

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

For the Six Months Ended March 31, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

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June 6, 2022

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

Gentlemen:

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas

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

	Primary Government Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 517,476,286	\$ 287,371,183	\$ 804,847,469
Investments	-	10,245,782	10,245,782
Receivables:			
Taxes, net	16,929,787	-	16,929,787
Grants	5,346,063	-	5,346,063
Fines and fees	47,875,716	-	47,875,716
Other	37,755,095	9	37,755,104
Prepaid items	54,571	-	54,571
Due from component units	(1,425)	-	(1,425)
Capital assets, not being depreciated	611,118,814	58,644,294	669,763,108
Capital assets, net of accumulated depreciation	2,330,898,715	349,952,620	2,680,851,335
Total Assets	3,567,453,622	706,213,888	4,273,667,510
Deferred Outflows of Resources			
Deferred outflows - debt refunding	3,977,271	3,207,514	7,184,785
Deferred outflows related to post-employment benefits	176,961,330	-	176,961,330
Total Deferred Outflows of Resources	180,938,601	3,207,514	184,146,115
Liabilities			
Accounts payable and accrued expenses	9,226,122	744,250	9,970,372
Retainage payable	4,891,001	490,167	5,381,168
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	48,086,161	-	48,086,161
Due to primary government	-	(1,425)	(1,425)
Due to other governments	16,837,777	-	16,837,777
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	812,591,535	491,773,111	1,304,364,646
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,650,545,206	507,428,976	2,157,974,182
Deferred Inflows of Resources			
Deferred inflows - debt refunding	-	10,061,680	10,061,680
Deferred inflows related to post-employment benefits	102,583,626	-	102,583,626
Total Deferred Inflows of Resources	102,583,626	10,061,680	112,645,306
Net Position (Deficit)			
Net investment in capital assets	2,175,975,712	3,980,838	2,179,956,550
Restricted for:			
Debt service	55,500,435	28,723,543	84,223,978
Construction and maintenance	77,254,166	-	77,254,166
Other	27,449,201	-	27,449,201
Unrestricted	(340,916,123)	159,226,365	(181,689,758)
Total Net Position	\$ 1,995,263,391	\$ 191,930,746	\$ 2,187,194,137

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Six Months Ended March 31, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary	Component
				Government	Units
				Governmental Activities	
Primary Government					
Governmental Activities:					
General administration	\$ 41,552,399	\$ 6,667,939	\$ 4,092,898	\$ (30,791,562)	
Financial administration	5,698,822	967,985	-	(4,730,837)	
Administration of justice	58,325,297	4,944,426	4,502,702	(48,878,169)	
Construction and maintenance	30,977,687	1,672,131	434,064	(26,151,575)	
Health and human services	65,100,214	6,103,776	49,018,102	(9,978,336)	
Cooperative services	526,839	-	-	(526,839)	
Public safety	36,464,201	7,229,917	2,572,383	(26,661,901)	
Parks and recreation	5,299,615	129,213	-	(5,170,402)	
Libraries and education	9,427,026	50,139	3,055	(9,373,832)	
Interest on long-term debt	15,817,817	-	-	(15,817,817)	
Total Primary Government	<u>\$ 269,189,917</u>	<u>\$ 27,765,526</u>	<u>\$ 60,623,204</u>	<u>(178,081,270)</u>	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -		\$ -
FBC Toll Road Authority	13,686,688	19,178,701	-		5,492,013
FB Grand Parkway Toll Road Authority	8,643,259	12,149,828	-		3,506,569
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	12,500	-	-		(12,500)
Total Component Units	<u>\$ 22,342,447</u>	<u>\$ 31,328,529</u>	<u>\$ -</u>		<u>8,986,082</u>
General Revenues:					
Property taxes, penalties, and interest				365,045,288	-
Sales taxes				7,055,228	-
Earnings on investments				705,572	69,584
Miscellaneous				4,660,724	-
Total General Revenues				<u>377,466,812</u>	<u>69,584</u>
Changes in Net Position				199,385,542	9,055,666
Net Position, Beginning of Year, as restated				<u>1,795,877,849</u>	<u>182,875,080</u>
Net Position, End of Period				<u>\$ 1,995,263,391</u>	<u>\$ 191,930,746</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

March 31, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 197,722,496	\$ 31,452,045	\$ 114,372,327	\$ 43,893,864	\$ 114,087,840	\$ 501,528,572
Taxes receivable, net	13,090,253	2,213,637	-	-	1,625,897	16,929,787
Grants receivable	4,166,902	-	-	-	1,179,162	5,346,064
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	783,416	24,463,651	12,434,548	-	87,350	37,768,965
Due from other funds	38,631,762	15,075	-	-	561,397	39,208,234
Due from component units	(1,425)	-	-	-	-	(1,425)
Prepaid items	12,982	-	-	-	-	12,982
Total Assets	<u>\$ 302,282,102</u>	<u>\$ 58,144,408</u>	<u>\$ 126,806,875</u>	<u>\$ 43,893,864</u>	<u>\$ 117,541,646</u>	<u>\$ 648,668,895</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 1,399,176	\$ -	\$ -	\$ -	\$ 142,799	\$ 1,541,975
Accrued payroll	(3,442)	-	-	-	-	(3,442)
Retainage payable	227,546	-	4,663,455	-	-	4,891,001
Due to other funds	541,602	-	37,606,994	1,462,170	4,434,418	44,045,184
Due to other governments	13,545,227	-	-	-	3,380,628	16,925,855
Unearned revenues	2,063,968	-	-	42,431,694	3,551,848	48,047,510
Total Liabilities	<u>17,774,077</u>	<u>-</u>	<u>42,270,449</u>	<u>43,893,864</u>	<u>11,509,693</u>	<u>115,448,083</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	13,090,253	2,213,637	-	-	1,625,897	16,929,787
Unavailable revenue-other	47,875,716	24,463,651	12,385,086	-	-	84,724,453
Total Deferred Inflows of Resources	<u>60,965,969</u>	<u>26,677,288</u>	<u>12,385,086</u>	<u>-</u>	<u>1,625,897</u>	<u>101,654,240</u>
Fund Balances						
Nonspendable	12,982	-	-	-	-	12,982
Restricted	297,311	31,467,120	72,151,340	-	104,406,056	208,321,827
Committed	30,787,952	-	-	-	-	30,787,952
Unassigned	192,443,811	-	-	-	-	192,443,811
Total Fund Balances	<u>223,542,056</u>	<u>31,467,120</u>	<u>72,151,340</u>	<u>-</u>	<u>104,406,056</u>	<u>431,566,572</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 302,282,102</u>	<u>\$ 58,144,408</u>	<u>\$ 126,806,875</u>	<u>\$ 43,893,864</u>	<u>\$ 117,541,646</u>	<u>\$ 648,668,895</u>

