

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

For the Seven Months Ended April 30, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

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County Auditor

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June 22, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the Seven Months Ended April 30, 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
April 30, 2022

	Primary Government		
	Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 554,541,853	\$ 286,317,467	\$ 840,859,320
Investments	-	10,245,782	10,245,782
Receivables:			
Taxes, net	14,168,634	-	14,168,634
Grants	5,021,536	-	5,021,536
Fines and fees	47,875,716	-	47,875,716
Other	38,202,075	109,615	38,311,690
Prepaid items	1,933,231	-	1,933,231
Due from component units	6,090,326	-	6,090,326
Capital assets, not being depreciated	612,000,133	71,097,137	683,097,270
Capital assets, net of accumulated depreciation	2,335,181,046	348,987,625	2,684,168,671
Total Assets	3,615,014,550	716,757,626	4,331,772,176
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	26,779,706	744,250	27,523,956
Retainage payable	4,028,138	1,027,130	5,055,268
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	40,050,103	-	40,050,103
Due to primary government	-	6,090,327	6,090,327
Due to other governments	82,996,910	-	82,996,910
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	812,617,672	491,773,111	1,304,390,783
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,725,385,139	514,057,691	2,239,442,830
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	2,172,205,892	3,980,838	2,176,186,730
Restricted for:			
Debt service	55,688,217	28,723,543	84,411,760
Construction and maintenance	79,206,435	-	79,206,435
Other	33,754,901	-	33,754,901
Unrestricted	(372,871,059)	163,141,388	(209,729,671)
Total Net Position	\$ 1,967,984,386	\$ 195,845,769	\$ 2,163,830,155

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Seven Months Ended April 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
Primary Government					
Governmental Activities:					
General administration	\$ 48,542,634	\$ 7,650,864	\$ 5,844,965	\$ (35,046,805)	
Financial administration	7,026,552	1,787,179	-	(5,239,373)	
Administration of justice	72,067,678	5,819,977	5,410,204	(60,837,497)	
Construction and maintenance	36,571,906	3,730,315	434,064	(29,645,272)	
Health and human services	78,580,469	7,505,814	60,647,754	(10,426,901)	
Cooperative services	713,350	-	-	(713,350)	
Public safety	44,932,306	8,443,174	3,142,265	(33,346,867)	
Parks and recreation	6,337,884	151,501	110,000	(6,076,383)	
Libraries and education	11,729,460	58,437	8,578	(11,662,445)	
Interest on long-term debt	15,846,618	-	-	(15,846,618)	
Total Primary Government	<u>\$ 322,348,857</u>	<u>\$ 35,147,261</u>	<u>\$ 75,597,830</u>	<u>(208,841,511)</u>	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -		\$ -
FBC Toll Road Authority	15,680,209	23,493,752	-		8,142,360
FB Grand Parkway Toll Road Authority	10,079,522	14,737,205	-		4,657,683
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	12,500	-	-		(12,500)
Total Component Units	<u>\$ 25,772,231</u>	<u>\$ 38,230,957</u>	<u>\$ -</u>		<u>12,787,543</u>
General Revenues:					
Property taxes, penalties, and interest				366,389,856	-
Sales taxes				8,379,197	-
Earnings on investments				944,888	183,146
Miscellaneous				5,234,107	-
Total General Revenues				<u>380,948,048</u>	<u>183,146</u>
Changes in Net Position				172,106,537	12,970,689
Net Position, Beginning of Year, as restated				<u>1,795,877,849</u>	<u>182,875,080</u>
Net Position, End of Period				<u>\$ 1,967,984,386</u>	<u>\$ 195,845,769</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

April 30, 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	\$ 282,865,838	\$ 32,153,307	\$ 74,756,360	\$ 37,361,372	\$ 115,812,558	\$ 542,949,435
Taxes receivable, net	11,004,674	1,723,972	-	-	1,439,988	14,168,634
Grants receivable	3,883,498	-	-	-	1,138,039	5,021,537
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	1,203,604	24,463,651	12,467,691	-	87,843	38,222,789
Due from other funds	8,910,548	(8,740)	-	-	508,387	9,410,195
Due from component units	6,090,326	-	-	-	-	6,090,326
Prepaid items	1,884,798	-	-	-	-	1,884,798
Total Assets	\$ 363,719,002	\$ 58,332,190	\$ 87,224,051	\$ 37,361,372	\$ 118,986,815	\$ 665,623,430
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 11,786,103	\$ -	\$ -	\$ -	\$ 142,799	\$ 11,928,902
Accrued payroll	7,135,873	-	-	-	-	7,135,873
Retainage payable	72,113	-	3,938,163	-	17,862	4,028,138
Due to other funds	484,636	-	7,794,366	2,602,177	5,967,644	16,848,823
Due to other governments	79,626,566	-	-	-	3,494,189	83,120,755
Unearned revenues	2,065,295	-	-	34,759,195	3,178,538	40,003,028
Total Liabilities	101,170,586	-	11,732,529	37,361,372	12,801,032	163,065,519
Deferred Inflows of Resources						
Unavailable revenue-property taxes	11,004,674	1,723,972	-	-	1,439,988	14,168,634
Unavailable revenue-other	47,875,716	24,463,651	12,385,086	-	-	84,724,453
Total Deferred Inflows of Resources	58,880,390	26,187,623	12,385,086	-	1,439,988	98,893,087
Fund Balances						
Nonspendable	1,884,798	-	-	-	-	1,884,798
Restricted	8,215,541	32,144,567	63,106,436	-	104,745,795	208,212,339
Committed	38,163,954	-	-	-	-	38,163,954
Unassigned	155,403,733	-	-	-	-	155,403,733
Total Fund Balances	203,668,026	32,144,567	63,106,436	-	104,745,795	403,664,824
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 363,719,002	\$ 58,332,190	\$ 87,224,051	\$ 37,361,372	\$ 118,986,815	\$ 665,623,430

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
April 30, 2022

Total fund balances, governmental funds \$ 403,664,824

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. 2,946,647,532

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 98,893,092

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	(741,425,525)
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. 11,954,245

