

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

For the Eight Months Ended May 31, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| <u>INTRODUCTORY SECTION</u> | |
| Letter of Transmittal | 1 |
| <u>FINANCIAL SECTION</u> | |
| Government-wide Financial Statements | |
| Statement of Net Position | 2 |
| Statement of Activities | 3 |
| Governmental Fund Financial Statements | |
| Balance Sheet Governmental Funds | 4 |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position | 5 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds | 6 |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities | 7 |
| Combining Non-major Governmental Fund Financial Statements | |
| Combining Balance Sheet Non-major special revenue Funds | 14 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances Non-major Special Revenue Funds | 22 |
| Combining Balance Sheet Capital Projects Sub-Funds | 32 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances Capital Projects Sub-Funds | 36 |
| Budgetary Schedules | |
| General Fund | 41 |
| Debt Service Fund | 43 |
| Road and Bridge Fund | 44 |
| Drainage District Fund | 45 |
| Proprietary Funds Financial Statements | |
| Combining Statement of Net Position - Internal Service Funds | 47 |
| Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds | 48 |
| Combining Statement of Cash Flows - Internal Service Funds | 49 |
| Custodial Funds | |
| Combining Statement Of Fiduciary Net Position | 51 |
| Combining Statement Of Changes In Fiduciary Net Position | 52 |
| Component Unit Financial Statements | |
| Statement of Net Position (Deficit) | 55 |
| Statement of Revenues, Expenses, and Changes in Net Position (Deficit) | 56 |
| <u>UNAUDITED STATISTICAL SECTION</u> | |
| Changes in Fund Balances, Governmental Funds | 60 |
| Changes In Fund Balances, General Fund | 62 |





COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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July 27, 2022

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

Gentlemen:

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant
County Auditor
Fort Bend County, Texas

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

| | Primary Government Governmental Activities | Component Units | Totals |
|---|---|----------------------------|-------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 458,982,181 | \$ 281,371,508 | \$ 740,353,689 |
| Investments | - | 10,245,782 | 10,245,782 |
| Receivables: | | | |
| Taxes, net | 12,506,964 | - | 12,506,964 |
| Grants | 5,326,721 | - | 5,326,721 |
| Fines and fees | 47,875,716 | - | 47,875,716 |
| Other | 37,857,156 | 86,059 | 37,943,215 |
| Prepaid items | 1,952,147 | - | 1,952,147 |
| Due from component units | 1,187,825 | - | 1,187,825 |
| Capital assets, not being depreciated | 621,115,294 | 78,336,493 | 699,451,787 |
| Capital assets, net of accumulated depreciation | 2,332,564,996 | 348,022,631 | 2,680,587,627 |
| Total Assets | 3,519,369,000 | 718,062,473 | 4,237,431,473 |
| 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 | 22,865,203 | 744,250 | 23,609,453 |
| Retainage payable | 4,246,918 | 1,324,926 | 5,571,844 |
| Accrued interest payable | 2,643,973 | 1,887,873 | 4,531,846 |
| Unearned revenues | 29,434,620 | - | 29,434,620 |
| Due to primary government | - | 1,187,825 | 1,187,825 |
| Due to other governments | 24,772,550 | - | 24,772,550 |
| 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 | 1,652,849,573 | 509,452,985 | 2,162,302,558 |
| 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 | 2,169,118,118 | 3,980,838 | 2,173,098,956 |
| Restricted for: | | | |
| Debt service | 55,550,235 | 28,723,543 | 84,273,778 |
| Construction and maintenance | 78,422,260 | - | 78,422,260 |
| Other | 32,862,493 | - | 32,862,493 |
| Unrestricted | (391,078,704) | 169,050,941 | (222,027,763) |
| Total Net Position | \$ 1,944,874,402 | \$ 201,755,322 | \$ 2,146,629,724 |