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

Total fund balances, governmental funds	\$ 431,566,572
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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.	2,941,481,199
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	101,654,241
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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	(741,399,387)
Deferred charges on debt refunding	3,977,271
Compensated absences	(13,151,666)
Premiums on issuance of debt	(100,543,495)
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.	13,710,548
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Net Position of Governmental Activities	<u>\$ 1,995,263,391</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Six Months Ended March 31, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 269,475,616	\$ 63,239,133	\$ -	\$ -	\$ 23,876,278	\$ 356,591,027
Sales taxes	-	-	-	-	7,055,228	7,055,228
Fines and fees	17,833,868	-	-	-	4,102,532	21,936,400
Intergovernmental	9,080,311	4,583,064	4,771,439	37,955,498	7,011,497	63,401,809
Earnings on investments	558,411	19,159	44,276	33,362	49,272	704,480
Miscellaneous	11,238,718	1,239,878	432,236	188,278	2,662,134	15,761,244
Total Revenues	<u>308,186,924</u>	<u>69,081,234</u>	<u>5,247,951</u>	<u>38,177,138</u>	<u>44,756,941</u>	<u>465,450,188</u>
Expenditures						
Current:						
General administration	38,686,520	-	124,666	-	809,927	39,621,113
Financial administration	5,708,175	-	-	-	13,378	5,721,553
Administration of justice	43,713,812	-	25,118	-	12,076,433	55,815,363
Construction and maintenance	1,660,439	-	7,201,859	-	16,035,089	24,897,387
Health and human services	24,431,626	-	35,189	38,055,727	1,344,445	63,866,987
Cooperative services	490,721	-	-	-	-	490,721
Public safety	32,189,665	-	222,831	-	2,423,976	34,836,472
Parks and recreation	2,223,268	-	138,887	-	-	2,362,155
Libraries and education	8,645,532	-	1,506	-	759	8,647,797
Capital Outlay	2,314,819	21,958,648	29,628,564	121,411	2,999,891	57,023,333
Debt Service:						
Principal	-	37,060,154	-	-	-	37,060,154
Interest and fiscal charges	-	15,040,184	-	-	-	15,040,184
Debt issuance costs	-	-	777,633	-	-	777,633
Total Expenditures	<u>160,064,577</u>	<u>74,058,986</u>	<u>38,156,253</u>	<u>38,177,138</u>	<u>35,703,898</u>	<u>346,160,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>148,122,347</u>	<u>(4,977,752)</u>	<u>(32,908,302)</u>	<u>-</u>	<u>9,053,043</u>	<u>119,289,336</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	16,978,128	16,978,128
Transfers (out)	(16,958,378)	-	-	-	(19,750)	(16,978,128)
General obligation bonds issued	-	-	77,305,000	-	-	77,305,000
Premium on general obligation bonds issued	-	-	13,478,268	-	-	13,478,268
Lease initiation	-	21,958,648	-	-	-	21,958,648
Total Other Financing Sources (Uses)	<u>(16,958,378)</u>	<u>21,958,648</u>	<u>90,783,268</u>	<u>-</u>	<u>16,958,378</u>	<u>112,741,916</u>
Net Change in Fund Balances	131,163,969	16,980,896	57,874,966	-	26,011,421	232,031,252
Fund Balances, Beginning of Year	<u>92,378,087</u>	<u>14,486,224</u>	<u>14,276,374</u>	<u>-</u>	<u>78,394,635</u>	<u>199,535,320</u>
Fund Balances, End of Period	<u>\$ 223,542,056</u>	<u>\$ 31,467,120</u>	<u>\$ 72,151,340</u>	<u>\$ -</u>	<u>\$ 104,406,056</u>	<u>\$ 431,566,572</u>

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 Six Months Ended March 31, 2022

Net change in fund balances - total governmental funds	\$ 232,031,252
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 \$57,036,864 exceeded depreciation \$21,840,457 in the current period.	35,196,407
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.	(394,188)
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:	
General obligation and refunding bonds	(77,305,000)
Premium on bonds issued	(13,478,268)
Leases and capital financing	(21,958,648)
Repayments:	
Principal repayments	37,060,154
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.	3,593,189
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.	4,640,644
Change in net position of governmental activities	<u>\$ 199,385,542</u>

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

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

Fort Bend County ESD 100 Agreement

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

Juvenile Operations

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

County Historical Commission

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

Utility Assistance

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

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

Special Revenue Funds (continued)

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

District Attorney Bad Check Collection Fee

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

Gus George Memorial

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

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

Special Revenue Funds (continued)

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

County Child Abuse Prevention

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

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Special Revenue Funds (continued)

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

CSCD – Pre-trial Bond

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

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

Special Revenue Funds (continued)

Adult Probation - State Funds

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

Sheriff's Commissary Fund

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 32,655,482	\$ 7,728,812	\$ 12,469,998	\$ 15,673,983	\$ 22,001,028
Taxes receivable, net	-	-	-	1,094,710	531,187
Grants receivable	-	-	22,274	-	-
Other receivables	16,880	-	57,837	12,633	-
Due from other funds	-	-	-	47,253	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 32,672,362	\$ 7,728,812	\$ 12,550,109	\$ 16,828,579	\$ 22,532,215
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	268,430	-	1,606,857	1,154,436	783,571
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	268,430	-	1,606,857	1,154,436	783,571
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	1,094,710	531,187
Total Deferred Inflows of Resources	-	-	-	1,094,710	531,187
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	32,403,932	7,728,812	10,943,252	14,579,433	21,217,457
Total Fund Balances	32,403,932	7,728,812	10,943,252	14,579,433	21,217,457
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,672,362	\$ 7,728,812	\$ 12,550,109	\$ 16,828,579	\$ 22,532,215

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	<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	\$ 1,324,532	\$ 4,621	\$ 35,746	\$ 1,274,285	\$ 608,945
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	36,095	520
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,324,532</u>	<u>\$ 4,621</u>	<u>\$ 35,746</u>	<u>\$ 1,310,380</u>	<u>\$ 609,465</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	20,274	2,083
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,274</u>	<u>2,083</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	1,324,532	4,621	35,746	1,290,106	607,382
Total Fund Balances	<u>1,324,532</u>	<u>4,621</u>	<u>35,746</u>	<u>1,290,106</u>	<u>607,382</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,324,532</u>	<u>\$ 4,621</u>	<u>\$ 35,746</u>	<u>\$ 1,310,380</u>	<u>\$ 609,465</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 7,206	\$ 102,609	\$ 160,114	\$ 55,833	\$ 223,209
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,150	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,206	\$ 102,609	\$ 161,264	\$ 55,833	\$ 223,209
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	102,609	161,264	55,833	223,209
Total Fund Balances	7,206	102,609	161,264	55,833	223,209
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,206	\$ 102,609	\$ 161,264	\$ 55,833	\$ 223,209