Net Position of Governmental Activities \$ 1,967,984,386

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Seven Months Ended April 30, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 272,578,570	\$ 63,967,262	\$ -	\$ -	\$ 24,150,916	\$ 360,696,748
Sales taxes	-	-	-	-	8,379,197	8,379,197
Fines and fees	21,745,938	-	-	-	6,581,530	28,327,468
Intergovernmental	11,438,901	4,583,064	4,813,777	45,627,997	9,410,358	75,874,097
Earnings on investments	700,765	30,591	83,315	48,282	80,677	943,630
Miscellaneous	14,968,225	1,239,878	879,244	188,278	3,016,455	20,292,080
Total Revenues	321,432,399	69,820,795	5,776,336	45,864,557	51,619,133	494,513,220
Expenditures						
Current:						
General administration	44,827,820	-	146,165	-	1,069,953	46,043,938
Financial administration	6,933,104	-	-	-	17,040	6,950,144
Administration of justice	53,363,687	-	25,118	-	14,855,318	68,244,123
Construction and maintenance	2,032,683	-	9,113,360	-	19,297,493	30,443,536
Health and human services	29,528,443	-	37,411	45,743,146	1,461,638	76,770,638
Cooperative services	672,013	-	-	-	-	672,013
Public safety	39,585,849	-	372,132	-	2,510,159	42,468,140
Parks and recreation	2,705,315	-	191,616	-	-	2,896,931
Libraries and education	10,679,446	-	2,124	-	925	10,682,495
Capital Outlay	2,855,722	22,018,098	37,063,983	121,411	3,013,825	65,073,039
Debt Service:						
Principal	-	37,093,467	-	-	-	37,093,467
Interest and fiscal charges	-	15,068,985	-	-	-	15,068,985
Debt issuance costs	-	-	777,633	-	-	777,633
Total Expenditures	193,184,082	74,180,550	47,729,542	45,864,557	42,226,351	403,185,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	128,248,317	(4,359,755)	(41,953,206)	-	9,392,782	91,328,138
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	-	22,018,098	-	-	-	22,018,098
Total Other Financing Sources (Uses)	(16,958,378)	22,018,098	90,783,268	-	16,958,378	112,801,366
Net Change in Fund Balances	111,289,939	17,658,343	48,830,062	-	26,351,160	204,129,504
Fund Balances, Beginning of Year	92,378,087	14,486,224	14,276,374	-	78,394,635	199,535,320
Fund Balances, End of Period	\$ 203,668,026	\$ 32,144,567	\$ 63,106,436	\$ -	\$ 104,745,795	\$ 403,664,824

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 Seven Months Ended April 30, 2022

Net change in fund balances - total governmental funds \$ 204,129,504

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 \$65,818,978 exceeded depreciation \$25,456,237 in the current period. 40,362,741

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. (394,187)

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	(22,018,098)

Repayments:

Principal repayments	37,093,467
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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. 832,036

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. 2,884,342

Change in net position of governmental activities \$ 172,106,537

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

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

Fort Bend County ESD 100 Agreement

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

Juvenile Operations

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

County Historical Commission

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

Utility Assistance

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

Special Revenue Funds (continued)

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

District Attorney Bad Check Collection Fee

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

Gus George Memorial

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

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

Special Revenue Funds (continued)

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

County Child Abuse Prevention

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

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Special Revenue Funds (continued)

Child Protective Services

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

Community Development Combined Funds

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

HOPE 3 Implementation and Program Sales

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

CSCD – Pre-trial Bond

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

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

Special Revenue Funds (continued)

Adult Probation - State Funds

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

Sheriff’s Commissary Fund

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2022

	<u>FBC Assistance Districts</u>	<u>FBC ESD 100 Agreement</u>	<u>Juvenile Operations</u>	<u>Road and Bridge</u>	<u>Drainage District</u>
Assets					
Cash and cash equivalents	\$ 33,468,648	\$ 9,131,720	\$ 11,433,229	\$ 16,308,458	\$ 21,635,985
Taxes receivable, net	-	-	-	981,890	458,098
Grants receivable	-	-	47,517	-	-
Other receivables	16,880	-	56,424	14,539	-
Due from other funds	-	-	-	47,894	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 33,485,528</u>	<u>\$ 9,131,720</u>	<u>\$ 11,537,170</u>	<u>\$ 17,352,781</u>	<u>\$ 22,094,083</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	17,862	-	-	-
Due to other funds	30	-	2,334,880	1,583,881	1,140,524
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>30</u>	<u>17,862</u>	<u>2,334,880</u>	<u>1,583,881</u>	<u>1,140,524</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	981,890	458,098
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>981,890</u>	<u>458,098</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	33,485,498	9,113,858	9,202,290	14,787,010	20,495,461
Total Fund Balances	<u>33,485,498</u>	<u>9,113,858</u>	<u>9,202,290</u>	<u>14,787,010</u>	<u>20,495,461</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,485,528</u>	<u>\$ 9,131,720</u>	<u>\$ 11,537,170</u>	<u>\$ 17,352,781</u>	<u>\$ 22,094,083</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2022

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Assets					
Cash and cash equivalents	\$ 1,324,608	\$ 4,622	\$ 30,582	\$ 1,271,777	\$ 618,309
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	29,803	390
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,324,608</u>	<u>\$ 4,622</u>	<u>\$ 30,582</u>	<u>\$ 1,301,580</u>	<u>\$ 618,699</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	31,733	1,409
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,733</u>	<u>1,409</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	1,324,608	4,622	30,582	1,269,847	617,290
Total Fund Balances	<u>1,324,608</u>	<u>4,622</u>	<u>30,582</u>	<u>1,269,847</u>	<u>617,290</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,324,608</u>	<u>\$ 4,622</u>	<u>\$ 30,582</u>	<u>\$ 1,301,580</u>	<u>\$ 618,699</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 7,207	\$ 107,995	\$ 161,273	\$ 55,836	\$ 224,182
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,070	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,207	\$ 107,995	\$ 162,343	\$ 55,836	\$ 224,182
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	25	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	25	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,207	107,970	162,343	55,836	224,182
Total Fund Balances	7,207	107,970	162,343	55,836	224,182
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,207	\$ 107,995	\$ 162,343	\$ 55,836	\$ 224,182

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2022

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Assets					
Cash and cash equivalents	\$ 28,641	\$ 4,698	\$ 8,166	\$ 236,142	\$ 5,811,366
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	15	-	-	-	177,255
Prepaid items	-	-	-	-	-
Total Assets	\$ 28,656	\$ 4,698	\$ 8,166	\$ 236,142	\$ 5,988,621
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	1,495	21,657
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	1,495	21,657
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	28,656	4,698	8,166	234,647	5,966,964
Total Fund Balances	28,656	4,698	8,166	234,647	5,966,964
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,656	\$ 4,698	\$ 8,166	\$ 236,142	\$ 5,988,621

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
 April 30, 2022

	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>	<u>Law Enforcement Officers' Standards Education Grant</u>
Assets					
Cash and cash equivalents	\$ 83,301	\$ 478,369	\$ 6,089,750	\$ 21,350	\$ 168,888
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	222	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 83,301</u>	<u>\$ 478,369</u>	<u>\$ 6,089,750</u>	<u>\$ 21,572</u>	<u>\$ 168,888</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	978	29,783	13,848	-	2,921
Due to other governments	-	-	3,123,019	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>978</u>	<u>29,783</u>	<u>3,136,867</u>	<u>-</u>	<u>2,921</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	82,323	448,586	2,952,883	21,572	165,967
Total Fund Balances	<u>82,323</u>	<u>448,586</u>	<u>2,952,883</u>	<u>21,572</u>	<u>165,967</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 83,301</u>	<u>\$ 478,369</u>	<u>\$ 6,089,750</u>	<u>\$ 21,572</u>	<u>\$ 168,888</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
 April 30, 2022

