

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

For the Five Months Ended February 28, 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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May 23, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the Five Months Ended February 28, 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
February 28, 2022

	Primary Government		
	Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 598,094,316	\$ 305,428,834	\$ 903,523,150
Investments	-	10,245,782	10,245,782
Receivables:			
Taxes, net	22,718,189	-	22,718,189
Grants	5,061,956	-	5,061,956
Fines and fees	47,875,716	-	47,875,716
Other	38,171,875	9	38,171,884
Prepaid items	57,369	-	57,369
Due from component units	3,469,066	-	3,469,066
Capital assets, not being depreciated	605,330,064	57,693,693	663,023,757
Capital assets, net of accumulated depreciation	<u>2,332,335,657</u>	<u>350,917,615</u>	<u>2,683,253,272</u>
Total Assets	<u>3,653,114,208</u>	<u>724,285,933</u>	<u>4,377,400,141</u>
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	<u>180,938,601</u>	<u>3,207,514</u>	<u>184,146,115</u>
Liabilities			
Accounts payable and accrued expenses	17,636,827	744,250	18,381,077
Retainage payable	4,658,670	443,582	5,102,252
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	53,193,840	-	53,193,840
Due to primary government	-	3,469,066	3,469,066
Due to other governments	146,594,353	-	146,594,353
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	720,374,783	503,463,111	1,223,837,894
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	<u>634,919,158</u>	<u>-</u>	<u>634,919,158</u>
Total Liabilities	<u>1,701,371,083</u>	<u>522,542,882</u>	<u>2,223,913,965</u>
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	<u>102,583,626</u>	<u>10,061,680</u>	<u>112,645,306</u>
Net Position (Deficit)			
Net investment in capital assets	2,177,181,133	3,980,838	2,181,161,971
Restricted for:			
Debt service	56,065,828	28,723,543	84,789,371
Construction and maintenance	79,356,253	-	79,356,253
Other	31,473,376	-	31,473,376
Unrestricted	<u>(313,978,490)</u>	<u>162,184,504</u>	<u>(151,793,986)</u>
Total Net Position	<u>\$ 2,030,098,100</u>	<u>\$ 194,888,885</u>	<u>\$ 2,224,986,985</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Five Months Ended February 28, 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	\$ 27,295,167	\$ 5,380,820	\$ 4,086,851	\$	(17,827,496)
Financial administration	4,750,149	737,366	-		(4,012,783)
Administration of justice	48,545,926	3,902,083	6,472,267		(38,171,576)
Construction and maintenance	25,755,638	1,559,288	434,061		(23,587,276)
Health and human services	51,896,502	5,118,714	39,131,741		(7,646,047)
Cooperative services	455,095	-	-		(455,095)
Public safety	30,000,044	5,743,807	2,149,010		(22,107,227)
Parks and recreation	4,232,725	89,893	-		(4,142,832)
Libraries and education	7,731,104	38,688	2,996		(7,689,420)
Interest on long-term debt	14,918,571	-	-		(14,918,571)
Total Primary Government	<u>\$ 215,580,921</u>	<u>\$ 22,570,659</u>	<u>\$ 52,276,926</u>		<u>(140,558,323)</u>
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -	\$	-
FBC Toll Road Authority	7,958,544	15,823,740	-		7,865,196
FB Grand Parkway Toll Road Authority	5,954,461	10,095,153	-		4,140,692
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	-	-	-		-
Total Component Units	<u>\$ 13,913,005</u>	<u>\$ 25,918,893</u>	<u>\$ -</u>		<u>12,005,888</u>
General Revenues:					
Property taxes, penalties, and interest				364,512,450	-
Sales taxes				5,641,306	-
Earnings on investments				558,871	7,917
Miscellaneous				4,065,947	-
Total General Revenues				<u>374,778,574</u>	<u>7,917</u>
Changes in Net Position				234,220,251	12,013,805
Net Position, Beginning of Year, as restated				<u>1,795,877,849</u>	<u>182,875,080</u>
Net Position, End of Period				<u>\$ 2,030,098,100</u>	<u>\$ 194,888,885</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

February 28, 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	\$ 339,152,975	\$ 30,755,934	\$ 42,547,866	\$ 52,847,717	\$ 116,515,355	\$ 581,819,847
Taxes receivable, net	17,462,696	3,240,162	-	-	2,015,330	22,718,188
Grants receivable	3,697,594	-	-	-	1,364,361	5,061,955
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	974,783	24,680,484	12,434,548	-	87,809	38,177,624
Due from other funds	54,416,471	33,221	-	-	549,647	54,999,339
Due from component units	3,469,066	-	-	-	-	3,469,066
Prepaid items	23,904	-	-	-	-	23,904
Total Assets	\$ 467,073,205	\$ 58,709,801	\$ 54,982,414	\$ 52,847,717	\$ 120,532,502	\$ 754,145,639
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 9,842,869	\$ -	\$ -	\$ -	\$ 142,799	\$ 9,985,668
Accrued payroll	(2,404)	-	-	-	-	(2,404)
Retainage payable	227,546	-	4,431,125	-	-	4,658,671
Due to other funds	451,648	-	52,674,386	1,397,211	4,557,900	59,081,145
Due to other governments	143,361,618	-	-	-	3,284,155	146,645,773
Unearned revenues	1,707,318	-	-	51,450,506	-	53,157,824
Total Liabilities	155,586,793	-	57,105,511	52,847,717	7,984,854	273,524,875
Deferred Inflows of Resources						
Unavailable revenue-property taxes	17,462,696	3,240,162	-	-	2,015,330	22,718,188
Unavailable revenue-other	47,875,716	24,680,484	12,385,086	-	-	84,941,286
Total Deferred Inflows of Resources	65,338,412	27,920,646	12,385,086	-	2,015,330	107,659,474
Fund Balances						
Nonspendable	23,904	-	-	-	-	23,904
Restricted	297,311	30,789,155	(14,508,183)	-	110,532,318	127,110,601
Committed	30,787,952	-	-	-	-	30,787,952
Unassigned	215,038,833	-	-	-	-	215,038,833
Total Fund Balances	246,148,000	30,789,155	(14,508,183)	-	110,532,318	372,961,290
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 467,073,205	\$ 58,709,801	\$ 54,982,414	\$ 52,847,717	\$ 120,532,502	\$ 754,145,639

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 for advance funding and reimbursement of 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
February 28, 2022