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	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	\$ 30,810	\$ 4,698	\$ 8,166	\$ 243,021	\$ 5,709,524
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	20	-	-	-	210,505
Prepaid items	-	-	-	-	-
Total Assets	\$ 30,830	\$ 4,698	\$ 8,166	\$ 243,021	\$ 5,920,029
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	(976)	4,477
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	(976)	4,477
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	30,830	4,698	8,166	243,997	5,915,552
Total Fund Balances	30,830	4,698	8,166	243,997	5,915,552
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 30,830	\$ 4,698	\$ 8,166	\$ 243,021	\$ 5,920,029

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

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets					
Cash and cash equivalents	\$ 85,858	\$ 494,239	\$ 5,968,363	\$ 21,347	\$ 174,405
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	3	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 85,858	\$ 494,239	\$ 5,968,363	\$ 21,350	\$ 174,405
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	823	45,638	36,670	-	3,978
Due to other governments	-	-	2,945,575	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	823	45,638	2,982,245	-	3,978
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	85,035	448,601	2,986,118	21,350	170,427
Total Fund Balances	85,035	448,601	2,986,118	21,350	170,427
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 85,858	\$ 494,239	\$ 5,968,363	\$ 21,350	\$ 174,405

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	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
Assets					
Cash and cash equivalents	\$ 409,347	\$ 60,691	\$ (1,125,592)	\$ 61	\$ 161,065
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	9,247	1,146,511	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 69,938</u>	<u>\$ 20,919</u>	<u>\$ 61</u>	<u>\$ 161,065</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	20,919	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	409,347	-	-	61	161,065
Total Liabilities	<u>409,347</u>	<u>-</u>	<u>20,919</u>	<u>61</u>	<u>161,065</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	-	69,938	-	-	-
Total Fund Balances	<u>-</u>	<u>69,938</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 69,938</u>	<u>\$ 20,919</u>	<u>\$ 61</u>	<u>\$ 161,065</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	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	\$ 108,647	\$ 104,475	\$ 662,498	\$ 1,719,845	\$ 2,609,231
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	1,130	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	82,285	183,566
Prepaid items	-	-	-	-	-
Total Assets	\$ 108,647	\$ 104,475	\$ 663,628	\$ 1,802,130	\$ 2,792,797
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 140,936
Retainage payable	-	-	-	-	-
Due to other funds	204	2,020	284,538	16,600	158,019
Due to other governments	-	-	-	-	-
Unearned revenues	108,443	-	379,090	-	2,493,842
Total Liabilities	108,647	2,020	663,628	18,463	2,792,797
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	102,455	-	1,783,667	-
Total Fund Balances	-	102,455	-	1,783,667	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 108,647	\$ 104,475	\$ 663,628	\$ 1,802,130	\$ 2,792,797

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets		
Cash and cash equivalents	\$ 2,310,738	\$ 114,087,840
Taxes receivable, net	-	1,625,897
Grants receivable	-	1,179,162
Other receivables	-	87,350
Due from other funds	-	561,397
Prepaid items	-	-
Total Assets	\$ 2,310,738	\$ 117,541,646
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 142,799
Retainage payable	-	-
Due to other funds	25,857	4,434,418
Due to other governments	435,053	3,380,628
Unearned revenues	-	3,551,848
Total Liabilities	460,910	11,509,693
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,625,897
Total Deferred Inflows of Resources	-	1,625,897
Fund Balances:		
Nonspendable	-	-
Restricted	1,849,828	104,406,056
Total Fund Balances	1,849,828	104,406,056
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,310,738	\$ 117,541,646

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 14,576,901	\$ 9,299,377
Sales taxes	7,055,228	-	-	-	-
Fines and fees	-	-	-	1,325,788	-
Intergovernmental	-	-	251,298	-	1,948,480
Earnings on investments	14,950	3,808	7,965	7,115	9,886
Miscellaneous	-	-	3,023	94,727	135,217
Total Revenues	7,070,178	3,808	262,286	16,004,531	11,392,960
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	7,636,027	-	-
Construction and maintenance	1,894,286	1	-	9,948,395	4,192,071
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	547,787	-	-	-	1,948,480
Total Expenditures	2,442,073	1	7,636,027	9,948,395	6,140,551
Net Change in Fund Balances	4,628,105	3,807	9,584,637	6,056,136	5,252,409
Fund Balances, Beginning of Year	27,775,827	7,725,005	1,358,615	8,523,297	15,965,048
Fund Balances, End of Period	\$ 32,403,932	\$ 7,728,812	\$ 10,943,252	\$ 14,579,433	\$ 21,217,457

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
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	<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	-	-	-	195,051	20,195
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	461	1	10	453	216
Miscellaneous	-	-	36,100	4,309	-
Total Revenues	<u>68,481</u>	<u>1</u>	<u>36,110</u>	<u>199,813</u>	<u>42,671</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	229,083	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	35,253	-	-
Public safety	-	-	-	-	46,529
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>35,253</u>	<u>229,083</u>	<u>46,529</u>
Net Change in Fund Balances	68,481	1	857	(29,270)	(3,858)
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>\$ 1,324,532</u>	<u>\$ 4,621</u>	<u>\$ 35,746</u>	<u>\$ 1,290,106</u>	<u>\$ 607,382</u>

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	2	6,380	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	3	35	55	19	-
Miscellaneous	-	3,055	-	-	6,400
Total Revenues	3	3,092	6,435	19	6,400
Expenditures					
Current:					
General administration	2,440	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	(1)	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	2,440	759	-	(1)	1
Net Change in Fund Balances	(2,437)	2,333	6,435	20	6,399
Fund Balances, Beginning of Year	9,643	100,276	154,829	55,813	216,810
Fund Balances, End of Period	\$ 7,206	\$ 102,609	\$ 161,264	\$ 55,833	\$ 223,209