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 2022

| Functions/Programs | Expenses | Net (Expense) Revenue and Changes in Net Position | | |
|---|-----------------------|--|--|----------------------------|
| | | Program Revenues | | Component Units |
| | | Charges for Services | Operating Grants and Contributions | |
| | | | | Governmental Activities |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General administration | \$ 55,508,584 | \$ 8,634,608 | \$ 6,874,409 | \$ (39,999,567) |
| Financial administration | 8,069,659 | 1,899,155 | - | (6,009,715) |
| Administration of justice | 81,955,151 | 6,738,824 | 6,208,582 | (68,930,933) |
| Construction and maintenance | 41,931,241 | 3,881,415 | 569,059 | (33,924,917) |
| Health and human services | 91,903,381 | 8,548,523 | 70,749,939 | (12,604,919) |
| Cooperative services | 785,247 | - | - | (785,247) |
| Public safety | 51,110,446 | 9,655,397 | 3,769,718 | (37,685,331) |
| Parks and recreation | 7,186,002 | 162,602 | 102,385 | (6,916,515) |
| Libraries and education | 13,437,114 | 68,569 | 11,282 | (13,357,263) |
| Interest on long-term debt | 15,869,522 | - | - | (15,869,522) |
| Total Primary Government | \$ 367,756,347 | \$ 39,589,093 | \$ 88,285,374 | (236,083,929) |
| Component Units: | | | | |
| East FBC Development Authority | \$ - | \$ - | \$ - | \$ - |
| FBC Toll Road Authority | 18,274,997 | 27,798,342 | - | 9,852,162 |
| FB Grand Parkway Toll Road Authority | 11,031,081 | 17,378,404 | - | 8,684,887 |
| FBC Housing Finance Corporation | - | - | - | - |
| FBC Industrial Development Corporation | 12,500 | - | - | (12,500) |
| Total Component Units | \$ 29,318,578 | \$ 45,176,746 | \$ - | 18,524,549 |
| General Revenues: | | | | |
| Property taxes, penalties, and interest | | | | 367,285,122 |
| Sales taxes | | | | 10,245,050 |
| Earnings on investments | | | | 1,411,280 |
| Miscellaneous | | | | 6,139,030 |
| Total General Revenues | | | | 385,080,482 |
| Changes in Net Position | | | | 148,996,553 |
| Net Position, Beginning of Year, as restated | | | | 1,795,877,849 |
| Net Position, End of Period | | | | \$ 1,944,874,402 |
| | | | | \$ 201,755,322 |