Total fund balances, governmental funds	\$ 372,961,290
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.	2,937,126,710
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	107,659,478
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	(662,660,904)
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>13,283,040</u>
Net Position of Governmental Activities	<u><u>\$ 2,030,098,100</u></u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Five Months Ended February 28, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 264,695,053	\$ 62,118,078	\$ -	\$ -	\$ 23,456,656	\$ 350,269,787
Sales taxes	-	-	-	-	5,641,306	5,641,306
Fines and fees	14,394,763	-	-	-	3,540,634	17,935,397
Intergovernmental	7,650,968	4,366,232	2,226,534	28,936,686	9,113,955	52,294,375
Earnings on investments	460,849	12,134	33,844	22,166	28,990	557,983
Miscellaneous	9,928,552	1,221,067	432,188	188,278	2,201,940	13,972,025
Total Revenues	297,130,185	67,717,511	2,692,566	29,147,130	43,983,481	440,670,873
Expenditures						
Current:						
General administration	25,172,307	-	108,922	-	446,363	25,727,592
Financial administration	4,779,089	-	-	-	4,928	4,784,017
Administration of justice	36,574,036	-	15,103	-	9,986,823	46,575,962
Construction and maintenance	1,358,288	-	6,721,540	-	12,548,204	20,628,032
Health and human services	20,661,894	-	28,724	29,044,463	1,168,479	50,903,560
Cooperative services	424,996	-	-	-	-	424,996
Public safety	26,511,888	-	2,247	-	2,220,428	28,734,563
Parks and recreation	1,677,882	-	113,025	-	-	1,790,907
Libraries and education	7,097,869	-	476	-	290	7,098,635
Capital Outlay	2,143,645	19,907,816	24,487,086	102,667	2,428,661	49,069,875
Debt Service:						
Principal	-	36,442,805	-	-	-	36,442,805
Interest and fiscal charges	-	14,971,775	-	-	-	14,971,775
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	126,401,894	71,322,396	31,477,123	29,147,130	28,804,176	287,152,719
Excess (Deficiency) of Revenues Over (Under) Expenditures	170,728,291	(3,604,885)	(28,784,557)	-	15,179,305	153,518,154
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	16,978,128	16,978,128
Transfers (out)	(16,958,378)	-	-	-	(19,750)	(16,978,128)
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	153,769,913	16,302,931	(28,784,557)	-	32,137,683	173,425,970
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	\$ 246,148,000	\$ 30,789,155	\$ (14,508,183)	\$ -	\$ 110,532,318	\$ 372,961,290

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 Five Months Ended February 28, 2022

Net change in fund balances - total governmental funds	\$ 173,425,970
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 \$49,067,442 exceeded depreciation \$18,191,910 in the current period.	30,875,532
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.	(427,801)
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	36,442,805
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.	9,598,424
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>4,213,137</u>
Change in net position of governmental activities	<u>\$ 234,220,251</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.

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
February 28, 2022

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 32,985,394	\$ 7,727,255	\$ 13,473,988	\$ 17,104,587	\$ 22,506,433
Taxes receivable, net	-	-	-	1,331,224	684,106
Grants receivable	-	-	19,804	-	-
Other receivables	16,880	-	62,704	8,225	-
Due from other funds	-	-	-	58,224	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 33,002,274	\$ 7,727,255	\$ 13,556,496	\$ 18,502,260	\$ 23,190,539
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	636,846	-	1,341,461	1,063,961	674,391
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	636,846	-	1,341,461	1,063,961	674,391
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	1,331,224	684,106
Total Deferred Inflows of Resources	-	-	-	1,331,224	684,106
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	32,365,428	7,727,255	12,215,035	16,107,075	21,832,042
Total Fund Balances	32,365,428	7,727,255	12,215,035	16,107,075	21,832,042
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 33,002,274	\$ 7,727,255	\$ 13,556,496	\$ 18,502,260	\$ 23,190,539

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 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	\$ 1,324,453	\$ 4,621	\$ 35,162	\$ 1,271,889	\$ 609,031
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	50,587	8,270
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,324,453</u>	<u>\$ 4,621</u>	<u>\$ 35,162</u>	<u>\$ 1,322,476</u>	<u>\$ 617,301</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	1,200	29,003	2,627
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>29,003</u>	<u>2,627</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	1,324,453	4,621	33,962	1,293,473	614,674
Total Fund Balances	<u>1,324,453</u>	<u>4,621</u>	<u>33,962</u>	<u>1,293,473</u>	<u>614,674</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,324,453</u>	<u>\$ 4,621</u>	<u>\$ 35,162</u>	<u>\$ 1,322,476</u>	<u>\$ 617,301</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 7,206	\$ 103,013	\$ 159,135	\$ 55,829	\$ 221,769
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	970	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,206	\$ 103,013	\$ 160,105	\$ 55,829	\$ 221,769
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,206	103,013	160,105	55,829	221,769
Total Fund Balances	7,206	103,013	160,105	55,829	221,769
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,206	\$ 103,013	\$ 160,105	\$ 55,829	\$ 221,769

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 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	\$ 32,040	\$ 4,697	\$ 8,165	\$ 250,875	\$ 5,761,692
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	20	-	-	-	187,512
Prepaid items	-	-	-	-	-
Total Assets	\$ 32,060	\$ 4,697	\$ 8,165	\$ 250,875	\$ 5,949,204
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	871	-	-	-	11,106
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	871	-	-	-	11,106
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	31,189	4,697	8,165	250,875	5,938,098
Total Fund Balances	31,189	4,697	8,165	250,875	5,938,098
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,060	\$ 4,697	\$ 8,165	\$ 250,875	\$ 5,949,204

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 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	\$ 95,208	\$ 597,267	\$ 5,805,130	\$ 21,198	\$ 179,424
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	149	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 95,208</u>	<u>\$ 597,267</u>	<u>\$ 5,805,130</u>	<u>\$ 21,347</u>	<u>\$ 179,424</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	2,660	43,882	9,975	-	33,522
Due to other governments	-	-	2,924,075	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>2,660</u>	<u>43,882</u>	<u>2,934,050</u>	<u>-</u>	<u>33,522</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	92,548	553,385	2,871,080	21,347	145,902
Total Fund Balances	<u>92,548</u>	<u>553,385</u>	<u>2,871,080</u>	<u>21,347</u>	<u>145,902</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 95,208</u>	<u>\$ 597,267</u>	<u>\$ 5,805,130</u>	<u>\$ 21,347</u>	<u>\$ 179,424</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 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	\$ 79,466	\$ (1,101,394)	\$ 61	\$ 159,566
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	8,942	1,038,306	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 88,408</u>	<u>\$ (63,088)</u>	<u>\$ 61</u>	<u>\$ 159,566</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	2,623	92,610	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,623</u>	<u>92,610</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	85,785	(155,698)	61	159,566
Total Fund Balances	<u>409,347</u>	<u>85,785</u>	<u>(155,698)</u>	<u>61</u>	<u>159,566</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 88,408</u>	<u>\$ (63,088)</u>	<u>\$ 61</u>	<u>\$ 159,566</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 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	\$ 44,425	\$ 87,158	\$ 404,992	\$ 1,729,696	\$ 2,131,995
Taxes receivable, net	-	-	-	-	-
Grants receivable	75,000	5,766	216,543	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	69,648	174,267
Prepaid items	-	-	-	-	-
Total Assets	\$ 119,425	\$ 92,924	\$ 621,535	\$ 1,799,344	\$ 2,306,262
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 140,936
Retainage payable	-	-	-	-	-
Due to other funds	4,572	(249)	262,268	46,030	274,707
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	4,572	(249)	262,268	47,893	415,643
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	114,853	93,173	359,267	1,751,451	1,890,619
Total Fund Balances	114,853	93,173	359,267	1,751,451	1,890,619
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 119,425	\$ 92,924	\$ 621,535	\$ 1,799,344	\$ 2,306,262