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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	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	460	-	-	-	1,112,079
Intergovernmental	-	-	-	-	-
Earnings on investments	-	2	3	93	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>460</u>	<u>2</u>	<u>3</u>	<u>93</u>	<u>1,112,079</u>
Expenditures					
Current:					
General administration	-	-	-	41,868	577,173
Financial administration	-	-	-	-	-
Administration of justice	3,486	-	-	-	9,500
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,486</u>	<u>-</u>	<u>-</u>	<u>41,868</u>	<u>586,673</u>
Net Change in Fund Balances	(3,026)	2	3	(41,775)	525,406
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>\$ 30,830</u>	<u>\$ 4,698</u>	<u>\$ 8,166</u>	<u>\$ 243,997</u>	<u>\$ 5,915,552</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	330	-
Intergovernmental	-	-	4,512	-	36,893
Earnings on investments	1,374	160	874	-	70
Miscellaneous	1,220	244,516	1,394,629	-	-
Total Revenues	<u>2,594</u>	<u>244,676</u>	<u>1,400,015</u>	<u>330</u>	<u>36,963</u>
Expenditures					
Current:					
General administration	(1)	188,447	-	-	-
Financial administration	13,378	-	-	-	-
Administration of justice	-	-	29,549	-	-
Construction and maintenance	-	-	336	-	-
Health and human services	-	-	-	-	-
Public safety	-	1	1,465,015	-	97,882
Capital Outlay	<u>-</u>	<u>-</u>	<u>29,467</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>13,377</u>	<u>188,448</u>	<u>1,524,367</u>	<u>-</u>	<u>97,882</u>
Net Change in Fund Balances	(10,783)	56,228	(124,352)	330	(60,919)
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>\$ 85,035</u>	<u>\$ 448,601</u>	<u>\$ 2,986,118</u>	<u>\$ 21,350</u>	<u>\$ 170,427</u>

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

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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	5,723	1,751,539	-	-
Earnings on investments	-	31	-	-	1
Miscellaneous	-	-	(52,007)	-	-
Total Revenues	<u>-</u>	<u>5,754</u>	<u>1,699,532</u>	<u>-</u>	<u>1</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	49,147	1,260,045	-	-
Public safety	-	-	-	-	1
Capital Outlay	-	-	439,487	-	-
Total Expenditures	<u>-</u>	<u>49,147</u>	<u>1,699,532</u>	<u>-</u>	<u>1</u>
Net Change in Fund Balances	-	(43,393)	-	-	-
Fund Balances, Beginning of Year	<u>-</u>	<u>113,331</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ 69,938</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS*Page 7 of 8***COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND****CHANGES IN FUND BALANCES****NON-MAJOR SPECIAL REVENUE FUNDS***For the Six Months Ended March 31, 2022*

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	468,720	973,527
Intergovernmental	23,692	60,802	1,308,565	-	1,529,713
Earnings on investments	22	-	-	-	1,665
Miscellaneous	-	-	-	5,000	1,483
Total Revenues	<u>23,714</u>	<u>60,802</u>	<u>1,308,565</u>	<u>473,720</u>	<u>2,506,388</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	39,538	1,308,565	348,967	2,471,718
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	23,714	-	-	-	-
Capital Outlay	-	-	-	-	34,670
Total Expenditures	<u>23,714</u>	<u>39,538</u>	<u>1,308,565</u>	<u>348,967</u>	<u>2,506,388</u>
Net Change in Fund Balances	-	21,264	-	124,753	-
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>\$ -</u>	<u>\$ 102,455</u>	<u>\$ -</u>	<u>\$ 1,783,667</u>	<u>\$ -</u>

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

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 23,876,278
Sales taxes	-	7,055,228
Fines and fees	-	4,102,532
Intergovernmental	-	7,011,497
Earnings on investments	-	49,272
Miscellaneous	784,462	2,662,134
Total Revenues	<u>784,462</u>	<u>44,756,941</u>
Expenditures		
Current:		
General administration	-	809,927
Financial administration	-	13,378
Administration of justice	-	12,076,433
Construction and maintenance	-	16,035,089
Health and human services	-	1,344,445
Public safety	790,834	2,423,976
Capital Outlay	-	2,999,891
Total Expenditures	<u>790,834</u>	<u>35,703,898</u>
Net Change in Fund Balances	(6,372)	26,011,421
Fund Balances, Beginning of Year		
(as restated)	<u>1,856,200</u>	<u>78,394,635</u>
Fund Balances, End of Period	<u>\$ 1,849,828</u>	<u>\$ 104,406,056</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
March 31, 2022

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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	\$ 380,731	\$ -	\$ 9,267,909	\$ -
Other receivables	-	49,462	-	-
Total Assets	<u>\$ 380,731</u>	<u>\$ 49,462</u>	<u>\$ 9,267,909</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 284,996	\$ -
Due to other funds	-	1,629,238	55,722	-
Total Liabilities	<u>-</u>	<u>1,629,238</u>	<u>340,718</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	380,731	(1,579,776)	8,927,191	-
Total Fund Balances	<u>380,731</u>	<u>(1,579,776)</u>	<u>8,927,191</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 380,731</u>	<u>\$ 49,462</u>	<u>\$ 9,267,909</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
March 31, 2022

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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	\$ 8,059,483	\$ 17,505,416	\$ -	\$ 3,519,586
Other receivables	-	-	-	12,385,086
Total Assets	<u>\$ 8,059,483</u>	<u>\$ 17,505,416</u>	<u>\$ -</u>	<u>\$ 15,904,672</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 2,053,228	\$ -	\$ -	\$ 1,612,638
Due to other funds	8,850,783	-	3,567,464	-
Total Liabilities	<u>10,904,011</u>	<u>-</u>	<u>3,567,464</u>	<u>1,612,638</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	(2,844,528)	17,505,416	(3,567,464)	1,906,948
Total Fund Balances	<u>(2,844,528)</u>	<u>17,505,416</u>	<u>(3,567,464)</u>	<u>1,906,948</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,059,483</u>	<u>\$ 17,505,416</u>	<u>\$ -</u>	<u>\$ 15,904,672</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
March 31, 2022

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Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772
	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects
Assets				
Cash and cash equivalents	\$ 3,291,647	\$ -	\$ 140,935	\$ 22,199,050
Other receivables	-	-	-	-
Total Assets	<u>\$ 3,291,647</u>	<u>\$ -</u>	<u>\$ 140,935</u>	<u>\$ 22,199,050</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ -	\$ 378,736
Due to other funds	-	753,242	-	6,096
Total Liabilities	<u>-</u>	<u>753,242</u>	<u>-</u>	<u>384,832</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	3,291,647	(753,242)	140,935	21,814,218
Total Fund Balances	<u>3,291,647</u>	<u>(753,242)</u>	<u>140,935</u>	<u>21,814,218</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,291,647</u>	<u>\$ -</u>	<u>\$ 140,935</u>	<u>\$ 22,199,050</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
March 31, 2022

Page 4 of 4

	MAJ-774	
	Mobility 2022 Projects	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ 50,007,570	\$ 114,372,327
Other receivables	-	12,434,548
Total Assets	<u>\$ 50,007,570</u>	<u>\$ 126,806,875</u>
Liabilities and Fund Balances		
Liabilities		
Retainage payable	\$ 333,857	\$ 4,663,455
Due to other funds	22,744,449	37,606,994
Total Liabilities	<u>23,078,306</u>	<u>42,270,449</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	26,929,264	72,151,340
Total Fund Balances	<u>26,929,264</u>	<u>72,151,340</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 50,007,570</u>	<u>\$ 126,806,875</u>