	<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>
Assets					
Cash and cash equivalents	\$ 409,347	\$ 62,922	\$ (1,049,490)	\$ 61	\$ 165,298
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	5,419	1,085,103	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 68,341</u>	<u>\$ 35,613</u>	<u>\$ 61</u>	<u>\$ 165,298</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	4	35,613	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	409,347	-	-	61	165,298
Total Liabilities	<u>409,347</u>	<u>4</u>	<u>35,613</u>	<u>61</u>	<u>165,298</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	-	68,337	-	-	-
Total Fund Balances	<u>-</u>	<u>68,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 68,341</u>	<u>\$ 35,613</u>	<u>\$ 61</u>	<u>\$ 165,298</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2022

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
Assets					
Cash and cash equivalents	\$ 106,456	\$ 116,079	\$ 729,961	\$ 1,753,542	\$ 2,457,167
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	87,068	164,670
Prepaid items	-	-	-	-	-
Total Assets	\$ 106,456	\$ 116,079	\$ 729,961	\$ 1,840,610	\$ 2,621,837
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,863	\$ 140,936
Retainage payable	-	-	-	-	-
Due to other funds	204	992	398,356	30,970	314,926
Due to other governments	-	-	-	-	-
Unearned revenues	106,252	-	331,605	-	2,165,975
Total Liabilities	106,456	992	729,961	32,833	2,621,837
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	115,087	-	1,807,777	-
Total Fund Balances	-	115,087	-	1,807,777	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 106,456	\$ 116,079	\$ 729,961	\$ 1,840,610	\$ 2,621,837

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2022

	<u>Sheriff Commissary Fund</u>	<u>Totals Non-major Special Revenue Funds</u>
Assets		
Cash and cash equivalents	\$ 2,346,113	\$ 115,812,558
Taxes receivable, net	-	1,439,988
Grants receivable	-	1,138,039
Other receivables	-	87,843
Due from other funds	-	508,387
Prepaid items	-	-
Total Assets	<u>\$ 2,346,113</u>	<u>\$ 118,986,815</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 142,799
Retainage payable	-	17,862
Due to other funds	23,415	5,967,644
Due to other governments	371,170	3,494,189
Unearned revenues	-	3,178,538
Total Liabilities	<u>394,585</u>	<u>12,801,032</u>
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,439,988
Total Deferred Inflows of Resources	<u>-</u>	<u>1,439,988</u>
Fund Balances:		
Nonspendable	-	-
Restricted	1,951,528	104,745,795
Total Fund Balances	<u>1,951,528</u>	<u>104,745,795</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,346,113</u>	<u>\$ 118,986,815</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	FBC				
	Assistance	FBC ESD 100	Juvenile	Road and	Drainage
	Districts	Agreement	Operations	Bridge	District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 14,744,730	\$ 9,406,186
Sales taxes	8,379,197	-	-	-	-
Fines and fees	-	-	-	3,328,182	-
Intergovernmental	-	1,561,216	325,593	-	1,948,480
Earnings on investments	24,731	6,254	12,848	12,582	17,677
Miscellaneous	-	-	3,209	104,411	151,942
Total Revenues	8,403,928	1,567,470	341,650	18,189,905	11,524,285
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	9,456,353	-	-
Construction and maintenance	2,146,470	178,617	-	11,926,192	5,045,392
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	547,787	-	-	-	1,948,480
Total Expenditures	2,694,257	178,617	9,456,353	11,926,192	6,993,872
Net Change in Fund Balances	5,709,671	1,388,853	7,843,675	6,263,713	4,530,413
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	\$ 33,485,498	\$ 9,113,858	\$ 9,202,290	\$ 14,787,010	\$ 20,495,461

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	225,624	36,225
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	537	2	12	527	252
Miscellaneous	-	-	36,311	4,309	-
Total Revenues	<u>68,557</u>	<u>2</u>	<u>36,323</u>	<u>230,460</u>	<u>58,737</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	279,989	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	40,630	-	-
Public safety	-	-	-	-	52,687
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>40,630</u>	<u>279,989</u>	<u>52,687</u>
Net Change in Fund Balances	68,557	2	(4,307)	(49,529)	6,050
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>\$ 1,324,608</u>	<u>\$ 4,622</u>	<u>\$ 30,582</u>	<u>\$ 1,269,847</u>	<u>\$ 617,290</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	7,450	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	3	41	64	23	-
Miscellaneous	-	8,578	-	-	7,373
Total Revenues	3	8,620	7,514	23	7,373
Expenditures					
Current:					
General administration	2,440	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	926	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	2,439	926	-	-	1
Net Change in Fund Balances	(2,436)	7,694	7,514	23	7,372
Fund Balances, Beginning of Year	9,643	100,276	154,829	55,813	216,810
Fund Balances, End of Period	\$ 7,207	\$ 107,970	\$ 162,343	\$ 55,836	\$ 224,182

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	475	-	-	-	1,289,334
Intergovernmental	112	-	-	-	-
Earnings on investments	-	2	3	106	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>587</u>	<u>2</u>	<u>3</u>	<u>106</u>	<u>1,289,334</u>
Expenditures					
Current:					
General administration	-	-	-	51,231	700,456
Financial administration	-	-	-	-	-
Administration of justice	5,787	-	-	-	12,060
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,787</u>	<u>-</u>	<u>-</u>	<u>51,231</u>	<u>712,516</u>
Net Change in Fund Balances	(5,200)	2	3	(51,125)	576,818
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>\$ 28,656</u>	<u>\$ 4,698</u>	<u>\$ 8,166</u>	<u>\$ 234,647</u>	<u>\$ 5,966,964</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	1	552	-
Intergovernmental	-	-	4,512	-	38,220
Earnings on investments	1,702	186	1,043	-	80
Miscellaneous	1,843	371,853	1,402,519	-	-
Total Revenues	3,545	372,039	1,408,075	552	38,300
Expenditures					
Current:					
General administration	-	315,826	-	-	-
Financial administration	17,040	-	-	-	-
Administration of justice	-	-	32,700	-	-
Construction and maintenance	-	-	822	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	1,502,673	-	103,679
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	29,467	-	-
Total Expenditures	17,040	315,826	1,565,662	-	103,679
Net Change in Fund Balances	(13,495)	56,213	(157,587)	552	(65,379)
Fund Balances, Beginning of Year	95,818	392,373	3,110,470	21,020	231,346
Fund Balances, End of Period	\$ 82,323	\$ 448,586	\$ 2,952,883	\$ 21,572	\$ 165,967

