fund Balances	56,951	8,946	379,332	115,399	2,179,602
Fund Balances, Beginning of Year (as restated)	<u>-</u>	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 56,951</u>	<u>\$ 90,137</u>	<u>\$ 379,332</u>	<u>\$ 1,774,313</u>	<u>\$ 2,179,602</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2022

	<u>Sheriff Commissary Fund</u>	<u>Totals Non-major Special Revenue Funds</u>
Revenues		
Property taxes	\$ -	\$ 16,884,985
Sales taxes	-	2,819,526
Fines and fees	-	3,046,151
Intergovernmental	-	8,543,962
Earnings on investments	-	20,230
Miscellaneous	539,518	1,271,990
Total Revenues	<u>539,518</u>	<u>32,586,844</u>
Expenditures		
Current:		
General administration	-	358,284
Financial administration	-	2,268
Administration of justice	-	7,854,897
Construction and maintenance	-	9,835,286
Health and human services	-	933,916
Public safety	629,579	2,075,377
Capital Outlay	-	2,329,370
Total Expenditures	<u>629,579</u>	<u>23,389,614</u>
Net Change in Fund Balances	(90,061)	26,155,608
Fund Balances, Beginning of Year (as restated)	<u>1,856,200</u>	<u>78,394,635</u>
Fund Balances, End of Period	<u>\$ 1,766,139</u>	<u>\$ 104,550,243</u>



FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

The following schedules break down the County’s capital project activity by bond issue and represent the following sub-funds for accounting purposes:

Fund Number	Fund Description
750	Mission Bend/4 Corners (CAD #6)
754	CAD Phase 2 Expansion
756	Facilities Bonds
760	County Projects (2020 Election)
762	Mobility Project 2019
764	Drainage District 2020 Permanent Improvement Bonds
765	Drainage District Projects
766	Certificates of Obligation 2020A
768	Tax Notes Series 2020
770	Parks Bonds (2020 Election)
771	Tax Notes Series 2021
772	2021 County Bond Projects
774	Mobility 2022 Projects

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
January 31, 2022

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-760
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	Capital Projects (2020 Election)
Assets				
Cash and cash equivalents	\$ 380,755	\$ -	\$ 9,783,474	\$ -
Other receivables	-	66,313	-	-
Total Assets	<u>\$ 380,755</u>	<u>\$ 66,313</u>	<u>\$ 9,783,474</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 259,700	\$ -
Due to other funds	-	1,662,313	40,185	-
Total Liabilities	<u>-</u>	<u>1,662,313</u>	<u>299,885</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	380,755	(1,596,000)	9,483,589	-
Total Fund Balances	<u>380,755</u>	<u>(1,596,000)</u>	<u>9,483,589</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 380,755</u>	<u>\$ 66,313</u>	<u>\$ 9,783,474</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
January 31, 2022

Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	<u>Mobility Project 2019</u>	<u>Drainage District 2020 Permanent Imp. Bonds</u>	<u>Drainage District 2022 Permanent Imp. Bonds</u>	<u>Certificates of Obligation 2020A</u>
Assets				
Cash and cash equivalents	\$ 2,874,783	\$ 17,942,608	\$ -	\$ 5,008,062
Other receivables	-	-	-	12,385,086
Total Assets	<u>\$ 2,874,783</u>	<u>\$ 17,942,608</u>	<u>\$ -</u>	<u>\$ 17,393,148</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 2,053,228	\$ -	\$ -	\$ 1,487,766
Due to other funds	7,158,908	279,335	3,526,568	-
Total Liabilities	<u>9,212,136</u>	<u>279,335</u>	<u>3,526,568</u>	<u>1,487,766</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	12,385,086
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,385,086</u>
Fund Balances				
Restricted	(6,337,353)	17,663,273	(3,526,568)	3,520,296
Total Fund Balances	<u>(6,337,353)</u>	<u>17,663,273</u>	<u>(3,526,568)</u>	<u>3,520,296</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,874,783</u>	<u>\$ 17,942,608</u>	<u>\$ -</u>	<u>\$ 17,393,148</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
 January 31, 2022

Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772
	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects
Assets				
Cash and cash equivalents	\$ 4,759,784	\$ -	\$ 140,919	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ 4,759,784</u>	<u>\$ -</u>	<u>\$ 140,919</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ -	\$ 286,553
Due to other funds	-	555,917	-	14,853,718
Total Liabilities	<u>-</u>	<u>555,917</u>	<u>-</u>	<u>15,140,271</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	4,759,784	(555,917)	140,919	(15,140,271)
Total Fund Balances	<u>4,759,784</u>	<u>(555,917)</u>	<u>140,919</u>	<u>(15,140,271)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,759,784</u>	<u>\$ -</u>	<u>\$ 140,919</u>	<u>\$ -</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
January 31, 2022

	MAJ-774	
	<u>Mobility 2022 Projects</u>	<u>Totals Capital Projects Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 40,890,385
Other receivables	-	12,451,399
Total Assets	<u>\$ -</u>	<u>\$ 53,341,784</u>
Liabilities and Fund Balances		
Liabilities		
Retainage payable	\$ 275,027	\$ 4,362,274
Due to other funds	15,169,520	43,246,464
Total Liabilities	<u>15,444,547</u>	<u>47,608,738</u>
Deferred Inflows of Resources		
Unavailable revenue-other	-	12,385,086
Total Deferred Inflows of Resources	<u>-</u>	<u>12,385,086</u>
Fund Balances		
Restricted	<u>(15,444,547)</u>	<u>(6,652,040)</u>
Total Fund Balances	<u>(15,444,547)</u>	<u>(6,652,040)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 53,341,784</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2022

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-760
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	Capital Projects (2020 Election)
Revenues				
Earnings on investments	\$ 90	\$ 16,513	\$ 2,487	\$ -
Miscellaneous	-	49,800	-	-
Total Revenues	<u>90</u>	<u>66,313</u>	<u>2,487</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Health and human services	-	-	1,145	-
Public safety	-	-	-	-
Parks and recreation	-	-	4,569	-
Capital Outlay	-	-	2,414,199	-
Total Expenditures	<u>109</u>	<u>-</u>	<u>2,426,267</u>	<u>-</u>
Net Change in Fund Balances	(19)	66,313	(2,423,780)	-
Fund Balances, Beginning of Year	<u>380,774</u>	<u>(1,662,313)</u>	<u>11,907,369</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 380,755</u>	<u>\$ (1,596,000)</u>	<u>\$ 9,483,589</u>	<u>\$ -</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2022

Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project 2019	Drainage District 2020 Permanent Imp. Bonds	Drainage District 2022 Permanent Imp. Bonds	Certificates of Obligation 2020A
Revenues				
Earnings on investments	\$ 441	\$ 4,227	\$ -	\$ 1,772
Miscellaneous	369,938	-	-	-
Total Revenues	<u>1,650,420</u>	<u>4,227</u>	<u>-</u>	<u>1,772</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	499,008	336,264	3,077,022
Total Expenditures	<u>-</u>	<u>719,371</u>	<u>336,264</u>	<u>3,077,022</u>
Net Change in Fund Balances	1,650,420	(715,144)	(336,264)	(3,075,250)
Fund Balances, Beginning of Year	<u>(7,987,773)</u>	<u>18,378,417</u>	<u>(3,190,304)</u>	<u>6,595,546</u>
Fund Balances, End of Period	<u>\$ (6,337,353)</u>	<u>\$ 17,663,273</u>	<u>\$ (3,526,568)</u>	<u>\$ 3,520,296</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2022

Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772
	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects
Revenues				
Earnings on investments	\$ 1,214	\$ -	\$ 33	\$ -
Miscellaneous	-	-	-	-
Total Revenues	<u>1,214</u>	<u>-</u>	<u>33</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	5,107
Health and human services	-	-	-	16,251
Public safety	-	-	-	2,247
Parks and recreation	-	54,546	-	37,577
Capital Outlay	<u>1,397,979</u>	<u>88,548</u>	<u>-</u>	<u>5,346,386</u>
Total Expenditures	<u>1,397,979</u>	<u>143,094</u>	<u>-</u>	<u>5,464,057</u>
Net Change in Fund Balances	(1,396,765)	(143,094)	33	(5,464,057)
Fund Balances, Beginning of Year	<u>6,156,549</u>	<u>(412,823)</u>	<u>140,886</u>	<u>(9,676,214)</u>
Fund Balances, End of Period	<u>\$ 4,759,784</u>	<u>\$ (555,917)</u>	<u>\$ 140,919</u>	<u>\$ (15,140,271)</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2022