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

Page 1 of 4

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	\$ 133	\$ 20,288	\$ 5,347	\$ -
Miscellaneous	-	62,250	-	-
Total Revenues	<u>133</u>	<u>82,538</u>	<u>5,347</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	176	-	-	-
Health and human services	-	-	1,228	-
Public safety	-	-	-	-
Parks and recreation	-	-	4,623	-
Capital Outlay	-	1	2,972,290	-
Total Expenditures	<u>176</u>	<u>1</u>	<u>2,985,525</u>	<u>-</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(43)	82,537	(2,980,178)	-
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>\$ 380,731</u>	<u>\$ (1,579,776)</u>	<u>\$ 8,927,191</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 Six Months Ended March 31, 2022

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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
Revenues		Imp. Bonds		
Earnings on investments	\$ 1,820	\$ 9,671	\$ -	\$ 2,963
Miscellaneous	369,986	-	-	-
Total Revenues	<u>5,143,245</u>	<u>9,671</u>	<u>-</u>	<u>2,963</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	-	313,898	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	568,774	377,160	4,691,561
Total Expenditures	<u>-</u>	<u>882,672</u>	<u>377,160</u>	<u>4,691,561</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	5,143,245	(873,001)	(377,160)	(4,688,598)
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>\$ (2,844,528)</u>	<u>\$ 17,505,416</u>	<u>\$ (3,567,464)</u>	<u>\$ 1,906,948</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 Six Months Ended March 31, 2022

Page 3 of 4

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	\$ 1,946	\$ -	\$ 49	\$ 796
Miscellaneous	-	-	-	-
Total Revenues	<u>1,946</u>	<u>-</u>	<u>49</u>	<u>796</u>
Expenditures				
Current:				
Administration of justice	-	-	-	25,118
Construction and maintenance	-	-	-	39,433
Health and human services	-	-	-	33,961
Public safety	-	-	-	222,831
Parks and recreation	-	67,243	-	67,021
Capital Outlay	<u>2,866,848</u>	<u>273,176</u>	<u>-</u>	<u>8,000,888</u>
Total Expenditures	<u>2,866,848</u>	<u>340,419</u>	<u>-</u>	<u>8,847,456</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	33,650,000
Premium on general obligation bonds issued	-	-	-	6,687,092
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,337,092</u>
Net Change in Fund Balances	(2,864,902)	(340,419)	49	31,490,432
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>\$ 3,291,647</u>	<u>\$ (753,242)</u>	<u>\$ 140,935</u>	<u>\$ 21,814,218</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 Six Months Ended March 31, 2022

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	MAJ-774	
	Mobility 2022 Projects	Totals Capital Projects Funds
Revenues		
Earnings on investments	\$ 1,263	\$ 44,276
Miscellaneous	-	432,236
Total Revenues	<u>1,263</u>	<u>5,247,951</u>
Expenditures		
Current:		
Administration of justice	-	25,118
Construction and maintenance	6,848,352	7,201,859
Health and human services	-	35,189
Public safety	-	222,831
Parks and recreation	-	138,887
Capital Outlay	<u>9,877,866</u>	<u>29,628,564</u>
Total Expenditures	<u>17,164,435</u>	<u>38,156,253</u>
Other Financing Sources (Uses)		
General obligation bonds issued	43,655,000	77,305,000
Premium on general obligation bonds issued	6,791,176	13,478,268
Total Other Financing Sources (Uses)	<u>50,446,176</u>	<u>90,783,268</u>
Net Change in Fund Balances	33,283,004	57,874,966
Fund Balances, Beginning of Year	<u>(6,353,740)</u>	<u>14,276,374</u>
Fund Balances, End of Period	<u>\$ 26,929,264</u>	<u>\$ 72,151,340</u>

BUDGETARY SCHEDULES

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 275,451,427	\$ 275,451,427	\$ 269,475,616	\$ (5,975,811)	98%
Fines and fees	35,792,119	35,792,119	16,077,322	(19,714,797)	45%
Intergovernmental	5,240,354	5,290,354	945,047	(4,345,307)	18%
Earnings on investments	1,678,940	1,678,940	537,027	(1,141,913)	32%
Miscellaneous	2,821,146	3,128,387	1,733,804	(1,394,583)	55%
Total Revenues	320,983,986	321,341,227	288,768,816	(32,572,411)	90%
Expenditures					
Current:					
General administration	73,371,439	73,286,250	37,968,072	35,318,178	52%
Financial administration	15,977,303	15,965,907	5,708,175	10,257,732	36%
Administration of justice	94,416,108	94,329,680	42,484,317	51,845,363	45%
Construction and maintenance	3,765,684	3,815,684	1,660,439	2,155,245	44%
Health and human services	34,879,687	34,796,114	14,306,710	20,489,404	41%
Cooperative services	1,306,958	1,306,958	490,721	816,237	38%
Public safety	61,946,216	62,210,732	26,096,421	36,114,311	42%
Parks and recreation	4,916,284	4,923,460	2,223,268	2,700,192	45%
Libraries and education	20,422,305	20,317,350	8,645,532	11,671,818	43%
Capital Outlay	15,000	37,884	236,440	(198,556)	624%
Total Expenditures	311,016,984	310,990,019	139,820,095	171,169,924	45%
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,967,002	10,351,208	148,948,721	138,597,513	
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)	(25,188,175)	(25,188,175)	(16,958,378)	8,229,797	
Net Change in Fund Balances - budgetary basis	(15,221,173)	(14,836,967)	131,990,343	146,827,310	
Net adjustment to reflect operations in accordance with GAAP (a)			(826,375)		
Fund Balances, Beginning of Year	92,378,088	92,378,088	92,378,088		
Fund Balances, End of Period	\$ 77,156,915	\$ 77,541,121	\$ 223,542,056	\$ 146,000,935	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Six Months Ended March 31, 2022***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 288,768,816	\$ 19,418,107	\$ 308,186,923
Expenditures	<u>139,820,095</u>	<u>20,244,482</u>	<u>160,064,577</u>
Net Change in Fund Balance	131,990,343	(826,375)	131,163,968
Fund Balance, Beginning of Year			<u>92,378,087</u>
Fund Balance, End of Period			<u><u>\$ 223,542,055</u></u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 59,621,515	\$ 64,209,684	\$ 63,239,133	\$ (970,551)	98%
Intergovernmental	830,000	730,000	4,583,064	3,853,064	628%
Earnings on investments	358,017	31,000	19,159	(11,841)	62%
Miscellaneous	1,047,048	1,047,048	1,239,878	192,830	118%
Total Revenues	61,856,580	66,017,732	69,081,234	3,063,502	105%
Expenditures					
Capital Outlay	-	-	21,958,648	(21,958,648)	
Debt Service:					
Principal	39,653,580	39,226,399	37,060,154	2,166,245	94%
Interest and fiscal charges	26,411,469	31,921,790	15,040,184	16,881,606	47%
Total Expenditures	66,065,049	71,148,189	74,058,986	(2,910,797)	104%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(5,130,457)	(4,977,752)	152,705	
Other Financing Sources (Uses)					
Issuance of leases	-	-	21,958,648	21,958,648	
Total Other Financing Sources (Uses)	-	-	21,958,648	21,958,648	
Net Change in Fund Balances - Budgetary Basis	(4,208,469)	(5,130,457)	16,980,896	22,111,353	
Fund Balances, Beginning of Year	14,486,225	14,486,225	14,486,225	-	
Fund Balances, End of Period	\$ 10,277,756	\$ 9,355,768	\$ 31,467,121	\$ 22,111,353	