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2022

	<u>Sheriff</u> <u>Commissary Fund</u>	<u>Totals Non-major</u> <u>Special Revenue</u> <u>Funds</u>
Assets		
Cash and cash equivalents	\$ 2,224,582	\$ 116,515,355
Taxes receivable, net	-	2,015,330
Grants receivable	-	1,364,361
Other receivables	-	87,809
Due from other funds	-	549,647
Prepaid items	-	-
Total Assets	<u>\$ 2,224,582</u>	<u>\$ 120,532,502</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 142,799
Retainage payable	-	-
Due to other funds	23,834	4,557,900
Due to other governments	360,080	3,284,155
Unearned revenues	-	-
Total Liabilities	<u>383,914</u>	<u>7,984,854</u>
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	2,015,330
Total Deferred Inflows of Resources	<u>-</u>	<u>2,015,330</u>
Fund Balances:		
Nonspendable	-	-
Restricted	1,840,668	110,532,318
Total Fund Balances	<u>1,840,668</u>	<u>110,532,318</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,224,582</u>	<u>\$ 120,532,502</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 2022

	FBC				
	Assistance	FBC ESD 100	Juvenile	Road and	Drainage
	Districts	Agreement	Operations	Bridge	District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 14,318,303	\$ 9,138,353
Sales taxes	5,641,306	-	-	-	-
Fines and fees	-	-	-	1,278,775	-
Intergovernmental	-	-	201,894	-	1,948,480
Earnings on investments	8,889	2,250	4,730	3,631	5,041
Miscellaneous	-	-	2,822	62,163	132,116
Total Revenues	<u>5,650,195</u>	<u>2,250</u>	<u>209,446</u>	<u>15,662,872</u>	<u>11,223,990</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	6,311,404	-	-
Construction and maintenance	1,060,594	-	-	8,079,094	3,408,516
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,948,480</u>
Total Expenditures	<u>1,060,594</u>	<u>-</u>	<u>6,311,404</u>	<u>8,079,094</u>	<u>5,356,996</u>
Net Change in Fund Balances	4,589,601	2,250	10,856,420	7,583,778	5,866,994
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>\$ 32,365,428</u>	<u>\$ 7,727,255</u>	<u>\$ 12,215,035</u>	<u>\$ 16,107,075</u>	<u>\$ 21,832,042</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 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	-	-	-	158,064	19,675
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	382	1	8	377	180
Miscellaneous	-	-	25,897	4,309	-
Total Revenues	<u>68,402</u>	<u>1</u>	<u>25,905</u>	<u>162,750</u>	<u>42,115</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	188,653	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	26,832	-	-
Public safety	-	-	-	-	38,681
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>26,832</u>	<u>188,653</u>	<u>38,681</u>
Net Change in Fund Balances	68,402	1	(927)	(25,903)	3,434
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>\$ 1,324,453</u>	<u>\$ 4,621</u>	<u>\$ 33,962</u>	<u>\$ 1,293,473</u>	<u>\$ 614,674</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	2	5,230	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	3	29	45	16	-
Miscellaneous	-	2,996	1	-	4,960
Total Revenues	<u>3</u>	<u>3,027</u>	<u>5,276</u>	<u>16</u>	<u>4,960</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>2,440</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>1</u>
Net Change in Fund Balances	(2,437)	2,737	5,276	16	4,959
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>\$ 103,013</u>	<u>\$ 160,105</u>	<u>\$ 55,829</u>	<u>\$ 221,769</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 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	260	-	-	-	901,574
Intergovernmental	-	-	-	-	-
Earnings on investments	-	1	2	78	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>260</u>	<u>1</u>	<u>2</u>	<u>78</u>	<u>901,574</u>
Expenditures					
Current:					
General administration	-	-	-	34,975	345,604
Financial administration	-	-	-	-	-
Administration of justice	2,927	-	-	-	8,018
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,927</u>	<u>-</u>	<u>-</u>	<u>34,975</u>	<u>353,622</u>
Net Change in Fund Balances	(2,667)	1	2	(34,897)	547,952
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>\$ 31,189</u>	<u>\$ 4,697</u>	<u>\$ 8,165</u>	<u>\$ 250,875</u>	<u>\$ 5,938,098</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 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	-	-	-	326	-
Intergovernmental	-	-	4,512	-	-
Earnings on investments	973	127	702	-	60
Miscellaneous	684	224,231	1,199,003	-	-
Total Revenues	<u>1,657</u>	<u>224,358</u>	<u>1,204,217</u>	<u>326</u>	<u>60</u>
Expenditures					
Current:					
General administration	(1)	63,345	-	-	-
Financial administration	4,928	-	-	-	-
Administration of justice	-	-	26,835	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1	1,387,305	(1)	85,504
Capital Outlay	-	-	29,467	-	-
Total Expenditures	<u>4,927</u>	<u>63,346</u>	<u>1,443,607</u>	<u>(1)</u>	<u>85,504</u>
Net Change in Fund Balances	(3,270)	161,012	(239,390)	327	(85,444)
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>\$ 92,548</u>	<u>\$ 553,385</u>	<u>\$ 2,871,080</u>	<u>\$ 21,347</u>	<u>\$ 145,902</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 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	1,508,484	-	159,521
Earnings on investments	-	27	-	-	45
Miscellaneous	-	-	(139,483)	61	-
Total Revenues	<u>409,347</u>	<u>5,446</u>	<u>1,369,001</u>	<u>61</u>	<u>159,566</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	32,992	1,108,655	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	416,044	-	-
Total Expenditures	<u>-</u>	<u>32,992</u>	<u>1,524,699</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	409,347	(27,546)	(155,698)	61	159,566
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>\$ 85,785</u>	<u>\$ (155,698)</u>	<u>\$ 61</u>	<u>\$ 159,566</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 Five Months Ended February 28, 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	-	-	-	386,435	790,293
Intergovernmental	132,135	39,216	1,466,245	-	3,148,422
Earnings on investments	16	-	-	-	1,377
Miscellaneous	-	-	-	5,000	1,072
Total Revenues	<u>132,151</u>	<u>39,216</u>	<u>1,466,245</u>	<u>391,435</u>	<u>3,941,164</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	27,234	1,106,978	298,898	2,015,875
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	17,298	-	-	-	-
Capital Outlay	-	-	-	-	34,670
Total Expenditures	<u>17,298</u>	<u>27,234</u>	<u>1,106,978</u>	<u>298,898</u>	<u>2,050,545</u>
Net Change in Fund Balances	114,853	11,982	359,267	92,537	1,890,619
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>\$ 114,853</u>	<u>\$ 93,173</u>	<u>\$ 359,267</u>	<u>\$ 1,751,451</u>	<u>\$ 1,890,619</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 2022