	MAJ-774	
	Mobility 2022 Projects	Totals Capital Projects Funds
Revenues		
Earnings on investments	\$ -	\$ 26,777
Miscellaneous	-	419,738
Total Revenues	<u>-</u>	<u>1,726,556</u>
Expenditures		
Current:		
Administration of justice	-	5,107
Health and human services	-	17,396
Public safety	-	2,247
Parks and recreation	-	96,692
Capital Outlay	<u>4,874,043</u>	<u>18,033,449</u>
Total Expenditures	<u>9,090,807</u>	<u>22,654,970</u>
Net Change in Fund Balances	(9,090,807)	(20,928,414)
Fund Balances, Beginning of Year	<u>(6,353,740)</u>	<u>14,276,374</u>
Fund Balances, End of Period	<u><u>\$ (15,444,547)</u></u>	<u><u>\$ (6,652,040)</u></u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions to advance funding and reimburse expenditures out of future debt issuances in the near future.

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Four Months Ended January 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 261,359,511	\$ 275,451,427	\$ 190,363,766	\$ (85,087,661)	69%
Fines and fees	32,133,418	35,792,119	10,274,608	(25,517,511)	29%
Intergovernmental	6,491,435	5,290,354	356,246	(4,934,108)	7%
Earnings on investments	2,864,302	1,678,940	356,186	(1,322,754)	21%
Miscellaneous	2,723,757	3,128,387	1,342,324	(1,786,063)	43%
Total Revenues	<u>305,572,423</u>	<u>321,341,227</u>	<u>202,693,130</u>	<u>(118,648,097)</u>	<u>63%</u>
Expenditures					
Current:					
General administration	61,933,577	73,337,008	17,577,117	55,759,891	24%
Financial administration	10,351,663	15,965,907	3,814,985	12,150,922	24%
Administration of justice	85,202,025	94,416,934	27,888,748	66,528,186	30%
Construction and maintenance	3,907,296	3,765,684	1,074,595	2,691,089	29%
Health and human services	34,666,363	34,797,477	9,284,501	25,512,976	27%
Cooperative services	1,210,845	1,306,958	357,709	949,249	27%
Public safety	55,428,501	62,231,512	16,532,921	45,698,591	27%
Parks and recreation	4,376,924	4,916,284	1,357,691	3,558,593	28%
Libraries and education	19,582,902	20,324,450	5,500,715	14,823,735	27%
Capital Outlay	<u>367,600</u>	<u>15,000</u>	<u>93,126</u>	<u>(78,126)</u>	<u>621%</u>
Total Expenditures	<u>277,027,696</u>	<u>311,077,214</u>	<u>83,482,108</u>	<u>227,595,106</u>	<u>27%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>28,544,727</u>	<u>10,264,013</u>	<u>119,211,022</u>	<u>108,947,009</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(25,188,175)	(25,188,175)	(16,958,378)	8,229,797	
Total Other Financing Sources (Uses)	<u>(25,188,175)</u>	<u>(25,188,175)</u>	<u>(16,958,378)</u>	<u>8,229,797</u>	
Net Change in Fund Balances - budgetary basis	3,356,552	(14,924,162)	102,252,644	117,176,806	
Net adjustment to reflect operations in accordance with GAAP (a)			887,795		
Fund Balances, Beginning of Year	<u>92,378,089</u>	<u>92,378,089</u>	<u>92,378,089</u>		
Fund Balances, End of Period	<u>\$ 95,734,641</u>	<u>\$ 77,453,927</u>	<u>\$ 195,518,528</u>	<u>\$ 118,064,601</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Four Months Ended January 31, 2022

Budgetary Basis

Fort Bend County budgets for operational and capital activity through the fiscal year budget process for the General Fund, Road & Bridge, Drainage, and Debt Service Fund. The General Fund includes a multi-year budget that is not confined to the fiscal year ending September 30. This multi-year budget is used to account for capital projects, grants, and other activity expanding beyond the fiscal year. The funding for these projects and grants originates from a prior or current fiscal year budget allocation that is then transferred to the multi-year project budget. The following schedule shows a reconciliation of the actual activity in the General Fund in the fiscal year from a budgetary to GAAP basis.