Note 1 – Capital financing payment of \$21,958,648 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 Six Months Ended March 31, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,425,353	\$ 14,847,152	\$ 14,576,901	\$ (270,251)	98%
Fines and fees	7,030,637	6,899,439	1,325,788	(5,573,651)	19%
Intergovernmental	303,802	300,000	-	(300,000)	0%
Earnings on investments	202,359	25,000	7,115	(17,885)	28%
Miscellaneous	336,781	208,000	94,727	(113,273)	46%
Total Revenues	<u>19,298,932</u>	<u>22,279,591</u>	<u>16,004,531</u>	<u>(6,275,060)</u>	<u>72%</u>
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	11,705,233	4,935,195	6,770,038	42%
Operating costs	13,317,703	14,511,567	5,001,290	9,510,277	34%
Information technology costs	12,024	12,854	-	12,854	0%
Capital acquisitions	142,100	142,100	11,910	130,190	8%
Total Expenditures	<u>24,103,410</u>	<u>26,371,754</u>	<u>9,948,395</u>	<u>16,423,359</u>	<u>38%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,092,163)	6,056,136	10,148,299	
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>\$ 14,579,433</u>	<u>\$ 10,148,299</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 16,004,531	\$ -	\$ 16,004,531
Expenditures	<u>9,948,395</u>	<u>-</u>	<u>9,948,395</u>
Net Change in Fund Balance	6,056,136	-	6,056,136
Fund Balance, Beginning of Year			<u>8,523,297</u>
Fund Balance, End of Period			<u>\$ 14,579,433</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 9,785,836	\$ 9,605,254	\$ 9,299,377	\$ (305,877)	97%
Earnings on investments	275,314	15,000	9,886	(5,114)	66%
Miscellaneous	245,837	220,000	135,217	(84,783)	61%
Total Revenues	<u>10,306,987</u>	<u>9,840,254</u>	<u>9,444,480</u>	<u>(395,774)</u>	<u>96%</u>
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,966,471	3,018,140	3,948,331	43%
Operating costs	3,091,531	3,089,531	1,047,779	2,041,752	34%
Information technology costs	5,850	7,850	6,624	1,226	84%
Capital acquisitions	55,580	55,580	9,272	46,308	17%
Total Expenditures	<u>12,617,559</u>	<u>10,119,432</u>	<u>4,081,815</u>	<u>6,037,617</u>	<u>40%</u>
Net Change in Fund Balances - Budgetary Basis	(2,310,572)	(279,178)	5,362,665	5,641,843	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(110,256)	-	
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>\$ 21,217,454</u>	<u>\$ 5,531,587</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,444,480	\$ 1,948,480	\$ 11,392,960
Expenditures	<u>4,081,815</u>	<u>2,058,736</u>	<u>6,140,551</u>
Net Change in Fund Balance	5,362,665	(110,256)	5,252,409
Fund Balance, Beginning of Year			<u>15,965,045</u>
Fund Balance, End of Period			<u>\$ 21,217,454</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
March 31, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,700,028	\$ 14,247,685	\$ 15,947,713
Due from other funds	4,312,836	601,084	4,913,920
Other receivables	-	27,718	27,718
Total Current Assets	<u>6,012,864</u>	<u>14,876,487</u>	<u>20,889,351</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>536,330</u>	<u>-</u>	<u>536,330</u>
Total Noncurrent Assets	<u>536,330</u>	<u>-</u>	<u>536,330</u>
Total Assets	<u>6,549,194</u>	<u>14,876,487</u>	<u>21,425,681</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	<u>4,553</u>	<u>72,419</u>	<u>76,972</u>
Total Current Liabilities	<u>4,553</u>	<u>3,562,016</u>	<u>3,566,569</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Liabilities	<u>4,153,117</u>	<u>3,562,016</u>	<u>7,715,133</u>
Net Position			
Net investment in capital assets	536,330	-	536,330
Unrestricted	<u>1,859,747</u>	<u>11,314,471</u>	<u>13,174,218</u>
Total Net Position	<u>\$ 2,396,077</u>	<u>\$ 11,314,471</u>	<u>\$ 13,710,548</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 30,274,964	\$ 4,048,825	\$ 34,323,789
Total Operating Revenues	<u>30,274,964</u>	<u>4,048,825</u>	<u>34,323,789</u>
Operating Expenses			
Contractual services	612,630	474,619	1,087,249
Benefits provided	25,966,465	2,565,902	28,532,367
Depreciation	16,091	-	16,091
Capital outlay	-	48,534	48,534
Total Operating Expenses	<u>26,595,186</u>	<u>3,089,055</u>	<u>29,684,241</u>
Operating Income (Loss)	3,679,778	959,770	4,639,548
Non-Operating Revenues			
Earnings on investments	1,095	-	1,095
Total Non-Operating Revenues	<u>1,095</u>	<u>-</u>	<u>1,095</u>
Change in Net Position	3,680,873	959,770	4,640,643
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>\$ 2,396,077</u>	<u>\$ 11,314,471</u>	<u>\$ 13,710,548</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 31,419,354	\$ 4,408,433	\$ 35,827,787
Payment of benefits	(25,966,465)	(2,565,902)	(28,532,367)
Payments for services	(4,311,587)	913,111	(3,398,476)
Net Cash Provided (Used) by Operating Activities	<u>1,141,302</u>	<u>2,755,642</u>	<u>3,896,944</u>
Cash Flows from Investing Activities:			
Interest earned on investments	1,095	-	1,095
Net Cash Provided by Investing Activities	<u>1,095</u>	<u>-</u>	<u>1,095</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,142,397	2,755,642	3,898,039
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>\$ 1,700,028</u>	<u>\$ 14,247,684</u>	<u>\$ 15,947,712</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 3,679,778	\$ 959,770	\$ 4,639,548
Adjustments to operations:			
Depreciation	16,091	-	16,091
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,699,935	1,699,935
Decrease (Increase) in other receivables	117,633	67,433	185,066
Decrease (Increase) in due from other funds	1,026,757	292,175	1,318,932
Increase (Decrease) in due to other funds	(3,698,957)	(263,671)	(3,962,628)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>(2,538,476)</u>	<u>1,795,872</u>	<u>(742,604)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,141,302</u>	<u>\$ 2,755,642</u>	<u>\$ 3,896,944</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
March 31, 2022