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	<u>Juvenile Title IV-E Foster Care</u>	<u>Child Protective Services</u>	<u>Community Development Combined Funds</u>	<u>HOPE 3 Implementation and Program Sales</u>	<u>Child Support Title IV-D Reimbursement</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	5,723	1,826,890	-	-
Earnings on investments	-	35	-	-	-
Miscellaneous	-	-	(3,213)	-	-
Total Revenues	<u>-</u>	<u>5,758</u>	<u>1,823,677</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	50,752	1,370,256	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	453,421	-	-
Total Expenditures	<u>-</u>	<u>50,752</u>	<u>1,823,677</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(44,994)	-	-	-
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>\$ 68,337</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 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	-	-	-	555,789	1,137,897
Intergovernmental	25,883	85,312	1,572,952	-	1,925,185
Earnings on investments	28	-	-	-	1,939
Miscellaneous	-	-	-	5,000	1,783
Total Revenues	<u>25,911</u>	<u>85,312</u>	<u>1,572,952</u>	<u>560,789</u>	<u>3,066,804</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	51,416	1,572,952	411,926	3,032,134
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	25,911	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	34,670
Total Expenditures	<u>25,911</u>	<u>51,416</u>	<u>1,572,952</u>	<u>411,926</u>	<u>3,066,804</u>
Net Change in Fund Balances	-	33,896	-	148,863	-
Fund Balances, Beginning of Year	<u>-</u>	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ 115,087</u>	<u>\$ -</u>	<u>\$ 1,807,777</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2022

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 24,150,916
Sales taxes	-	8,379,197
Fines and fees	-	6,581,530
Intergovernmental	-	9,410,358
Earnings on investments	-	80,677
Miscellaneous	920,537	3,016,455
Total Revenues	<u>920,537</u>	<u>51,619,133</u>
Expenditures		
Current:		
General administration	-	1,069,953
Financial administration	-	17,040
Administration of justice	-	14,855,318
Construction and maintenance	-	19,297,493
Health and human services	-	1,461,638
Public safety	825,209	2,510,159
Libraries and education	-	925
Capital Outlay	-	3,013,825
Total Expenditures	<u>825,209</u>	<u>42,226,351</u>
Net Change in Fund Balances	95,328	26,351,160
Fund Balances, Beginning of Year	<u>1,856,200</u>	<u>78,394,635</u>
Fund Balances, End of Period	<u>\$ 1,951,528</u>	<u>\$ 104,745,795</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
April 30, 2022

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-762
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	Mobility Project 2019
Assets				
Cash and cash equivalents	\$ 380,753	\$ -	\$ 8,601,978	\$ -
Other receivables	-	82,605	-	-
Total Assets	<u>\$ 380,753</u>	<u>\$ 82,605</u>	<u>\$ 8,601,978</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 240,538	\$ -
Due to other funds	-	1,629,238	126,425	(2,552)
Total Liabilities	<u>-</u>	<u>1,629,238</u>	<u>366,963</u>	<u>(2,552)</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	380,753	(1,546,633)	8,235,015	2,552
Total Fund Balances	<u>380,753</u>	<u>(1,546,633)</u>	<u>8,235,015</u>	<u>2,552</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 380,753</u>	<u>\$ 82,605</u>	<u>\$ 8,601,978</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
April 30, 2022

Fund Number	MAJ-764 Drainage District 2020 Permanent Imp. Bonds	MAJ-765 Drainage District - Tax Notes / CO	MAJ-766 Certificates of Obligation 2020A	MAJ-768 Tax Notes Series 2020
Assets				
Cash and cash equivalents	\$ 17,425,116	\$ -	\$ 3,188,077	\$ 3,292,497
Other receivables	-	-	12,385,086	-
Total Assets	<u>\$ 17,425,116</u>	<u>\$ -</u>	<u>\$ 15,573,163</u>	<u>\$ 3,292,497</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 1,649,605	\$ -
Due to other funds	-	3,864,947	-	-
Total Liabilities	<u>-</u>	<u>3,864,947</u>	<u>1,649,605</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	12,385,086	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>12,385,086</u>	<u>-</u>
Fund Balances				
Restricted	17,425,116	(3,864,947)	1,538,472	3,292,497
Total Fund Balances	<u>17,425,116</u>	<u>(3,864,947)</u>	<u>1,538,472</u>	<u>3,292,497</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,425,116</u>	<u>\$ -</u>	<u>\$ 15,573,163</u>	<u>\$ 3,292,497</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
April 30, 2022

Fund Number	MAJ-770	MAJ-771	MAJ-772	MAJ-774
	<u>Parks Bonds (2020 Election)</u>	<u>Tax Notes Series 2021</u>	<u>2021 County Bond Projects</u>	<u>Mobility 2022 Projects</u>
Assets				
Cash and cash equivalents	\$ -	\$ 140,943	\$ 19,171,789	\$ 22,555,207
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 140,943</u>	<u>\$ 19,171,789</u>	<u>\$ 22,555,207</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 460,317	\$ 1,587,703
Due to other funds	857,887	-	516,006	802,415
Total Liabilities	<u>857,887</u>	<u>-</u>	<u>976,323</u>	<u>2,390,118</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	(857,887)	140,943	18,195,466	20,165,089
Total Fund Balances	<u>(857,887)</u>	<u>140,943</u>	<u>18,195,466</u>	<u>20,165,089</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 140,943</u>	<u>\$ 19,171,789</u>	<u>\$ 22,555,207</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
April 30, 2022

	<u>Totals Capital Projects Funds</u>
Assets	
Cash and cash equivalents	\$ 74,756,360
Other receivables	12,467,691
Total Assets	<u>\$ 87,224,051</u>
Liabilities and Fund Balances	
Liabilities	
Retainage payable	\$ 3,938,163
Due to other funds	7,794,366
Total Liabilities	<u>11,732,529</u>
Deferred Inflows of Resources	
Unavailable revenue-other	<u>12,385,086</u>
Total Deferred Inflows of Resources	<u>12,385,086</u>
Fund Balances	
Restricted	<u>63,106,436</u>
Total Fund Balances	<u>63,106,436</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 87,224,051</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Seven Months Ended April 30, 2022

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-762
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	Mobility Project 2019
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,771,439
Earnings on investments	155	28,531	8,503	3,461
Miscellaneous	-	87,150	-	369,986
Total Revenues	<u>155</u>	<u>115,681</u>	<u>8,503</u>	<u>5,144,886</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	176	-	-	2,750
Health and human services	-	-	3,013	-
Public safety	-	-	-	-
Parks and recreation	-	-	12,442	-
Capital Outlay	-	1	3,657,400	(2,848,189)
Total Expenditures	<u>176</u>	<u>1</u>	<u>3,680,857</u>	<u>(2,845,439)</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	(21)	115,680	(3,672,354)	7,990,325
Fund Balances, Beginning of Year	<u>380,774</u>	<u>(1,662,313)</u>	<u>11,907,369</u>	<u>(7,987,773)</u>
Fund Balances, End of Period	<u>\$ 380,753</u>	<u>\$ (1,546,633)</u>	<u>\$ 8,235,015</u>	<u>\$ 2,552</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 Seven Months Ended April 30, 2022