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
General Fund			
Revenues	\$ 202,693,130	\$ 14,197,557	\$ 216,890,687
Expenditures	<u>83,482,108</u>	<u>13,309,762</u>	<u>96,791,870</u>
Net Change in Fund Balance	102,252,644	887,795	103,140,439
Fund Balance, Beginning of Year			<u>92,378,087</u>
Fund Balance, End of Period			<u><u>\$ 195,518,526</u></u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Four Months Ended January 31, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 59,621,515	\$ 64,209,684	\$ 44,677,375	\$ (19,532,309)	70%
Intergovernmental	830,000	730,000	4,183,167	3,453,167	573%
Earnings on investments	358,017	31,000	5,779	(25,221)	19%
Miscellaneous	1,047,048	1,047,048	1,189,479	142,431	114%
Total Revenues	61,856,580	66,017,732	50,055,800	(15,961,932)	76%
Expenditures					
Capital Outlay	-	-	19,907,816	(19,907,816)	
Debt Service:					
Principal	39,653,580	39,370,303	1,779,755	37,590,548	5%
Interest and fiscal charges	26,411,469	31,777,886	2,415,979	29,361,907	8%
Total Expenditures	66,065,049	71,148,189	24,103,550	47,044,639	34%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(5,130,457)	25,952,250	31,082,707	
Other Financing Sources (Uses)					
Issuance of leases	-	-	19,907,816	19,907,816	
Total Other Financing Sources (Uses)	-	-	19,907,816	19,907,816	
Net Change in Fund Balances -					
Budgetary Basis	(4,208,469)	(5,130,457)	45,860,066	50,990,523	
Fund Balances, Beginning of Year	14,486,225	14,486,225	14,486,225	-	
Fund Balances, End of Period	\$ 10,277,756	\$ 9,355,768	\$ 60,346,291	\$ 50,990,523	

Note 1 – Capital financing payment of \$19,907,816 did not result in the amending of the budget for Capital outlay.

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Four Months Ended January 31, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,425,353	\$ 14,847,152	\$ 10,297,459	\$ (4,549,693)	69%
Fines and fees	7,030,637	6,899,439	1,237,483	(5,661,956)	18%
Intergovernmental	303,802	300,000	-	(300,000)	0%
Earnings on investments	202,359	25,000	2,116	(22,884)	8%
Miscellaneous	336,781	208,000	55,750	(152,250)	27%
Total Revenues	<u>19,298,932</u>	<u>22,279,591</u>	<u>11,592,808</u>	<u>(10,686,783)</u>	<u>52%</u>
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	11,705,233	3,328,214	8,377,019	28%
Operating costs	13,317,703	14,511,567	2,913,357	11,598,210	20%
Information technology costs	12,024	12,854	-	12,854	0%
Capital acquisitions	142,100	142,100	7,491	134,609	5%
Total Expenditures	<u>24,103,410</u>	<u>26,371,754</u>	<u>6,249,062</u>	<u>20,122,692</u>	<u>24%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,092,163)	5,343,746	9,435,909	
Net Adjustment to Reflect Operations	-	-	1	-	
Fund Balances, Beginning of Year	<u>8,523,297</u>	<u>8,523,297</u>	<u>8,523,297</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 3,718,819</u>	<u>\$ 4,431,134</u>	<u>\$ 13,867,044</u>	<u>\$ 9,435,910</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,592,808	\$ -	\$ 11,592,808
Expenditures	<u>6,249,062</u>	<u>(1)</u>	<u>6,249,061</u>
Net Change in Fund Balance	5,343,746	1	5,343,747
Fund Balance, Beginning of Year			<u>8,523,297</u>
Fund Balance, End of Period			<u>\$ 13,867,044</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Four Months Ended January 31, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 9,785,836	\$ 9,605,254	\$ 6,587,526	\$ (3,017,728)	69%
Earnings on investments	275,314	15,000	3,174	(11,826)	21%
Miscellaneous	245,837	220,000	126,891	(93,109)	58%
Total Revenues	10,306,987	9,840,254	6,717,591	(3,122,663)	68%
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,966,471	2,023,745	4,942,726	29%
Operating costs	3,091,531	3,089,531	525,750	2,563,781	17%
Information technology costs	5,850	7,850	-	7,850	0%
Capital acquisitions	55,580	55,580	8,999	46,581	16%
Total Expenditures	12,617,559	10,119,432	2,558,494	7,560,938	25%
Net Change in Fund Balances - Budgetary Basis	(2,310,572)	(279,178)	4,159,097	4,438,275	
Net Adjustment to Reflect Operations in Accordance with GAAP					
	-	-	(110,256)	-	
Fund Balances, Beginning of Year	15,965,045	15,965,045	15,965,045	-	
Fund Balances, End of Period	\$ 13,654,473	\$ 15,685,867	\$ 20,013,886	\$ 4,328,019	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 6,717,591	\$ 1,948,480	\$ 8,666,071
Expenditures	2,558,494	2,058,736	4,617,230
Net Change in Fund Balance	4,159,097	(110,256)	4,048,841
Fund Balance, Beginning of Year			15,965,045
Fund Balance, End of Period			\$ 20,013,886