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 14,334,100	\$ 11,083,369	\$ 5,989,315	\$ 31,406,784
Total Assets	<u>14,334,100</u>	<u>11,083,369</u>	<u>5,989,315</u>	<u>31,406,784</u>
Liabilities				
Due to other governments	<u>347,868</u>	<u>135,398</u>	<u>-</u>	<u>483,266</u>
Total Liabilities	<u>347,868</u>	<u>135,398</u>	<u>-</u>	<u>483,266</u>
Net Position				
Restricted for court activities	13,986,232	10,947,971	-	24,934,203
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>5,989,315</u>	<u>5,989,315</u>
Total Net Position	<u>\$ 13,986,232</u>	<u>\$ 10,947,971</u>	<u>\$ 5,989,315</u>	<u>\$ 30,923,518</u>

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Additions				
Court collections	\$ 6,051,250	\$ 3,963,546	\$ -	\$ 10,014,796
Property tax collections	-	-	1,392,757,269	1,392,757,269
Earnings of investments	31,886	5,706	-	37,592
Total Additions	<u>6,083,136</u>	<u>3,969,252</u>	<u>1,392,757,269</u>	<u>1,402,809,657</u>
Deductions				
Court activities	6,606,095	1,694,007	-	8,300,102
Property tax disbursements	<u>-</u>	<u>-</u>	<u>1,387,769,950</u>	<u>1,387,769,950</u>
Total Deductions	<u>6,606,095</u>	<u>1,694,007</u>	<u>1,387,769,950</u>	<u>1,396,070,052</u>
Change in fiduciary net position	(522,959)	2,275,245	4,987,319	6,739,605
Net Position - Beginning of Year	<u>14,509,191</u>	<u>8,672,726</u>	<u>1,001,996</u>	<u>24,183,913</u>
Net Position - End of Period	<u>\$ 13,986,232</u>	<u>\$ 10,947,971</u>	<u>\$ 5,989,315</u>	<u>\$ 30,923,518</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
March 31, 2022

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 1,498,712	\$ 8,352	\$ 198,218,976	\$ 87,505,721	\$ 135,988	\$ 3,434	\$ 287,371,183
Investments	-	-	9,609,726	-	636,056	-	10,245,782
Miscellaneous receivables	-	-	-	-	9	-	9
Capital assets, not being depreciated	-	-	44,739,080	13,905,214	-	-	58,644,294
Capital assets, net of accumulated depreciation	-	-	210,026,078	139,926,542	-	-	349,952,620
Total Assets	<u>1,498,712</u>	<u>8,352</u>	<u>462,593,860</u>	<u>241,337,477</u>	<u>772,053</u>	<u>3,434</u>	<u>706,213,888</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	166,183	-	-	490,167
Due to primary government	-	-	(324,934)	323,509	-	-	(1,425)
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	-	295,587,982	190,114,362	-	-	491,773,111
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>306,721,846</u>	<u>193,777,550</u>	<u>750</u>	<u>-</u>	<u>507,428,976</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	113,312,615	50,560,779	771,303	3,434	159,226,365
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,352</u>	<u>\$ 159,079,528</u>	<u>\$ 37,498,247</u>	<u>\$ 771,303</u>	<u>\$ 3,434</u>	<u>\$ 191,930,746</u>

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

Page 1 of 2

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	\$ 7,292,096	\$ 19,178,701	\$ -	\$ -	\$ -
Interest on long-term debt	6,358,877	-	-	-	-
Debt service fees	35,715	-	-	-	-
Total Fort Bend County Toll Road Authority	13,686,688	19,178,701	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	5,214,192	12,149,828	-	-	-
Interest on long-term debt	1,996,415	-	-	-	-
Debt service fees	1,432,652	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	8,643,259	12,149,828	-	-	-
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	12,500	-	-	-	-
Total Fort Bend County Industrial Development Corporation	12,500	-	-	-	-
Totals Component Units	\$ 22,342,447	\$ 31,328,529	\$ -	-	-
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 Six Months Ended September 30, 2022

Page 2 of 2

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	\$ 11,886,605	\$ -	\$ -	\$ -	\$ 11,886,605
Interest on long-term debt	(6,358,877)	-	-	-	(6,358,877)
Debt service fees	(35,715)	-	-	-	(35,715)
Total Fort Bend County Toll Road Authority	5,492,013	-	-	-	5,492,013
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	6,935,636	-	-	6,935,636
Interest on long-term debt	-	(1,996,415)	-	-	(1,996,415)
Debt service fees	-	(1,432,652)	-	-	(1,432,652)
Total Fort Bend Grand Parkway Toll Road Authority	-	3,506,569	-	-	3,506,569
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	(12,500)	(12,500)
Total Fort Bend County Industrial Development Corporation	-	-	-	(12,500)	(12,500)
Totals Component Units	5,492,013	3,506,569	-	(12,500)	8,986,082
General Revenues:					
Property Taxes					-
Earnings on investments	56,884	12,692	-	6	69,584
Total General Revenues	56,884	12,692	-	6	69,584
Changes in Net Position (Deficit)	5,548,897	3,519,261	-	(12,494)	9,055,666
Net Position (Deficit), Beginning of Year	153,530,631	33,978,986	771,303	15,928	182,875,080
Net Position (Deficit), End of Period	\$ 159,079,528	\$ 37,498,247	\$ 771,303	\$ 3,434	\$ 191,930,746

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)

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	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)