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 23,456,656
Sales taxes	-	5,641,306
Fines and fees	-	3,540,634
Intergovernmental	-	9,113,955
Earnings on investments	-	28,990
Miscellaneous	676,108	2,201,940
Total Revenues	<u>676,108</u>	<u>43,983,481</u>
Expenditures		
Current:		
General administration	-	446,363
Financial administration	-	4,928
Administration of justice	-	9,986,823
Construction and maintenance	-	12,548,204
Health and human services	-	1,168,479
Public safety	691,640	2,220,428
Capital Outlay	-	2,428,661
Total Expenditures	<u>691,640</u>	<u>28,804,176</u>
Net Change in Fund Balances	(15,532)	32,137,683
Fund Balances, Beginning of Year (as restated)	<u>1,856,200</u>	<u>78,394,635</u>
Fund Balances, End of Period	<u>\$ 1,840,668</u>	<u>\$ 110,532,318</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	Capital Projects (2020 Election)
762	Mobility Project 2019
764	Drainage District 2020 Permanent Imp. Bonds
765	Drainage District - Tax Notes / CO
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
February 28, 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	\$ 380,725	\$ -	\$ 9,273,448	\$ -
Other receivables	-	49,462	-	-
Total Assets	<u>\$ 380,725</u>	<u>\$ 49,462</u>	<u>\$ 9,273,448</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 284,996	\$ -
Due to other funds	-	1,629,238	39,041	-
Total Liabilities	<u>-</u>	<u>1,629,238</u>	<u>324,037</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	380,725	(1,579,776)	8,949,411	-
Total Fund Balances	<u>380,725</u>	<u>(1,579,776)</u>	<u>8,949,411</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 380,725</u>	<u>\$ 49,462</u>	<u>\$ 9,273,448</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
February 28, 2022

Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District	Drainage District -	Certificates of
	2019	2020 Permanent	Tax Notes / CO	Obligation 2020A
		Imp. Bonds		
Assets				
Cash and cash equivalents	\$ 5,513,407	\$ 17,919,277	\$ -	\$ 4,560,044
Other receivables	-	-	-	12,385,086
Total Assets	<u>\$ 5,513,407</u>	<u>\$ 17,919,277</u>	<u>\$ -</u>	<u>\$ 16,945,130</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 2,053,228	\$ -	\$ -	\$ 1,534,319
Due to other funds	8,850,783	381,375	3,567,464	-
Total Liabilities	<u>10,904,011</u>	<u>381,375</u>	<u>3,567,464</u>	<u>1,534,319</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	(5,390,604)	17,537,902	(3,567,464)	3,025,725
Total Fund Balances	<u>(5,390,604)</u>	<u>17,537,902</u>	<u>(3,567,464)</u>	<u>3,025,725</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,513,407</u>	<u>\$ 17,919,277</u>	<u>\$ -</u>	<u>\$ 16,945,130</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 for advance funding and reimbursement of expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
February 28, 2022

Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772
	<u>Tax Notes Series 2020</u>	<u>Parks Bonds (2020 Election)</u>	<u>Tax Notes Series 2021</u>	<u>2021 County Bond Projects</u>
Assets				
Cash and cash equivalents	\$ 4,760,039	\$ -	\$ 140,926	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ 4,760,039</u>	<u>\$ -</u>	<u>\$ 140,926</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ -	\$ 290,727
Due to other funds	1,468,869	680,760	-	15,569,357
Total Liabilities	<u>1,468,869</u>	<u>680,760</u>	<u>-</u>	<u>15,860,084</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	3,291,170	(680,760)	140,926	(15,860,084)
Total Fund Balances	<u>3,291,170</u>	<u>(680,760)</u>	<u>140,926</u>	<u>(15,860,084)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,760,039</u>	<u>\$ -</u>	<u>\$ 140,926</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 for advance funding and reimbursement of expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
February 28, 2022

	MAJ-774	
	<u>Mobility 2022 Projects</u>	<u>Totals Capital Projects Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 42,547,866
Other receivables	-	12,434,548
Total Assets	<u>\$ -</u>	<u>\$ 54,982,414</u>
Liabilities and Fund Balances		
Liabilities		
Retainage payable	\$ 267,855	\$ 4,431,125
Due to other funds	20,487,499	52,674,386
Total Liabilities	<u>20,755,354</u>	<u>57,105,511</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>(20,755,354)</u>	<u>(14,508,183)</u>
Total Fund Balances	<u>(20,755,354)</u>	<u>(14,508,183)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 54,982,414</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 for advance funding and reimbursement of 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 Five Months Ended February 28, 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	\$ 110	\$ 20,288	\$ 3,323	\$ -
Miscellaneous	-	62,250	-	-
Total Revenues	<u>110</u>	<u>82,538</u>	<u>3,323</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	159	-	-	-
Health and human services	-	-	1,145	-
Public safety	-	-	-	-
Parks and recreation	-	-	4,569	-
Capital Outlay	-	1	2,949,213	-
Total Expenditures	<u>159</u>	<u>1</u>	<u>2,961,281</u>	<u>-</u>
Net Change in Fund Balances	(49)	82,537	(2,957,958)	-
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>\$ 380,725</u>	<u>\$ (1,579,776)</u>	<u>\$ 8,949,411</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 for advance funding and reimbursement of 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 Five Months Ended February 28, 2022

Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District		
	2019	2020 Permanent	Drainage District -	Certificates of
		Imp. Bonds	Tax Notes / CO	Obligation 2020A
Revenues				
Earnings on investments	\$ 697	\$ 5,758	\$ -	\$ 2,158
Miscellaneous	369,938	-	-	-
Total Revenues	<u>2,597,169</u>	<u>5,758</u>	<u>-</u>	<u>2,158</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	-	281,642	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	564,631	377,160	3,571,979
Total Expenditures	<u>-</u>	<u>846,273</u>	<u>377,160</u>	<u>3,571,979</u>
Net Change in Fund Balances	2,597,169	(840,515)	(377,160)	(3,569,821)
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>\$ (5,390,604)</u>	<u>\$ 17,537,902</u>	<u>\$ (3,567,464)</u>	<u>\$ 3,025,725</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 for advance funding and reimbursement of 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 Five Months Ended February 28, 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	\$ 1,469	\$ -	\$ 41	\$ -
Miscellaneous	-	-	-	-
Total Revenues	<u>1,469</u>	<u>-</u>	<u>41</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	15,103
Construction and maintenance	-	-	-	29,488
Health and human services	-	-	-	27,579
Public safety	-	-	-	2,247
Parks and recreation	-	41,575	-	66,881
Capital Outlay	<u>2,866,848</u>	<u>226,362</u>	<u>1</u>	<u>5,939,528</u>
Total Expenditures	<u>2,866,848</u>	<u>267,937</u>	<u>1</u>	<u>6,183,870</u>
Net Change in Fund Balances	(2,865,379)	(267,937)	40	(6,183,870)
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>\$ 3,291,170</u>	<u>\$ (680,760)</u>	<u>\$ 140,926</u>	<u>\$ (15,860,084)</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 for advance funding and reimbursement of 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 Five Months Ended February 28, 2022

	MAJ-774	
	Mobility 2022 Projects	Totals Capital Projects Funds
Revenues		
Earnings on investments	\$ -	\$ 33,844
Miscellaneous	-	432,188
Total Revenues	<u>-</u>	<u>2,692,566</u>
Expenditures		
Current:		
Administration of justice	-	15,103
Construction and maintenance	6,410,251	6,721,540
Health and human services	-	28,724
Public safety	-	2,247
Parks and recreation	-	113,025
Capital Outlay	<u>7,991,363</u>	<u>24,487,086</u>
Total Expenditures	<u>14,401,614</u>	<u>31,477,123</u>
Net Change in Fund Balances	(14,401,614)	(28,784,557)
Fund Balances, Beginning of Year	<u>(6,353,740)</u>	<u>14,276,374</u>
Fund Balances, End of Period	<u><u>\$ (20,755,354)</u></u>	<u><u>\$ (14,508,183)</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 for advance funding and reimbursement of 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 Five Months Ended February 28, 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	\$ 275,451,427	\$ 275,451,427	\$ 264,695,053	\$ (10,756,374)	96%
Fines and fees	35,792,119	35,792,119	12,758,965	(23,033,154)	36%
Intergovernmental	5,240,354	5,290,354	735,682	(4,554,672)	14%
Earnings on investments	1,678,940	1,678,940	439,465	(1,239,475)	26%
Miscellaneous	2,821,146	3,128,387	1,516,942	(1,611,445)	48%
Total Revenues	<u>320,983,986</u>	<u>321,341,227</u>	<u>280,146,107</u>	<u>(41,195,120)</u>	<u>87%</u>
Expenditures					
Current:					
General administration	73,371,439	73,335,361	24,603,550	48,731,811	34%
Financial administration	15,977,303	15,965,907	4,779,089	11,186,818	30%
Administration of justice	94,416,108	94,416,401	35,551,255	58,865,146	38%
Construction and maintenance	3,765,684	3,765,684	1,358,288	2,407,396	36%
Health and human services	34,879,687	34,797,477	11,889,499	22,907,978	34%
Cooperative services	1,306,958	1,306,958	424,996	881,962	33%
Public safety	61,946,216	62,212,080	21,763,243	40,448,837	35%
Parks and recreation	4,916,284	4,923,460	1,677,882	3,245,578	34%
Libraries and education	20,422,305	20,317,350	7,097,869	13,219,481	35%
Capital Outlay	<u>15,000</u>	<u>36,536</u>	<u>212,587</u>	<u>(176,051)</u>	<u>582%</u>
Total Expenditures	<u>311,016,984</u>	<u>311,077,214</u>	<u>109,358,258</u>	<u>201,718,956</u>	<u>35%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,967,002</u>	<u>10,264,013</u>	<u>170,787,849</u>	<u>160,523,836</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	(15,221,173)	(14,924,162)	153,829,471	168,753,633	
Net adjustment to reflect operations in accordance with GAAP (a)			(59,559)		
Fund Balances, Beginning of Year	<u>92,378,088</u>	<u>92,378,088</u>	<u>92,378,088</u>		
Fund Balances, End of Period	<u>\$ 77,156,915</u>	<u>\$ 77,453,926</u>	<u>\$ 246,148,000</u>	<u>\$ 168,694,074</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Five Months Ended February 28, 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	\$ 280,146,107	\$ 16,984,077	\$ 297,130,184
Expenditures	<u>109,358,258</u>	<u>17,043,636</u>	<u>126,401,894</u>
Net Change in Fund Balance	153,829,471	(59,559)	153,769,912
Fund Balance, Beginning of Year			<u>92,378,087</u>
Fund Balance, End of Period			<u>\$ 246,147,999</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Five Months Ended February 28, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 59,621,515	\$ 64,209,684	\$ 62,118,078	\$ (2,091,606)	97%
Intergovernmental	830,000	730,000	4,366,232	3,636,232	598%
Earnings on investments	358,017	31,000	12,134	(18,866)	39%
Miscellaneous	1,047,048	1,047,048	1,221,067	174,019	117%
Total Revenues	<u>61,856,580</u>	<u>66,017,732</u>	<u>67,717,511</u>	<u>1,699,779</u>	<u>103%</u>
Expenditures					
Capital Outlay	-	-	19,907,816	(19,907,816)	
Debt Service:					
Principal	39,653,580	39,226,399	36,442,805	2,783,594	93%
Interest and fiscal charges	26,411,469	31,921,790	14,971,775	16,950,015	47%
Total Expenditures	<u>66,065,049</u>	<u>71,148,189</u>	<u>71,322,396</u>	<u>(174,207)</u>	<u>100%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(5,130,457)	(3,604,885)	1,525,572	
Other Financing Sources (Uses)					
Issuance of leases	-	-	19,907,816	19,907,816	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>19,907,816</u>	<u>19,907,816</u>	
Net Change in Fund Balances -					
Budgetary Basis	(4,208,469)	(5,130,457)	16,302,931	21,433,388	
Fund Balances, Beginning of Year	<u>14,486,225</u>	<u>14,486,225</u>	<u>14,486,225</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 10,277,756</u>	<u>\$ 9,355,768</u>	<u>\$ 30,789,156</u>	<u>\$ 21,433,388</u>	