FORT BEND COUNTY, TEXAS
INTERNAL SERVICE FUND DESCRIPTIONS

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various County budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

Other Self-Funded Insurance

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium. This includes Fund 855.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
January 31, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,672,408	\$ 13,714,292	\$ 16,386,700
Due from other funds	2,885,682	408,648	3,294,330
Other receivables	<u>-</u>	<u>27,718</u>	<u>27,718</u>
Total Current Assets	<u>5,558,090</u>	<u>14,150,658</u>	<u>19,708,748</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>541,694</u>	<u>-</u>	<u>541,694</u>
Total Noncurrent Assets	<u>541,694</u>	<u>-</u>	<u>541,694</u>
Total Assets	<u>6,099,784</u>	<u>14,150,658</u>	<u>20,250,442</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	<u>6,802</u>	<u>12,178</u>	<u>18,980</u>
Total Current Liabilities	<u>6,802</u>	<u>3,501,775</u>	<u>3,508,577</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Liabilities	<u>4,155,366</u>	<u>3,501,775</u>	<u>7,657,141</u>
Net Position			
Net investment in capital assets	541,694	-	541,694
Unrestricted	<u>1,402,724</u>	<u>10,648,883</u>	<u>12,051,607</u>
Total Net Position	<u>\$ 1,944,418</u>	<u>\$ 10,648,883</u>	<u>\$ 12,593,301</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 20,515,388	\$ 2,771,098	\$ 23,286,486
Total Operating Revenues	<u>20,515,388</u>	<u>2,771,098</u>	<u>23,286,486</u>
Operating Expenses			
Contractual services	310,119	234,930	545,049
Benefits provided	16,966,039	2,241,986	19,208,025
Depreciation	10,728	-	10,728
Total Operating Expenses	<u>17,286,886</u>	<u>2,476,916</u>	<u>19,763,802</u>
Operating Income (Loss)	3,228,502	294,182	3,522,684
Non-Operating Revenues			
Earnings on investments	712	-	712
Total Non-Operating Revenues	<u>712</u>	<u>-</u>	<u>712</u>
Change in Net Position	3,229,214	294,182	3,523,396
Total Net (Deficit), Beginning of Year	<u>(1,284,796)</u>	<u>10,354,701</u>	<u>9,069,905</u>
Total Net Position, End of Period	<u>\$ 1,944,418</u>	<u>\$ 10,648,883</u>	<u>\$ 12,593,301</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 23,086,933	\$ 3,323,142	\$ 26,410,075
Payment of benefits	(16,966,039)	(2,241,986)	(19,208,025)
Payments for services	(4,006,827)	1,141,093	(2,865,734)
Net Cash Provided (Used) by Operating Activities	<u>2,114,067</u>	<u>2,222,249</u>	<u>4,336,316</u>
Cash Flows from Investing Activities:			
Interest earned on investments	712	-	712
Net Cash Provided by Investing Activities	<u>712</u>	<u>-</u>	<u>712</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,114,778	2,222,249	4,337,027
Cash and Cash Equivalents, Beginning of Year	<u>557,631</u>	<u>11,492,042</u>	<u>12,049,673</u>
Cash and Cash Equivalents, End of Period	<u>\$ 2,672,409</u>	<u>\$ 13,714,291</u>	<u>\$ 16,386,700</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 3,228,502	\$ 294,182	\$ 3,522,684
Adjustments to operations:			
Depreciation	10,728	-	10,728
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,699,935	1,699,935
Decrease (Increase) in other receivables	117,634	67,433	185,067
Decrease (Increase) in due from other funds	2,453,911	484,611	2,938,522
Increase (Decrease) in due to other funds	(3,696,708)	(323,912)	(4,020,620)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>(1,114,435)</u>	<u>1,928,067</u>	<u>813,632</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,114,067</u>	<u>\$ 2,222,249</u>	<u>\$ 4,336,316</u>