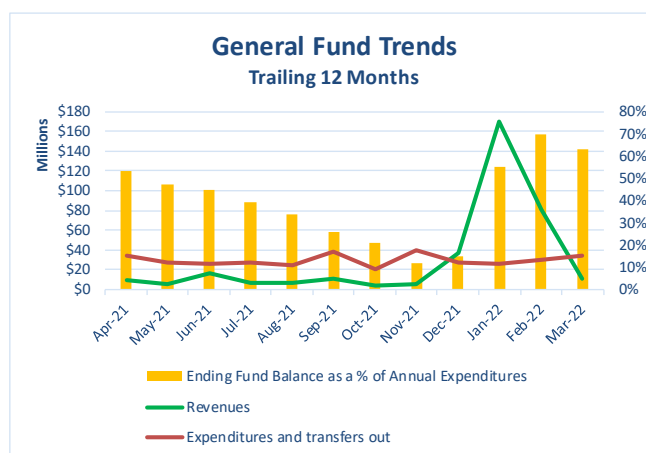
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	Fiscal Year				Six Months Ended March 31,
	2018	2019	2020	2021	2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 356,591,027
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	7,055,228
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	21,936,400
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	63,401,809
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	704,480
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	15,761,244
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	465,450,188
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	39,621,113
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	5,721,553
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	55,815,363
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	24,897,387
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	63,866,987
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	490,721
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	34,836,472
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	2,362,155
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	8,647,797
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	57,023,333
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	37,060,154
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	15,040,184
Bond issuance costs	558,469	355,887	1,094,531	397,559	777,633
Total Expenditures	519,341,967	528,220,612	615,351,821	827,632,011	346,160,852
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	119,289,336
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	77,305,000
Refunding bonds issued	-	-	36,540,000	-	-
Premium on bonds issued	7,313,675	6,899,883	24,507,932	8,483,750	13,478,268
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	21,958,648
Total Other Financing Sources (Uses)	65,781,224	41,554,883	115,732,085	180,447,979	112,741,916
Net Change in Fund Balances	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 232,031,252
Debt Service as a Percentage of					
Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	18.02%

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

Page 1 of 2

	4/30/21	5/31/21	6/30/21	7/31/21	8/31/21	9/30/21
Revenues						
Property taxes	\$ 2,512,161	\$ 810,689	\$ 812,558	\$ 669,241	\$ 566,881	\$ 383,370
Fines and fees	2,457,338	3,044,051	8,233,842	2,602,581	3,267,628	4,675,912
Intergovernmental	4,198,133	699,234	6,181,759	2,190,908	1,314,688	5,704,068
Earnings on investments	78,730	82,474	77,475	174,895	59,211	(461,122)
Miscellaneous	903,172	959,466	1,510,427	663,524	934,510	936,706
Total Revenues	<u>10,149,534</u>	<u>5,595,914</u>	<u>16,816,061</u>	<u>6,301,149</u>	<u>6,142,918</u>	<u>11,238,934</u>
Expenditures						
Current:						
General administration	5,949,630	5,127,578	3,618,567	4,512,555	3,892,959	4,606,270
Financial administration	1,122,926	830,336	859,959	943,598	809,775	1,068,313
Administration of justice	9,040,651	6,560,772	6,959,832	6,379,851	7,034,156	10,931,635
Construction and maintenance	388,298	295,856	259,248	249,837	250,388	470,389
Health and human services	8,117,102	6,855,298	5,577,456	5,911,422	4,863,636	9,692,645
Cooperative services	259,133	65,381	65,097	65,305	67,388	95,920
Public safety	6,610,154	4,948,306	4,793,882	4,795,208	4,778,696	9,228,530
Parks and recreation	370,303	351,856	294,176	502,947	299,342	538,984
Libraries and education	1,979,746	1,610,068	1,417,213	1,479,865	1,500,363	2,077,952
Capital Outlay	<u>458,826</u>	<u>463,008</u>	<u>1,577,873</u>	<u>1,760,860</u>	<u>1,393,509</u>	<u>(439,201)</u>
Total Expenditures	<u>34,296,769</u>	<u>27,108,459</u>	<u>25,423,303</u>	<u>26,601,448</u>	<u>24,890,212</u>	<u>38,271,437</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(24,147,235)</u>	<u>(21,512,545)</u>	<u>(8,607,242)</u>	<u>(20,300,299)</u>	<u>(18,747,294)</u>	<u>(27,032,503)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	10,598	2,089
Transfers (out)	-	-	-	(570,430)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(570,430)</u>	<u>10,598</u>	<u>2,089</u>
Net Change in Fund Balances	<u>(24,147,235)</u>	<u>(21,512,545)</u>	<u>(8,607,242)</u>	<u>(20,870,729)</u>	<u>(18,736,696)</u>	<u>(27,030,414)</u>
Fund Balances, Beginning of Period	<u>213,282,948</u>	<u>189,135,713</u>	<u>167,623,168</u>	<u>159,015,926</u>	<u>138,145,197</u>	<u>119,408,501</u>
Fund Balances, End of Period	<u>\$ 189,135,713</u>	<u>\$ 167,623,168</u>	<u>\$ 159,015,926</u>	<u>\$ 138,145,197</u>	<u>\$ 119,408,501</u>	<u>\$ 92,378,087</u>



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

Page 2 of 2

	10/31/21	11/30/21	12/31/21	1/31/22	2/28/22	3/31/22
Revenues						
Property taxes	\$ 115,910	\$ 430,185	\$ 26,341,289	\$ 163,476,382	\$ 74,331,287	\$ 4,780,563
Fines and fees	2,104,165	3,916,838	2,878,404	2,871,339	2,624,017	3,439,105
Intergovernmental	524,286	603,321	2,661,668	1,695,029	2,166,664	1,429,343
Earnings on investments	51,726	46,733	146,878	128,368	87,144	97,562
Miscellaneous	1,002,804	1,024,953	5,512,703	1,357,712	1,030,385	1,310,166
Total Revenues	3,798,891	6,022,030	37,540,942	169,528,830	80,239,497	11,056,739
Expenditures						
Current:						
General administration	3,551,729	4,810,438	5,253,799	4,363,296	7,193,045	13,514,213
Financial administration	921,520	944,536	985,242	963,687	964,104	929,086
Administration of justice	6,134,873	6,577,280	8,503,538	7,546,624	7,811,721	7,139,776
Construction and maintenance	268,955	260,704	272,595	272,341	283,693	302,151
Health and human services	3,347,303	3,288,496	4,131,871	4,986,114	4,908,110	3,769,732
Cooperative services	73,762	64,888	63,976	155,083	67,287	65,725
Public safety	5,051,593	5,011,912	5,090,686	5,101,124	6,256,573	5,677,777
Parks and recreation	273,895	318,531	334,311	430,954	320,191	545,386
Libraries and education	1,278,736	1,365,771	1,486,152	1,370,056	1,597,154	1,547,663
Capital Outlay	-	252,784	976,257	706,458	208,146	171,174
Total Expenditures	20,902,366	22,895,340	27,098,427	25,895,737	29,610,024	33,662,683
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(17,103,475)	(16,873,310)	10,442,515	143,633,093	50,629,473	(22,605,944)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	(16,958,378)	-	-	-	-
Total Other Financing Sources (Uses)	-	(16,958,378)	-	-	-	-
Net Change in Fund Balances	(17,103,475)	(33,831,688)	10,442,515	143,633,093	50,629,473	(22,605,944)
Fund Balances, Beginning of Period	92,378,087	75,274,612	41,442,924	51,885,439	195,518,532	246,148,005
Fund Balances, End of Period	\$ 75,274,612	\$ 41,442,924	\$ 51,885,439	\$ 195,518,532	\$ 246,148,005	\$ 223,542,061