Fund Number	MAJ-764 Drainage District 2020 Permanent Imp. Bonds	MAJ-765 Drainage District - Tax Notes / CO	MAJ-766 Certificates of Obligation 2020A	MAJ-768 Tax Notes Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	15,967	-	4,154	2,796
Miscellaneous	-	-	-	-
Total Revenues	<u>15,967</u>	<u>-</u>	<u>4,154</u>	<u>2,796</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	347,432	674,643	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>621,836</u>	<u>-</u>	<u>5,061,228</u>	<u>2,866,848</u>
Total Expenditures	<u>969,268</u>	<u>674,643</u>	<u>5,061,228</u>	<u>2,866,848</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	(953,301)	(674,643)	(5,057,074)	(2,864,052)
Fund Balances, Beginning of Year	<u>18,378,417</u>	<u>(3,190,304)</u>	<u>6,595,546</u>	<u>6,156,549</u>
Fund Balances, End of Period	<u>\$ 17,425,116</u>	<u>\$ (3,864,947)</u>	<u>\$ 1,538,472</u>	<u>\$ 3,292,497</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 Seven Months Ended April 30, 2022

Fund Number	MAJ-770	MAJ-771	MAJ-772	MAJ-774
	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects	Mobility 2022 Projects
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 42,338
Earnings on investments	-	57	8,030	11,661
Miscellaneous	-	-	-	422,108
Total Revenues	<u>-</u>	<u>57</u>	<u>8,030</u>	<u>476,107</u>
Expenditures				
Current:				
Administration of justice	-	-	25,118	-
Construction and maintenance	-	-	113,484	7,974,875
Health and human services	-	-	34,398	-
Public safety	-	-	372,132	-
Parks and recreation	85,468	-	93,706	-
Capital Outlay	<u>359,596</u>	<u>-</u>	<u>11,354,901</u>	<u>15,990,362</u>
Total Expenditures	<u>445,064</u>	<u>-</u>	<u>12,473,442</u>	<u>24,403,454</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	33,650,000	43,655,000
Premium on general obligation bonds issued	-	-	6,687,092	6,791,176
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>40,337,092</u>	<u>50,446,176</u>
Net Change in Fund Balances	(445,064)	57	27,871,680	26,518,829
Fund Balances, Beginning of Year	<u>(412,823)</u>	<u>140,886</u>	<u>(9,676,214)</u>	<u>(6,353,740)</u>
Fund Balances, End of Period	<u>\$ (857,887)</u>	<u>\$ 140,943</u>	<u>\$ 18,195,466</u>	<u>\$ 20,165,089</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 Seven Months Ended April 30, 2022

	Totals Capital
	Projects Funds
Revenues	
Intergovernmental	\$ 4,813,777
Earnings on investments	83,315
Miscellaneous	879,244
Total Revenues	<u>5,776,336</u>
Expenditures	
Current:	
Administration of justice	25,118
Construction and maintenance	9,113,360
Health and human services	37,411
Public safety	372,132
Parks and recreation	191,616
Capital Outlay	<u>37,063,983</u>
Total Expenditures	<u>47,729,542</u>
Other Financing Sources (Uses)	
General obligation bonds issued	77,305,000
Premium on general obligation bonds issued	<u>13,478,268</u>
Total Other Financing Sources (Uses)	<u>90,783,268</u>
Net Change in Fund Balances	48,830,062
Fund Balances, Beginning of Year	<u>14,276,374</u>
Fund Balances, End of Period	<u>\$ 63,106,436</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 Seven Months Ended April 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 275,451,427	\$ 275,451,427	\$ 272,578,570	\$ (2,872,857)	99%
Fines and fees	35,792,119	35,792,119	19,834,539	(15,957,580)	55%
Intergovernmental	5,240,354	5,290,354	1,027,246	(4,263,108)	19%
Earnings on investments	1,678,940	1,678,940	671,348	(1,007,592)	40%
Miscellaneous	2,821,146	3,128,387	1,991,282	(1,137,105)	64%
Total Revenues	<u>320,983,986</u>	<u>321,341,227</u>	<u>296,102,985</u>	<u>(25,238,242)</u>	<u>92%</u>
Expenditures					
Current:					
General administration	73,371,439	73,296,850	43,412,689	29,884,161	59%
Financial administration	15,977,303	15,965,838	6,933,104	9,032,734	43%
Administration of justice	94,416,108	94,328,026	51,927,385	42,400,641	55%
Construction and maintenance	3,765,684	3,815,684	2,032,683	1,783,001	53%
Health and human services	34,879,687	34,796,114	17,371,625	17,424,489	50%
Cooperative services	1,306,958	1,306,958	672,013	634,945	51%
Public safety	61,946,216	62,201,855	32,098,848	30,103,007	52%
Parks and recreation	4,916,284	4,923,460	2,705,315	2,218,145	55%
Libraries and education	20,422,305	20,317,350	10,679,446	9,637,904	53%
Capital Outlay	<u>15,000</u>	<u>37,884</u>	<u>711,453</u>	<u>(673,569)</u>	<u>1878%</u>
Total Expenditures	<u>311,016,984</u>	<u>310,990,019</u>	<u>168,544,561</u>	<u>142,445,458</u>	<u>54%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,967,002</u>	<u>10,351,208</u>	<u>127,558,424</u>	<u>117,207,216</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(25,188,175)	(25,188,175)	(16,958,378)	8,229,797	
Total Other Financing Sources (Uses)	<u>(25,188,175)</u>	<u>(25,188,175)</u>	<u>(16,958,378)</u>	<u>8,229,797</u>	
Net Change in Fund Balances - budgetary basis	(15,221,173)	(14,836,967)	110,600,046	125,437,013	
Net adjustment to reflect operations in accordance with GAAP (a)			689,890		
Fund Balances, Beginning of Year	<u>92,378,090</u>	<u>92,378,090</u>	<u>92,378,090</u>		
Fund Balances, End of Period	<u>\$ 77,156,917</u>	<u>\$ 77,541,123</u>	<u>\$ 203,668,026</u>	<u>\$ 126,126,903</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
For the Seven Months Ended April 30, 2022