FORT BEND COUNTY, TEXAS
CUSTODIAL FUND DESCRIPTIONS

Custodial Funds are used to account for collections and disbursements for the following activities for which the County serves as a fiscal agent for other entities or parties:

County Clerk Registry Accounts includes County Court ordered deposits held in the County Clerk Registry accounts pending final disposition by the courts. This includes Fund 886.

District Clerk Registry Accounts includes District Court ordered deposits held in the District Clerk Registry accounts pending final disposition by the courts. This includes Fund 888.

Tax Collection Custodial Fund includes collections and disbursements of property tax collections by the County Tax Assessor/Collector on behalf of various political subdivisions in the County. The activity and balances in this fund specifically excludes any collections made on behalf of the fort Bend County or its blended component units. This includes Fund 890.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
January 31, 2022

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 13,891,126	\$ 11,343,872	\$ 82,022,022	\$ 107,257,020
Total Assets	<u>13,891,126</u>	<u>11,343,872</u>	<u>82,022,022</u>	<u>107,257,020</u>
Liabilities				
Due to other governments	<u>273,285</u>	<u>109,073</u>	<u>-</u>	<u>382,358</u>
Total Liabilities	<u>273,285</u>	<u>109,073</u>	<u>-</u>	<u>382,358</u>
Net Position				
Restricted for court activities	13,617,841	11,234,799	-	24,852,640
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>82,022,022</u>	<u>82,022,022</u>
Total Net Position	<u>\$ 13,617,841</u>	<u>\$ 11,234,799</u>	<u>\$ 82,022,022</u>	<u>\$ 106,874,662</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Four Months Ended January 31, 2022

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Additions				
Court collections	\$ 4,554,533	\$ 3,659,651	\$ -	\$ 8,214,184
Property tax collections	-	-	1,199,574,878	1,199,574,878
Earnings of investments	248	-	-	248
Total Additions	<u>4,554,781</u>	<u>3,659,651</u>	<u>1,199,574,878</u>	<u>1,207,789,310</u>
Deductions				
Court activities	5,446,131	1,097,578	-	6,543,709
Property tax disbursements	-	-	1,118,554,852	1,118,554,852
Total Deductions	<u>5,446,131</u>	<u>1,097,578</u>	<u>1,118,554,852</u>	<u>1,125,098,561</u>
Change in fiduciary net position	(891,350)	2,562,073	81,020,026	82,690,749
Net Position - Beginning of Year	<u>14,509,191</u>	<u>8,672,726</u>	<u>1,001,996</u>	<u>24,183,913</u>
Net Position - End of Period	<u>\$ 13,617,841</u>	<u>\$ 11,234,799</u>	<u>\$ 82,022,022</u>	<u>\$ 106,874,662</u>

DISCRETELY PRESENTED COMPONENT UNITS

FORT BEND COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNITS

For each of the following entities, the County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

Fort Bend County Toll Road Authority (“FBCTRA”)

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County.

Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. .

Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study.

Fort Bend County Industrial Development Corporation (“FBCIDC”)

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). 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 FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue.

Fort Bend County Housing Finance Corporation (“FBCHFC”)

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

East Fort Bend County Development Authority (“Authority”)

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

Note: The monthly financial statements of Fort Bend County Housing Finance Corporation and the East Fort Bend County Development Authority are not maintained by the County and are only included in the year end reporting process as the information is typically not available to review during the year. In the following financial statements, only the position of the entities are shown as of the last fiscal year.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
January 31, 2022