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2022

| | General Fund | Debt Service Fund | Capital Project Funds | COVID Response Fund | Non-major Governmental Funds | Totals Governmental Funds |
|--|-----------------------|--------------------------|------------------------------|----------------------------|-------------------------------------|----------------------------------|
| Assets | | | | | | |
| Cash, cash equivalents and investments | \$ 203,915,749 | \$ 32,301,264 | \$ 65,025,590 | \$ 32,859,456 | \$ 113,759,276 | \$ 447,861,335 |
| Taxes receivable, net | 9,750,134 | 1,429,293 | - | - | 1,327,536 | 12,506,963 |
| Grants receivable | 3,688,011 | - | - | - | 1,638,711 | 5,326,722 |
| Fines and fees receivable | 47,875,716 | - | - | - | - | 47,875,716 |
| Other receivables | 898,761 | 24,463,651 | 12,434,879 | - | 86,184 | 37,883,475 |
| Due from other funds | 8,912,831 | - | - | - | 507,596 | 9,420,427 |
| Due from component units | 1,187,825 | - | - | - | - | 1,187,825 |
| Prepaid items | 1,898,110 | - | - | - | - | 1,898,110 |
| Total Assets | \$ 278,127,137 | \$ 58,194,208 | \$ 77,460,469 | \$ 32,859,456 | \$ 117,319,303 | \$ 563,960,573 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 3,680,841 | \$ - | \$ - | \$ 4,324,649 | \$ 43,955 | \$ 8,049,445 |
| Accrued payroll | 7,145,941 | - | - | - | - | 7,145,941 |
| Retainage payable | 72,113 | - | 4,156,943 | - | 17,862 | 4,246,918 |
| Due to other funds | 488,643 | - | 7,398,887 | 2,813,062 | 7,138,748 | 17,839,340 |
| Due to other governments | 21,532,379 | - | - | - | 3,307,573 | 24,839,952 |
| Unearned revenues | 2,400,879 | - | - | 25,721,745 | 2,937,920 | 31,060,544 |
| Total Liabilities | 35,320,796 | - | 11,555,830 | 32,859,456 | 13,446,058 | 93,182,140 |
| Deferred Inflows of Resources | | | | | | |
| Unavailable revenue-property taxes | 9,750,134 | 1,429,293 | - | - | 1,327,536 | 12,506,963 |
| Unavailable revenue-other | 47,875,716 | 24,463,652 | 12,385,086 | - | - | 84,724,454 |
| Total Deferred Inflows of Resources | 57,625,850 | 25,892,945 | 12,385,086 | - | 1,327,536 | 97,231,417 |
| Fund Balances | | | | | | |
| Nonspendable | 1,898,110 | - | - | - | - | 1,898,110 |
| Restricted | 8,739,044 | 32,301,263 | 53,519,553 | - | 102,545,709 | 197,105,569 |
| Committed | 37,205,944 | - | - | - | - | 37,205,944 |
| Unassigned | 137,337,393 | - | - | - | - | 137,337,393 |
| Total Fund Balances | 185,180,491 | 32,301,263 | 53,519,553 | - | 102,545,709 | 373,547,016 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 278,127,137 | \$ 58,194,208 | \$ 77,460,469 | \$ 32,859,456 | \$ 117,319,303 | \$ 563,960,573 |

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

| | |
|---|-------------------------|
| Total fund balances, governmental funds | \$ 373,547,016 |
| 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. | 2,953,149,323 |
| Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. | 98,893,091 |
| 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. | 12,460,279 |
| Net Position of Governmental Activities | <u>\$ 1,944,874,402</u> |

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

| | General Fund | Debt Service Fund | Capital Project Funds | COVID Response Fund | Non-major Governmental Funds | Totals Governmental Funds |
|--|-----------------------|--------------------------|------------------------------|----------------------------|-------------------------------------|----------------------------------|
| Revenues | | | | | | |
| Property taxes | \$ 273,255,046 | \$ 64,126,029 | \$ - | \$ - | \$ 24,210,939 | \$ 361,592,014 |
| Sales taxes | - | - | - | - | 10,245,050 | 10,245,050 |
| Fines and fees | 24,650,967 | - | - | - | 7,086,975 | 31,737,942 |
| Intergovernmental | 14,160,100 | 4,583,064 | 5,607,372 | 54,665,447 | 10,436,107 | 89,452,090 |
| Earnings on investments | 1,015,671 | 51,423 | 132,144 | 71,499 | 139,109 | 1,409,846 |
| Miscellaneous | 16,050,308 | 1,239,878 | 891,699 | 189,778 | 3,319,737 | 21,691,400 |
| Total Revenues | 329,132,092 | 70,000,394 | 6,631,215 | 54,926,724 | 55,437,917 | 516,128,342 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General administration | 50,928,822 | - | 283,740 | - | 1,454,253 | 52,666,815 |
| Financial administration | 7,967,697 | - | - | - | 18,417 | 7,986,114 |
| Administration of justice | 60,734,494 | - | 33,000 | - | 16,835,469 | 77,602,963 |
| Construction and maintenance | 2,305,608 | - | 9,798,909 | - | 22,244,752 | 34,349,269 |
| Health and human services | 33,333,552 | - | 37,425 | 54,744,385 | 1,757,944 | 89,873,306 |
| Cooperative services | 738,690 | - | - | - | - | 738,690 |
| Public safety | 45,063,171 | - | 401,215 | - | 2,846,875 | 48,311,261 |
| Parks and recreation | 3,050,622 | - | 204,414 | - | - | 3,255,036 |
| Libraries and education | 12,226,227 | - | 2,124 | - | 18,410 | 12,246,761 |
| Capital Outlay | 3,022,427 | 22,018,098 | 46,632,844 | 182,339 | 3,069,101 | 74,924,809 |
| Debt Service: | | | | | | |
| Principal | - | 37,114,894 | - | - | - | 37,114,894 |
| Interest and fiscal charges | - | 15,070,461 | - | - | - | 15,070,461 |
| Debt issuance costs | - | - | 777,633 | - | - | 777,633 |
| Total Expenditures | 219,371,310 | 74,203,453 | 58,171,304 | 54,926,724 | 48,245,221 | 454,918,012 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 109,760,782 | (4,203,059) | (51,540,089) | - | 7,192,696 | 61,210,330 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | - | - | - | - | 17,065,860 | 17,065,860 |
| Transfers (out) | (16,958,378) | - | - | - | (107,482) | (17,065,860) |
| 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 | 92,802,404 | 17,815,039 | 39,243,179 | - | 24,151,074 | 174,011,696 |
| 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 | \$ 185,180,491 | \$ 32,301,263 | \$ 53,519,553 | \$ - | \$ 102,545,709 | \$ 373,547,016 |