Budgetary Basis

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

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
General Fund			
Revenues	\$ 296,102,985	\$ 25,329,411	\$ 321,432,396
Expenditures	<u>168,544,561</u>	<u>24,656,521</u>	<u>193,201,082</u>
Net Change in Fund Balance	110,600,046	672,890	111,272,936
Fund Balance, Beginning of Year			<u>92,378,087</u>
Fund Balance, End of Period			<u><u>\$ 203,651,023</u></u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Seven Months Ended April 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 64,209,684	\$ 64,209,684	\$ 63,967,262	\$ (242,422)	100%
Intergovernmental	730,000	730,000	4,583,064	3,853,064	628%
Earnings on investments	31,000	31,000	30,591	(409)	99%
Miscellaneous	1,047,048	1,047,048	1,239,878	192,830	118%
Total Revenues	<u>66,017,732</u>	<u>66,017,732</u>	<u>69,820,795</u>	<u>3,803,063</u>	<u>106%</u>
Expenditures					
Capital Outlay	-	-	22,018,098	(22,018,098)	
Debt Service:					
Principal	39,370,303	39,226,399	37,093,467	2,132,932	95%
Interest and fiscal charges	31,777,886	31,921,790	15,068,985	16,852,805	47%
Total Expenditures	<u>71,148,189</u>	<u>71,148,189</u>	<u>74,180,550</u>	<u>(3,032,361)</u>	<u>104%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,130,457)	(5,130,457)	(4,359,755)	770,702	
Other Financing Sources (Uses)					
Issuance of leases	-	-	22,018,098	22,018,098	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>22,018,098</u>	<u>22,018,098</u>	
Net Change in Fund Balances - Budgetary Basis	(5,130,457)	(5,130,457)	17,658,343	22,788,800	
Fund Balances, Beginning of Year	14,486,225	14,486,225	14,486,225	-	
Fund Balances, End of Period	<u>\$ 9,355,768</u>	<u>\$ 9,355,768</u>	<u>\$ 32,144,568</u>	<u>\$ 22,788,800</u>	

Note 1 – Capital financing payment of \$22,018,098 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 Seven Months Ended April 30, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 14,847,152	\$ 14,847,152	\$ 14,744,730	\$ (102,422)	99%
Fines and fees	6,899,439	6,899,439	3,328,182	(3,571,257)	48%
Intergovernmental	300,000	300,000	-	(300,000)	0%
Earnings on investments	25,000	25,000	12,582	(12,418)	50%
Miscellaneous	208,000	208,000	104,411	(103,589)	50%
Total Revenues	22,279,591	22,279,591	18,189,905	(4,089,686)	82%
Expenditures					
Current:					
Salaries and personnel costs	11,705,233	11,705,233	6,059,257	5,645,976	52%
Operating costs	14,511,567	14,511,567	5,846,318	8,665,249	40%
Information technology costs	12,854	12,854	-	12,854	0%
Capital acquisitions	142,100	142,100	20,617	121,483	15%
Total Expenditures	26,371,754	26,371,754	11,926,192	14,445,562	45%
Net Change in Fund Balances - Budgetary Basis	(4,092,163)	(4,092,163)	6,263,713	10,355,876	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
Fund Balances, Beginning of Year	8,523,297	8,523,297	8,523,297	-	
Fund Balances, End of Period	\$ 4,431,134	\$ 4,431,134	\$ 14,787,010	\$ 10,355,876	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 18,189,905	\$ -	\$ 18,189,905
Expenditures	11,926,192	-	11,926,192
Net Change in Fund Balance	6,263,713	-	6,263,713
Fund Balance, Beginning of Year			8,523,297
Fund Balance, End of Period			\$ 14,787,010

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Seven Months Ended April 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 9,605,254	\$ 9,605,254	\$ 9,406,186	\$ (199,068)	98%
Earnings on investments	15,000	15,000	17,677	2,677	118%
Miscellaneous	220,000	220,000	151,942	(68,058)	69%
Total Revenues	<u>9,840,254</u>	<u>9,840,254</u>	<u>9,575,805</u>	<u>(264,449)</u>	<u>97%</u>
Expenditures					
Current:					
Salaries and personnel costs	6,966,471	6,966,471	3,724,961	3,241,510	53%
Operating costs	3,091,531	3,089,531	1,189,340	1,900,191	38%
Information technology costs	5,850	7,850	7,064	786	90%
Capital acquisitions	55,580	55,580	13,772	41,808	25%
Total Expenditures	<u>10,119,432</u>	<u>10,119,432</u>	<u>4,935,137</u>	<u>5,184,295</u>	<u>49%</u>
Net Change in Fund Balances - Budgetary Basis	(279,178)	(279,178)	4,640,668	4,919,846	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(110,255)	-	
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>\$ 15,685,867</u>	<u>\$ 15,685,867</u>	<u>\$ 20,495,458</u>	<u>\$ 4,809,591</u>	

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 9,575,805	\$ 1,948,480	\$ 11,524,285
Expenditures	<u>4,935,137</u>	<u>2,058,735</u>	<u>6,993,872</u>
Net Change in Fund Balance	4,640,668	(110,255)	4,530,413
Fund Balance, Beginning of Year			<u>15,965,045</u>
Fund Balance, End of Period			<u>\$ 20,495,458</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
April 30, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 764,945	\$ 10,827,470	\$ 11,592,415
Due from other funds	5,024,623	2,415,423	7,440,046
Other receivables	-	27,718	27,718
Total Current Assets	<u>5,789,568</u>	<u>13,270,611</u>	<u>19,060,179</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	533,648	-	533,648
Total Noncurrent Assets	<u>533,648</u>	<u>-</u>	<u>533,648</u>
Total Assets	<u>6,323,216</u>	<u>13,270,611</u>	<u>19,593,827</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	1,419	-	1,419
Total Current Liabilities	<u>1,419</u>	<u>3,489,597</u>	<u>3,491,016</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	4,148,564	-	4,148,564
Total Noncurrent Liabilities	<u>4,148,564</u>	<u>-</u>	<u>4,148,564</u>
Total Liabilities	<u>4,149,983</u>	<u>3,489,597</u>	<u>7,639,580</u>
Net Position			
Net investment in capital assets	533,648	-	533,648
Unrestricted	1,639,585	9,781,014	11,420,599
Total Net Position	<u>\$ 2,173,233</u>	<u>\$ 9,781,014</u>	<u>\$ 11,954,247</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 35,400,246	\$ 4,686,108	\$ 40,086,354
Total Operating Revenues	<u>35,400,246</u>	<u>4,686,108</u>	<u>40,086,354</u>
Operating Expenses			
Contractual services	716,249	549,219	1,265,468
Benefits provided	31,208,454	4,639,280	35,847,734
Depreciation	18,773	-	18,773
Capital outlay	-	71,296	71,296
Total Operating Expenses	<u>31,943,476</u>	<u>5,259,795</u>	<u>37,203,271</u>
Operating Income (Loss)	3,456,770	(573,687)	2,883,083
Non-Operating Revenues			
Earnings on investments	1,259	-	1,259
Total Non-Operating Revenues	<u>1,259</u>	<u>-</u>	<u>1,259</u>
Change in Net Position	3,458,029	(573,687)	2,884,342
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>\$ 2,173,233</u>	<u>\$ 9,781,014</u>	<u>\$ 11,954,247</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2022