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 1,498,712	\$ 8,352	\$ 201,665,667	\$ 84,157,674	\$ 135,988	\$ 15,932	\$ 287,482,325
Investments	-	-	22,041,357	6,050,755	636,056	-	28,728,168
Miscellaneous receivables	-	-	-	-	9	-	9
Internal balances	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Capital assets, not being depreciated	-	-	42,507,990	12,563,071	-	-	55,071,061
Capital assets, net of accumulated depreciation	-	-	211,242,899	140,639,711	-	-	351,882,610
Total Assets	<u>1,498,712</u>	<u>8,352</u>	<u>477,457,913</u>	<u>243,411,211</u>	<u>772,053</u>	<u>15,932</u>	<u>723,164,173</u>
Resources							
Deferred outflows-debt refunding	-	-	3,207,514	-	-	-	3,207,514
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>3,207,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,207,514</u>
Liabilities							
Accounts payable and accrued expenses	743,500	-	-	-	750	-	744,250
Retainage payable	-	-	232,083	132,504	-	-	364,587
Due to Fort Bend County Toll Road Authority	-	-	-	-	-	-	-
Due to primary government	-	-	3,278,370	1,194,277	-	-	4,472,647
Accrued interest payable	114,563	-	1,059,814	713,496	-	-	1,887,873
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	6,070,767	-	305,662,982	192,574,362	-	-	504,308,111
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>320,308,249</u>	<u>197,074,639</u>	<u>750</u>	<u>-</u>	<u>524,312,468</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	10,061,680	-	-	10,061,680
Total Deferred Inflows of Resou	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,061,680</u>	<u>-</u>	<u>-</u>	<u>10,061,680</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	23,105,754	(19,124,916)	-	-	3,980,838
Debt service	-	-	22,661,159	6,062,384	-	-	28,723,543
Unrestricted	(5,430,118)	8,352	114,590,265	49,337,424	771,303	15,932	159,293,158
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,352</u>	<u>\$ 160,357,178</u>	<u>\$ 36,274,892</u>	<u>\$ 771,303</u>	<u>\$ 15,932</u>	<u>\$ 191,997,539</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Four Months Ended January 31, 2022

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Toll Road Authority					
Toll road operations	\$ 4,884,712	\$ 11,686,487	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	35,715	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>4,920,427</u>	<u>11,686,487</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	3,582,635	7,296,277	-	-	-
Interest on long-term debt	3,500	-	-	-	-
Debt service fees	1,432,652	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>5,018,787</u>	<u>7,296,277</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Industrial Development Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 9,939,214</u>	<u>\$ 18,982,764</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	2
Total General Revenues				<u>-</u>	<u>2</u>
Changes in Net Position (Deficit)				-	2
Net Position (Deficit), Beginning of Year				<u>(5,430,118)</u>	<u>8,350</u>
Net Position (Deficit), End of Period				<u>\$ (5,430,118)</u>	<u>\$ 8,352</u>

Note: Revenues for Toll Road activities are reported in the month after earned for monthly financial reporting.

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Four Months Ended September 30, 2022

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Toll Road Authority					
Toll road operations	\$ 6,801,775	\$ -	\$ -	\$ -	\$ 6,801,775
Interest on long-term debt	-	-	-	-	-
Debt service fees	(35,715)	-	-	-	(35,715)
Total Fort Bend County Toll Road Authority	<u>6,766,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,766,060</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	3,713,642	-	-	3,713,642
Interest on long-term debt	-	(3,500)	-	-	(3,500)
Debt service fees	-	(1,432,652)	-	-	(1,432,652)
Total Fort Bend Grand Parkway Toll Road Authority	<u>-</u>	<u>2,277,490</u>	<u>-</u>	<u>-</u>	<u>2,277,490</u>
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Industrial Development Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>6,766,060</u>	<u>2,277,490</u>	<u>-</u>	<u>-</u>	<u>9,043,550</u>
General Revenues:					
Property Taxes					-
Earnings on investments	60,487	18,416	-	4	78,909
Total General Revenues	<u>60,487</u>	<u>18,416</u>	<u>-</u>	<u>4</u>	<u>78,909</u>
Changes in Net Position (Deficit)	6,826,547	2,295,906	-	4	9,122,459
Net Position (Deficit), Beginning of Year	<u>153,530,631</u>	<u>33,978,986</u>	<u>771,303</u>	<u>15,928</u>	<u>182,875,080</u>
Net Position (Deficit), End of Period	<u>\$ 160,357,178</u>	<u>\$ 36,274,892</u>	<u>\$ 771,303</u>	<u>\$ 15,932</u>	<u>\$ 191,997,539</u>

Note: Revenues for Toll Road activities are reported in the month after earned for monthly financial reporting.