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 Eight Months Ended May 31, 2022

| | |
|--|-----------------------|
| Net change in fund balances - total governmental funds | \$ 174,011,696 |
| 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 \$75,675,321 exceeded depreciation \$29,070,891 in the current period. | 46,604,430 |
| 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. | (215,398) |
| 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 |
| 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. | 3,390,376 |
| Change in net position of governmental activities | <u>\$ 148,996,553</u> |

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

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

Fort Bend County ESD 100 Agreement

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

Juvenile Operations

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

County Historical Commission

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

Utility Assistance

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

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

Special Revenue Funds (continued)

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

District Attorney Bad Check Collection Fee

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

Gus George Memorial

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

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

Special Revenue Funds (continued)

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

County Child Abuse Prevention

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

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

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

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
May 31, 2022

Page 1 of 8

| | FBC Assistance Districts | FBC ESD 100 Agreement | Juvenile Operations | Road and Bridge | Drainage District |
|--|-------------------------------------|----------------------------------|--------------------------------|----------------------------|------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 35,137,320 | \$ 9,137,209 | \$ 10,419,292 | \$ 14,909,542 | \$ 21,081,043 |
| Taxes receivable, net | - | - | - | 914,024 | 413,512 |
| Grants receivable | - | - | 34,846 | - | - |
| Other receivables | 16,880 | - | 51,932 | 17,372 | - |
| Due from other funds | - | - | - | 45,620 | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | \$ 35,154,200 | \$ 9,137,209 | \$ 10,506,070 | \$ 15,886,558 | \$ 21,494,555 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | 17,862 | - | - | - |
| Due to other funds | 34 | - | 2,630,020 | 1,896,758 | 1,332,759 |
| Due to other governments | - | - | - | - | - |
| Unearned revenues | - | - | - | - | - |
| Total Liabilities | 34 | 17,862 | 2,630,020 | 1,896,758 | 1,332,759 |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue-property taxes | - | - | - | 914,024 | 413,512 |
| Total Deferred Inflows of Resources | - | - | - | 914,024 | 413,512 |
| Fund Balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 35,154,166 | 9,119,347 | 7,876,050 | 13,075,776 | 19,748,284 |
| Total Fund Balances | 35,154,166 | 9,119,347 | 7,876,050 | 13,075,776 | 19,748,284 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 35,154,200 | \$ 9,137,209 | \$ 10,506,070 | \$ 15,886,558 | \$ 21,494,555 |