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	\$ 35,832,848	\$ 4,950,428	\$ 40,783,276
Payment of benefits	(31,208,454)	(4,639,280)	(35,847,734)
Payments for services	(4,418,340)	(975,721)	(5,394,061)
Net Cash Provided (Used) by Operating Activities	<u>206,054</u>	<u>(664,573)</u>	<u>(458,519)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	1,259	-	1,259
Net Cash Provided by Investing Activities	<u>1,259</u>	<u>-</u>	<u>1,259</u>
Net Increase (Decrease) in Cash and Cash Equivalents	207,313	(664,573)	(457,260)
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>\$ 764,944</u>	<u>\$ 10,827,469</u>	<u>\$ 11,592,413</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 3,456,770	\$ (573,687)	\$ 2,883,083
Adjustments to operations:			
Depreciation	18,773	-	18,773
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,699,935	1,699,935
Decrease (Increase) in other receivables	117,632	67,433	185,065
Decrease (Increase) in due from other funds	314,970	196,887	511,857
Increase (Decrease) in due to other funds	(3,702,091)	(2,055,141)	(5,757,232)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>(3,250,716)</u>	<u>(90,886)</u>	<u>(3,341,602)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 206,054</u>	<u>\$ (664,573)</u>	<u>\$ (458,519)</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
April 30, 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	\$ 14,574,666	\$ 13,143,326	\$ 1,829,253	\$ 29,547,245
Total Assets	<u>14,574,666</u>	<u>13,143,326</u>	<u>1,829,253</u>	<u>29,547,245</u>
Liabilities				
Due to other governments	<u>307,231</u>	<u>102,153</u>	<u>-</u>	<u>409,384</u>
Total Liabilities	<u>307,231</u>	<u>102,153</u>	<u>-</u>	<u>409,384</u>
Net Position				
Restricted for court activities	14,267,435	13,041,173	-	27,308,608
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,829,253</u>	<u>1,829,253</u>
Total Net Position	<u>\$ 14,267,435</u>	<u>\$ 13,041,173</u>	<u>\$ 1,829,253</u>	<u>\$ 29,137,861</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Seven Months Ended April 30, 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	\$ 6,915,630	\$ 6,228,150	\$ -	\$ 13,143,780
Property tax collections	-	-	1,401,597,905	1,401,597,905
Earnings of investments	248	-	-	248
Total Additions	<u>6,915,878</u>	<u>6,228,150</u>	<u>1,401,597,905</u>	<u>1,414,741,933</u>
Deductions				
Court activities	7,157,634	1,859,703	-	9,017,337
Property tax disbursements	-	-	1,400,770,648	1,400,770,648
Total Deductions	<u>7,157,634</u>	<u>1,859,703</u>	<u>1,400,770,648</u>	<u>1,409,787,985</u>
Change in fiduciary net position	(241,756)	4,368,447	827,257	4,953,948
Net Position - Beginning of Year	<u>14,509,191</u>	<u>8,672,726</u>	<u>1,001,996</u>	<u>24,183,913</u>
Net Position - End of Period	<u>\$ 14,267,435</u>	<u>\$ 13,041,173</u>	<u>\$ 1,829,253</u>	<u>\$ 29,137,861</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
April 30, 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	\$ 8,353	\$ 196,363,787	\$ 88,307,193	\$ 135,988	\$ 3,434	\$ 286,317,467
Investments	-	-	9,609,726	-	636,056	-	10,245,782
Miscellaneous receivables	-	-	109,606	-	9	-	109,615
Capital assets, not being depreciated	-	-	54,917,546	16,179,591	-	-	71,097,137
Capital assets, net of accumulated depreciation	-	-	209,417,667	139,569,958	-	-	348,987,625
Total Assets	<u>1,498,712</u>	<u>8,353</u>	<u>470,418,332</u>	<u>244,056,742</u>	<u>772,053</u>	<u>3,434</u>	<u>716,757,626</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	-	-	754,646	272,484	-	-	1,027,130
Due to primary government	-	-	4,333,794	1,756,533	-	-	6,090,327
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>311,811,236</u>	<u>195,316,875</u>	<u>750</u>	<u>-</u>	<u>514,057,691</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)	8,353	116,047,697	51,740,719	771,303	3,434	163,141,388
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,353</u>	<u>\$ 161,814,610</u>	<u>\$ 38,678,187</u>	<u>\$ 771,303</u>	<u>\$ 3,434</u>	<u>\$ 195,845,769</u>

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

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 9,285,617	\$ 23,493,752	\$ 328,817	\$ -	\$ -
Interest on long-term debt	6,358,877	-	-	-	-
Debt service fees	35,715	-	-	-	-
Total Fort Bend County Toll Road Authority	15,680,209	23,493,752	328,817	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	6,650,455	14,737,205	-	-	-
Interest on long-term debt	1,996,415	-	-	-	-
Debt service fees	1,432,652	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	10,079,522	14,737,205	-	-	-
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	\$ 25,772,231	\$ 38,230,957	\$ 328,817	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	3
Total General Revenues				-	3
Changes in Net Position (Deficit)				-	3
Net Position (Deficit), Beginning of Year				(5,430,118)	8,350
Net Position (Deficit), End of Period				\$ (5,430,118)	\$ 8,353

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 Seven Months Ended September 30, 2022

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 14,536,952	\$ -	\$ -	\$ -	\$ 14,536,952
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	8,142,360	-	-	-	8,142,360
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	8,086,750	-	-	8,086,750
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	-	4,657,683	-	-	4,657,683
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	8,142,360	4,657,683	-	(12,500)	12,787,543
General Revenues:					
Property Taxes	-	-	-	-	-
Earnings on investments	141,619	41,518	-	6	183,146
Total General Revenues	141,619	41,518	-	6	183,146
Changes in Net Position (Deficit)	8,283,979	4,699,201	-	(12,494)	12,970,689
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	\$ 161,814,610	\$ 38,678,187	\$ 771,303	\$ 3,434	\$ 195,845,769