UNAUDITED STATISTICAL SECTION

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues					
Property taxes	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032
Sales taxes	2,956,559	4,214,553	5,789,362	6,958,956	6,858,009
Fees and fines	44,177,263	45,106,533	47,803,283	50,231,963	51,736,504
Intergovernmental	42,565,592	36,899,095	39,904,787	39,673,097	47,734,683
Earnings on investments	930,273	848,534	878,980	1,750,631	3,434,897
Miscellaneous	5,988,682	8,243,270	7,545,715	7,913,682	9,223,274
Total Revenues	304,760,708	318,304,292	344,366,239	377,500,730	406,970,399
Expenditures					
Current:					
General administration	37,437,702	41,478,910	44,698,720	56,093,978	60,669,054
Financial administration	7,180,608	7,891,034	8,369,921	9,063,587	9,451,425
Administration of justice	73,839,598	77,242,153	81,411,531	89,715,917	96,057,172
Construction and maintenance	27,403,229	35,374,943	59,785,401	43,275,592	73,924,220
Health and human services	30,403,209	30,267,231	32,436,431	38,314,627	41,805,244
Cooperative services	883,324	944,039	973,026	1,050,282	1,048,609
Public safety	44,991,489	46,688,895	53,652,220	54,393,589	58,152,633
Parks and recreation	1,979,888	2,411,558	3,051,927	3,307,538	3,701,092
Libraries and education	13,034,163	13,613,875	14,460,419	15,215,877	15,889,947
Capital Outlay	57,223,885	40,964,586	28,911,628	61,611,363	66,540,199
Debt Service:					
Principal	15,630,000	16,250,000	16,750,000	18,480,000	21,420,000
Interest and fiscal charges	16,749,579	15,893,399	14,391,964	15,506,610	18,914,424
Bond issuance costs	-	234,472	1,207,260	1,316,238	599,813
Total Expenditures	326,756,674	329,255,095	360,100,448	407,345,198	468,173,832
(Deficiency) of Revenues					
(Under) Expenditures	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)
Other Financing Sources (Uses)					
Transfers in	11,521,941	11,771,144	13,517,505	13,780,670	19,734,628
Transfers (out)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)
Bonds issued	-	-	37,365,000	96,640,000	64,550,000
Refunding bonds issued	-	18,900,000	108,225,000	73,120,000	-
Premium on bonds issued	-	-	3,944,496	18,416,480	7,965,901
Premium on refunding bonds issued	-	2,202,026	18,114,658	15,739,791	-
Payments to current refunding bond agent	-	(21,065,913)	(126,676,501)	(89,544,194)	-
Tax Notes/ Capital Leases issued	-	-	-	-	3,808,978
Total Other Financing Sources (Uses)	-	(2,685,887)	40,972,653	114,372,077	76,324,879
Net Change in Fund Balances	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446
Debt Service as a Percentage of					
 Noncapital Expenditures	12.01%	11.15%	9.40%	9.83%	10.04%

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year				Four Months
	2018	2019	2020	2021	Ended Jan 31
	2018	2019	2020	2021	2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 251,926,126
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	2,819,526
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	14,816,897
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	37,663,413
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	443,269
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	11,779,375
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	319,448,606
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	18,373,382
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	3,817,253
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	36,622,319
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	15,373,648
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	34,896,111
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	357,709
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	22,332,939
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	1,454,383
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	5,501,407
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	42,203,836
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	1,779,755
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	2,415,979
Bond issuance costs	558,469	355,887	1,094,531	397,559	-
Total Expenditures	519,341,967	528,220,612	615,351,821	827,632,011	185,128,721
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	134,319,885
Other Financing Sources (Uses)					
Transfers in	14,559,002	16,290,672	23,637,372	23,747,768	16,970,653
Transfers (out)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)	(16,970,653)
Bonds issued	58,467,549	34,655,000	85,690,000	71,615,000	-
Refunding bonds issued	-	-	36,540,000	-	-
Premium on bonds issued	7,313,675	6,899,883	24,507,932	8,483,750	-
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	-	(40,355,628)	-	-
Tax Notes/ Capital Leases issued	-	-	9,349,781	100,349,229	19,907,816
Total Other Financing Sources (Uses)	65,781,224	41,554,883	115,732,085	180,447,979	19,907,816
Net Change in Fund Balances	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 154,227,701
Debt Service as a Percentage of					
Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	2.94%