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 Five Months Ended February 28, 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	\$ 14,318,303	\$ (528,849)	96%
Fines and fees	7,030,637	6,899,439	1,278,775	(5,620,664)	19%
Intergovernmental	303,802	300,000	-	(300,000)	0%
Earnings on investments	202,359	25,000	3,631	(21,369)	15%
Miscellaneous	336,781	208,000	62,163	(145,837)	30%
Total Revenues	<u>19,298,932</u>	<u>22,279,591</u>	<u>15,662,872</u>	<u>(6,616,719)</u>	<u>70%</u>
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	11,705,233	4,142,522	7,562,711	35%
Operating costs	13,317,703	14,511,567	3,925,147	10,586,420	27%
Information technology costs	12,024	12,854	-	12,854	0%
Capital acquisitions	142,100	142,100	11,425	130,675	8%
Total Expenditures	<u>24,103,410</u>	<u>26,371,754</u>	<u>8,079,094</u>	<u>18,292,660</u>	<u>31%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,092,163)	7,583,778	11,675,941	
Net Adjustment to Reflect Operations	-	-	-	-	
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>\$ 16,107,075</u>	<u>\$ 11,675,941</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 15,662,872	\$ -	\$ 15,662,872
Expenditures	<u>8,079,094</u>	<u>-</u>	<u>8,079,094</u>
Net Change in Fund Balance	7,583,778	-	7,583,778
Fund Balance, Beginning of Year			<u>8,523,297</u>
Fund Balance, End of Period			<u>\$ 16,107,075</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Five Months Ended February 28, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 9,785,836	\$ 9,605,254	\$ 9,138,353	\$ (466,901)	95%
Earnings on investments	275,314	15,000	5,041	(9,959)	34%
Miscellaneous	245,837	220,000	132,116	(87,884)	60%
Total Revenues	<u>10,306,987</u>	<u>9,840,254</u>	<u>9,275,510</u>	<u>(564,744)</u>	<u>94%</u>
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,966,471	2,517,241	4,449,230	36%
Operating costs	3,091,531	3,089,531	765,395	2,324,136	25%
Information technology costs	5,850	7,850	6,624	1,226	84%
Capital acquisitions	55,580	55,580	8,999	46,581	16%
Total Expenditures	<u>12,617,559</u>	<u>10,119,432</u>	<u>3,298,259</u>	<u>6,821,173</u>	<u>33%</u>
Net Change in Fund Balances - Budgetary Basis	(2,310,572)	(279,178)	5,977,251	6,256,429	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(110,257)	-	
Fund Balances, Beginning of Year	<u>15,965,045</u>	<u>15,965,045</u>	<u>15,965,045</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 13,654,473</u>	<u>\$ 15,685,867</u>	<u>\$ 21,832,039</u>	<u>\$ 6,146,172</u>	

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 9,275,510	\$ 1,948,480	\$ 11,223,990
Expenditures	<u>3,298,259</u>	<u>2,058,737</u>	<u>5,356,996</u>
Net Change in Fund Balance	5,977,251	(110,257)	5,866,994
Fund Balance, Beginning of Year			<u>15,965,045</u>
Fund Balance, End of Period			<u>\$ 21,832,039</u>