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



UNAUDITED STATISTICAL SECTION

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

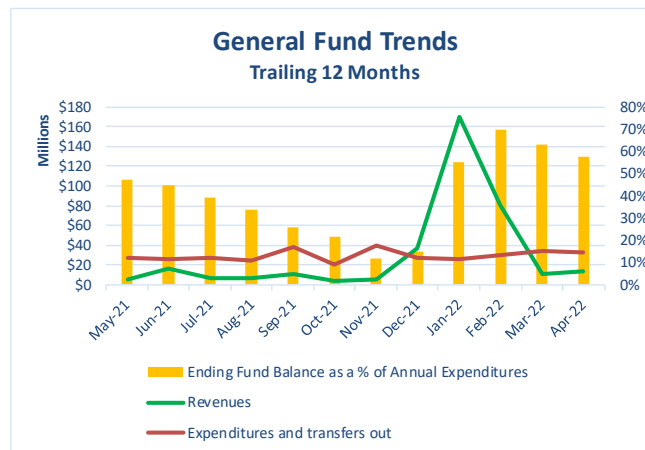
	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues					
Property taxes	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032
Sales taxes	2,956,559	4,214,553	5,789,362	6,958,956	6,858,009
Fees and fines	44,177,263	45,106,533	47,803,283	50,231,963	51,736,504
Intergovernmental	42,565,592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

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

	Fiscal Year				Seven Months
	2018	2019	2020	2021	Ended April 30, 2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 360,696,748
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	8,379,197
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	28,327,468
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	75,874,097
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	943,630
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	20,292,080
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	494,513,220
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	46,043,938
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	6,950,144
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	68,244,123
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	30,443,536
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	76,770,638
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	672,013
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	42,468,140
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	2,896,931
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	10,682,495
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	65,073,039
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	37,093,467
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	15,068,985
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	403,185,082
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	91,328,138
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	22,018,098
Total Other Financing Sources (Uses)	65,781,224	41,554,883	115,732,085	180,447,979	112,801,366
Net Change in Fund Balances	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 204,129,504
Debt Service as a Percentage of					
Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	15.43%

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

	<u>5/31/21</u>	<u>6/30/21</u>	<u>7/31/21</u>	<u>8/31/21</u>	<u>9/30/21</u>	<u>10/31/21</u>
Revenues						
Property taxes	\$ 810,689	\$ 812,558	\$ 669,241	\$ 566,881	\$ 383,370	\$ 115,910
Fines and fees	3,044,051	8,233,842	2,602,581	3,267,628	4,675,912	2,104,165
Intergovernmental	699,234	6,181,759	2,190,908	1,314,688	5,704,068	524,286
Earnings on investments	82,474	77,475	174,895	59,211	(461,122)	51,726
Miscellaneous	959,466	1,510,427	663,524	934,510	936,706	1,002,804
Total Revenues	<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>	<u>3,798,891</u>
Expenditures						
Current:						
General administration	5,127,578	3,618,567	4,512,555	3,892,959	4,606,270	3,551,729
Financial administration	830,336	859,959	943,598	809,775	1,068,313	921,520
Administration of justice	6,560,772	6,959,832	6,379,851	7,034,156	10,931,635	6,134,873
Construction and maintenance	295,856	259,248	249,837	250,388	470,389	268,955
Health and human services	6,855,298	5,577,456	5,911,422	4,863,636	9,692,645	3,347,303
Cooperative services	65,381	65,097	65,305	67,388	95,920	73,762
Public safety	4,948,306	4,793,882	4,795,208	4,778,696	9,228,530	5,051,593
Parks and recreation	351,856	294,176	502,947	299,342	538,984	273,895
Libraries and education	1,610,068	1,417,213	1,479,865	1,500,363	2,077,952	1,278,736
Capital Outlay	<u>463,008</u>	<u>1,577,873</u>	<u>1,760,860</u>	<u>1,393,509</u>	<u>(439,201)</u>	<u>-</u>
Total Expenditures	<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>	<u>20,902,366</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<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>	<u>(17,103,475)</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>(570,430)</u>	<u>10,598</u>	<u>2,089</u>	<u>-</u>
Net Change in Fund Balances	<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>	<u>(17,103,475)</u>
Fund Balances, Beginning 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>
Fund Balances, End of Period	<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>	<u>\$ 75,274,612</u>



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

	<u>11/30/21</u>	<u>12/31/21</u>	<u>1/31/22</u>	<u>2/28/22</u>	<u>3/31/22</u>	<u>4/30/22</u>
Revenues						
Property taxes	\$ 430,185	\$ 26,341,289	\$ 163,476,382	\$ 74,331,287	\$ 4,780,563	\$ 3,102,954
Fines and fees	3,916,838	2,878,404	2,871,339	2,624,017	3,439,105	3,912,070
Intergovernmental	603,321	2,661,668	1,695,029	2,166,664	1,429,343	2,358,590
Earnings on investments	46,733	146,878	128,368	87,144	97,562	142,354
Miscellaneous	1,024,953	5,512,703	1,357,712	1,030,385	1,310,166	3,729,505
Total Revenues	<u>6,022,030</u>	<u>37,540,942</u>	<u>169,528,830</u>	<u>80,239,497</u>	<u>11,056,739</u>	<u>13,245,473</u>
Expenditures						
Current:						
General administration	4,810,438	5,253,799	4,363,296	7,193,045	13,514,213	6,141,300
Financial administration	944,536	985,242	963,687	964,104	929,086	1,224,929
Administration of justice	6,577,280	8,503,538	7,546,624	7,811,721	7,139,776	9,649,875
Construction and maintenance	260,704	272,595	272,341	283,693	302,151	372,244
Health and human services	3,288,496	4,131,871	4,986,114	4,908,110	3,769,732	5,096,817
Cooperative services	64,888	63,976	155,083	67,287	65,725	181,292
Public safety	5,011,912	5,090,686	5,101,124	6,256,573	5,677,777	7,396,184
Parks and recreation	318,531	334,311	430,954	320,191	545,386	482,047
Libraries and education	1,365,771	1,486,152	1,370,056	1,597,154	1,547,663	2,033,914
Capital Outlay	<u>252,784</u>	<u>976,257</u>	<u>706,458</u>	<u>208,146</u>	<u>171,174</u>	<u>540,903</u>
Total Expenditures	<u>22,895,340</u>	<u>27,098,427</u>	<u>25,895,737</u>	<u>29,610,024</u>	<u>33,662,683</u>	<u>33,119,505</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(16,873,310)</u>	<u>10,442,515</u>	<u>143,633,093</u>	<u>50,629,473</u>	<u>(22,605,944)</u>	<u>(19,874,032)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(16,958,378)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(16,958,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(33,831,688)	10,442,515	143,633,093	50,629,473	(22,605,944)	(19,874,032)
Fund Balances, Beginning of Period	<u>75,274,612</u>	<u>41,442,924</u>	<u>51,885,439</u>	<u>195,518,532</u>	<u>246,148,005</u>	<u>223,542,061</u>
Fund Balances, End of Period	<u>\$ 41,442,924</u>	<u>\$ 51,885,439</u>	<u>\$ 195,518,532</u>	<u>\$ 246,148,005</u>	<u>\$ 223,542,061</u>	<u>\$ 203,668,029</u>