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
February 28, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,373,989	\$ 13,900,481	\$ 16,274,470
Due from other funds	3,616,517	508,716	4,125,233
Other receivables	-	27,718	27,718
Total Current Assets	<u>5,990,506</u>	<u>14,436,915</u>	<u>20,427,421</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>539,012</u>	-	<u>539,012</u>
Total Noncurrent Assets	<u>539,012</u>	<u>-</u>	<u>539,012</u>
Total Assets	<u>6,529,518</u>	<u>14,436,915</u>	<u>20,966,433</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	<u>1,355</u>	<u>43,875</u>	<u>45,230</u>
Total Current Liabilities	<u>1,355</u>	<u>3,533,472</u>	<u>3,534,827</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>4,148,564</u>	-	<u>4,148,564</u>
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Liabilities	<u>4,149,919</u>	<u>3,533,472</u>	<u>7,683,391</u>
Net Position			
Net investment in capital assets	539,012	-	539,012
Unrestricted	<u>1,840,587</u>	<u>10,903,443</u>	<u>12,744,030</u>
Total Net Position	<u>\$ 2,379,599</u>	<u>\$ 10,903,443</u>	<u>\$ 13,283,042</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 25,390,468	\$ 3,414,917	\$ 28,805,385
Total Operating Revenues	<u>25,390,468</u>	<u>3,414,917</u>	<u>28,805,385</u>
Operating Expenses			
Contractual services	506,255	321,063	827,318
Benefits provided	21,207,297	2,496,578	23,703,875
Depreciation	13,409	-	13,409
Total Operating Expenses	<u>21,726,961</u>	<u>2,866,175</u>	<u>24,593,136</u>
Operating Income (Loss)	3,663,507	548,742	4,212,249
Non-Operating Revenues			
Earnings on investments	888	-	888
Total Non-Operating Revenues	<u>888</u>	<u>-</u>	<u>888</u>
Change in Net Position	3,664,395	548,742	4,213,137
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>\$ 2,379,599</u>	<u>\$ 10,903,443</u>	<u>\$ 13,283,042</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 27,231,177	\$ 3,866,892	\$ 31,098,069
Payment of benefits	(21,207,297)	(2,496,578)	(23,703,875)
Payments for services	<u>(4,208,410)</u>	<u>1,038,123</u>	<u>(3,170,287)</u>
Net Cash Provided (Used) by Operating Activities	<u>1,815,470</u>	<u>2,408,437</u>	<u>4,223,907</u>
Cash Flows from Investing Activities:			
Interest earned on investments	<u>888</u>	<u>-</u>	<u>888</u>
Net Cash Provided by Investing Activities	<u>888</u>	<u>-</u>	<u>888</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,816,358	2,408,437	4,224,795
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>\$ 2,373,989</u>	<u>\$ 13,900,479</u>	<u>\$ 16,274,468</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 3,663,507	\$ 548,742	\$ 4,212,249
Adjustments to operations:			
Depreciation	13,409	-	13,409
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,699,935	1,699,935
Decrease (Increase) in other receivables	117,633	67,432	185,065
Decrease (Increase) in due from other funds	1,723,076	384,543	2,107,619
Increase (Decrease) in due to other funds	(3,702,155)	(292,215)	(3,994,370)
Increase (Decrease) in benefits payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Adjustments	<u>(1,848,037)</u>	<u>1,859,695</u>	<u>11,658</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,815,470</u>	<u>\$ 2,408,437</u>	<u>\$ 4,223,907</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
February 28, 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	\$ 14,278,638	\$ 11,463,292	\$ 10,499,524	\$ 36,241,454
Total Assets	<u>14,278,638</u>	<u>11,463,292</u>	<u>10,499,524</u>	<u>36,241,454</u>
Liabilities				
Due to other governments	<u>253,969</u>	<u>128,993</u>	<u>-</u>	<u>382,962</u>
Total Liabilities	<u>253,969</u>	<u>128,993</u>	<u>-</u>	<u>382,962</u>
Net Position				
Restricted for court activities	14,024,669	11,334,299	-	25,358,968
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>10,499,524</u>	<u>10,499,524</u>
Total Net Position	<u>\$ 14,024,669</u>	<u>\$ 11,334,299</u>	<u>\$ 10,499,524</u>	<u>\$ 35,858,492</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Five Months Ended February 28, 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	\$ 5,464,710	\$ 3,948,246	\$ -	\$ 9,412,956
Property tax collections	-	-	1,374,009,711	1,374,009,711
Earnings of investments	248	-	-	248
Total Additions	<u>5,464,958</u>	<u>3,948,246</u>	<u>1,374,009,711</u>	<u>1,383,422,915</u>
Deductions				
Court activities	5,949,480	1,286,673	-	7,236,153
Property tax disbursements	-	-	1,364,512,183	1,364,512,183
Total Deductions	<u>5,949,480</u>	<u>1,286,673</u>	<u>1,364,512,183</u>	<u>1,371,748,336</u>
Change in fiduciary net position	(484,522)	2,661,573	9,497,528	11,674,579
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>\$ 14,024,669</u>	<u>\$ 11,334,299</u>	<u>\$ 10,499,524</u>	<u>\$ 35,858,492</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
February 28, 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	\$ 211,946,896	\$ 91,822,953	\$ 135,988	\$ 15,933	\$ 305,428,834
Investments	-	-	9,609,726	-	636,056	-	10,245,782
Miscellaneous receivables	-	-	-	-	9	-	9
Internal balances	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Capital assets, not being depreciated	-	-	44,739,080	12,954,613	-	-	57,693,693
Capital assets, net of accumulated depreciation	-	-	210,634,488	140,283,127	-	-	350,917,615
Total Assets	<u>1,498,712</u>	<u>8,352</u>	<u>476,930,190</u>	<u>245,060,693</u>	<u>772,053</u>	<u>15,933</u>	<u>724,285,933</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	-	-	323,984	119,598	-	-	443,582
Due to Fort Bend County Toll Road Authority	-	-	-	-	-	-	-
Due to primary government	-	-	2,451,585	1,017,481	-	-	3,469,066
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	-	304,817,982	192,574,362	-	-	503,463,111
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>318,728,365</u>	<u>196,884,937</u>	<u>750</u>	<u>-</u>	<u>522,542,882</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	115,642,426	51,176,608	771,303	15,933	162,184,504
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,352</u>	<u>\$ 161,409,339</u>	<u>\$ 38,114,076</u>	<u>\$ 771,303</u>	<u>\$ 15,933</u>	<u>\$ 194,888,885</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Five Months Ended February 28, 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	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 6,310,779	\$ 15,823,740	\$ -	\$ -	\$ -
Interest on long-term debt	1,612,050	-	-	-	-
Debt service fees	35,715	-	-	-	-
Total Fort Bend County Toll Road Authority	7,958,544	15,823,740	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	4,518,309	10,095,153	-	-	-
Interest on long-term debt	3,500	-	-	-	-
Debt service fees	1,432,652	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	5,954,461	10,095,153	-	-	-
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Industrial Development Corporation	-	-	-	-	-
Totals Component Units	\$ 13,913,005	\$ 25,918,893	\$ -	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	2
Total General Revenues				-	2
Changes in Net Position (Deficit)				-	2
Net Position (Deficit), Beginning of Year				(5,430,118)	8,350
Net Position (Deficit), End of Period				\$ (5,430,118)	\$ 8,352

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 Five 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	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 9,512,961	\$ -	\$ -	\$ -	\$ 9,512,961
Interest on long-term debt	(1,612,050)	-	-	-	(1,612,050)
Debt service fees	(35,715)	-	-	-	(35,715)
Total Fort Bend County Toll Road Authority	<u>7,865,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,865,196</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	5,576,844	-	-	5,576,844
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>4,140,692</u>	-	-	<u>4,140,692</u>
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Industrial Development Corporation	-	-	-	-	-
Totals Component Units	<u>7,865,196</u>	<u>4,140,692</u>	<u>-</u>	<u>-</u>	<u>12,005,888</u>
General Revenues:					
Property Taxes					-
Earnings on investments	13,512	(5,602)	-	5	7,917
Total General Revenues	<u>13,512</u>	<u>(5,602)</u>	<u>-</u>	<u>5</u>	<u>7,917</u>
Changes in Net Position (Deficit)	7,878,708	4,135,090	-	5	12,013,805
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>\$ 161,409,339</u>	<u>\$ 38,114,076</u>	<u>\$ 771,303</u>	<u>\$ 15,933</u>	<u>\$ 194,888,885</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)

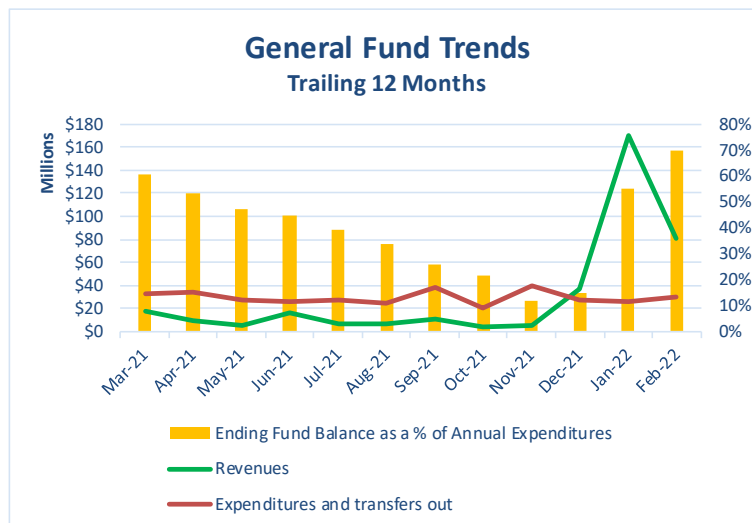
	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues					
Property taxes	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032
Sales taxes	2,956,559	4,214,553	5,789,362	6,958,956	6,858,009
Fees and fines	44,177,263	45,106,533	47,803,283	50,231,963	51,736,504
Intergovernmental	42,565,592	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				Five Months
	2018	2019	2020	2021	Ended Feb 28, 2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 350,269,787
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	5,641,306
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	17,935,397
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	52,294,375
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	557,983
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	13,972,025
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	440,670,873
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	25,727,592
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	4,784,017
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	46,575,962
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	20,628,032
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	50,903,560
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	424,996
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	28,734,563
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	1,790,907
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	7,098,635
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	49,069,875
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	36,442,805
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	14,971,775
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	287,152,719
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	153,518,154
Other Financing Sources (Uses)					
Transfers in	14,559,002	16,290,672	23,637,372	23,747,768	16,978,128
Transfers (out)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)	(16,978,128)
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)	\$ 173,425,970
Debt Service as a Percentage of					
 Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	21.60%

FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GENERAL FUND -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
TRAILING TWELVE MONTHS
(UNAUDITED)

	3/31/21	4/30/21	5/31/21	6/30/21	7/31/21	8/31/21
Revenues						
Property taxes	\$ 4,699,804	\$ 2,512,161	\$ 810,689	\$ 812,558	\$ 669,241	\$ 566,881
Fines and fees	3,267,353	2,457,338	3,044,051	8,233,842	2,602,581	3,267,628
Intergovernmental	8,928,544	4,198,133	699,234	6,181,759	2,190,908	1,314,688
Earnings on investments	131,907	78,730	82,474	77,475	174,895	59,211
Miscellaneous	1,338,471	903,172	959,466	1,510,427	663,524	934,510
Total Revenues	18,366,079	10,149,534	5,595,914	16,816,061	6,301,149	6,142,918
Expenditures						
Current:						
General administration	10,336,721	5,949,630	5,127,578	3,618,567	4,512,555	3,892,959
Financial administration	842,097	1,122,926	830,336	859,959	943,598	809,775
Administration of justice	6,622,413	9,040,651	6,560,772	6,959,832	6,379,851	7,034,156
Construction and maintenance	277,847	388,298	295,856	259,248	249,837	250,388
Health and human services	6,636,963	8,117,102	6,855,298	5,577,456	5,911,422	4,863,636
Cooperative services	235,143	259,133	65,381	65,097	65,305	67,388
Public safety	4,895,635	6,610,154	4,948,306	4,793,882	4,795,208	4,778,696
Parks and recreation	388,855	370,303	351,856	294,176	502,947	299,342
Libraries and education	1,626,515	1,979,746	1,610,068	1,417,213	1,479,865	1,500,363
Capital Outlay	883,873	458,826	463,008	1,577,873	1,760,860	1,393,509
Total Expenditures	32,746,062	34,296,769	27,108,459	25,423,303	26,601,448	24,890,212
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(14,379,983)	(24,147,235)	(21,512,545)	(8,607,242)	(20,300,299)	(18,747,294)
Other Financing Sources (Uses)						
Transfers (out)	(101,598)	-	-	-	(570,430)	-
Total Other Financing Sources (Uses)	-	-	-	-	(570,430)	10,598
Net Change in Fund Balances	(14,379,983)	(24,147,235)	(21,512,545)	(8,607,242)	(20,870,729)	(18,736,696)
Fund Balances, Beginning of Period	227,662,931	213,282,948	189,135,713	167,623,168	159,015,926	138,145,197
Fund Balances, End of Period	\$ 213,282,948	\$ 189,135,713	\$ 167,623,168	\$ 159,015,926	\$ 138,145,197	\$ 119,408,501



FORT BEND COUNTY, TEXAS
CHANGES IN FUND BALANCES, GENERAL FUND -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
TRAILING TWELVE MONTHS
(UNAUDITED)

	<u>9/30/21</u>	<u>10/31/21</u>	<u>11/30/21</u>	<u>12/31/21</u>	<u>1/31/22</u>	<u>2/28/22</u>
Revenues						
Property taxes	\$ 383,370	\$ 115,910	\$ 430,185	\$ 26,341,289	\$ 163,476,382	\$ 74,331,287
Fines and fees	4,675,912	2,104,165	3,916,838	2,878,404	2,871,339	2,624,017
Intergovernmental	5,704,068	524,286	603,321	2,661,668	1,695,029	2,166,664
Earnings on investments	(461,122)	51,726	46,733	146,878	128,368	87,144
Miscellaneous	936,706	1,002,804	1,024,953	5,512,703	1,357,712	1,030,385
Total Revenues	<u>11,238,934</u>	<u>3,798,891</u>	<u>6,022,030</u>	<u>37,540,942</u>	<u>169,528,830</u>	<u>80,239,497</u>
Expenditures						
Current:						
General administration	4,606,270	3,551,729	4,810,438	5,253,799	4,363,296	7,193,045
Financial administration	1,068,313	921,520	944,536	985,242	963,687	964,104
Administration of justice	10,931,635	6,134,873	6,577,280	8,503,538	7,546,624	7,811,721
Construction and maintenance	470,389	268,955	260,704	272,595	272,341	283,693
Health and human services	9,692,645	3,347,303	3,288,496	4,131,871	4,986,114	4,908,110
Cooperative services	95,920	73,762	64,888	63,976	155,083	67,287
Public safety	9,228,530	5,051,593	5,011,912	5,090,686	5,101,124	6,256,573
Parks and recreation	538,984	273,895	318,531	334,311	430,954	320,191
Libraries and education	2,077,952	1,278,736	1,365,771	1,486,152	1,370,056	1,597,154
Capital Outlay	<u>(439,201)</u>	<u>-</u>	<u>252,784</u>	<u>976,257</u>	<u>706,458</u>	<u>208,146</u>
Total Expenditures	<u>38,271,437</u>	<u>20,902,366</u>	<u>22,895,340</u>	<u>27,098,427</u>	<u>25,895,737</u>	<u>29,610,024</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(27,032,503)</u>	<u>(17,103,475)</u>	<u>(16,873,310)</u>	<u>10,442,515</u>	<u>143,633,093</u>	<u>50,629,473</u>
Other Financing Sources (Uses)						
Transfers (out)	-	-	(16,958,378)	-	-	-
Total Other Financing Sources (Uses)	<u>2,089</u>	<u>-</u>	<u>(16,958,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(27,030,414)	(17,103,475)	(33,831,688)	10,442,515	143,633,093	50,629,473
Fund Balances, Beginning of Period	<u>119,408,501</u>	<u>92,378,087</u>	<u>75,274,612</u>	<u>41,442,924</u>	<u>51,885,439</u>	<u>195,518,532</u>
Fund Balances, End of Period	<u>\$ 92,378,087</u>	<u>\$ 75,274,612</u>	<u>\$ 41,442,924</u>	<u>\$ 51,885,439</u>	<u>\$ 195,518,532</u>	<u>\$ 246,148,005</u>