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

Page 2 of 8

| | Lateral Road | County Historical Commission | Utility Assistance | County Law Library | Gus George Law Academy |
|--|---------------------|---|-------------------------------|-------------------------------|-----------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 1,324,687 | \$ 4,622 | \$ 29,622 | \$ 1,255,127 | \$ 615,805 |
| Taxes receivable, net | - | - | - | - | - |
| Grants receivable | - | - | - | - | - |
| Other receivables | - | - | - | - | - |
| Due from other funds | - | - | - | 31,384 | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | \$ 1,324,687 | \$ 4,622 | \$ 29,622 | \$ 1,286,511 | \$ 615,805 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | - | - | - | - |
| Due to other funds | - | - | - | 31,666 | 128 |
| Due to other governments | - | - | - | - | - |
| Unearned revenues | - | - | - | - | - |
| Total Liabilities | - | - | - | 31,666 | 128 |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue-property taxes | - | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - | - |
| Fund Balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 1,324,687 | 4,622 | 29,622 | 1,254,845 | 615,677 |
| Total Fund Balances | 1,324,687 | 4,622 | 29,622 | 1,254,845 | 615,677 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 1,324,687 | \$ 4,622 | \$ 29,622 | \$ 1,286,511 | \$ 615,805 |

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

Page 3 of 8

| | FBC Historical Commission | Library Donations | Probate Court Training | Juvenile Alert Program | Juvenile Probation Special |
|--|--------------------------------------|------------------------------|-----------------------------------|-----------------------------------|---|
| Assets | | | | | |
| Cash and cash equivalents | \$ 7,207 | \$ 108,608 | \$ 162,353 | \$ 55,839 | \$ 225,087 |
| Taxes receivable, net | - | - | - | - | - |
| Grants receivable | - | - | - | - | - |
| Other receivables | - | - | - | - | - |
| Due from other funds | - | - | 1,030 | - | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | \$ 7,207 | \$ 108,608 | \$ 163,383 | \$ 55,839 | \$ 225,087 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | - | - | - | - |
| Due to other funds | - | 15,411 | - | - | - |
| Due to other governments | - | - | - | - | - |
| Unearned revenues | - | - | - | - | - |
| Total Liabilities | - | 15,411 | - | - | - |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue-property taxes | - | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - | - |
| Fund Balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 7,207 | 93,197 | 163,383 | 55,839 | 225,087 |
| Total Fund Balances | 7,207 | 93,197 | 163,383 | 55,839 | 225,087 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 7,207 | \$ 108,608 | \$ 163,383 | \$ 55,839 | \$ 225,087 |

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

Page 4 of 8

| | 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 | \$ 28,656 | \$ 4,698 | \$ 8,167 | \$ 230,238 | \$ 5,926,544 |
| Taxes receivable, net | - | - | - | - | - |
| Grants receivable | - | - | - | - | - |
| Other receivables | - | - | - | - | - |
| Due from other funds | - | - | - | - | 176,757 |
| Prepaid items | - | - | - | - | - |
| Total Assets | <u>\$ 28,656</u> | <u>\$ 4,698</u> | <u>\$ 8,167</u> | <u>\$ 230,238</u> | <u>\$ 6,103,301</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | - | - | - | - |
| Due to other funds | - | - | - | 2,471 | 77,896 |
| Due to other governments | - | - | - | - | - |
| Unearned revenues | - | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,471</u> | <u>77,896</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 | 28,656 | 4,698 | 8,167 | 227,767 | 6,025,405 |
| Total Fund Balances | <u>28,656</u> | <u>4,698</u> | <u>8,167</u> | <u>227,767</u> | <u>6,025,405</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 28,656</u> | <u>\$ 4,698</u> | <u>\$ 8,167</u> | <u>\$ 230,238</u> | <u>\$ 6,103,301</u> |

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

Page 5 of 8

| | VIT Interest | Elections Contract | Asset Forfeitures | County Child Abuse Prevention | Law Enforcement Officers' Standards Education Grant |
|--|------------------|--------------------|---------------------|-------------------------------|---|
| Assets | | | | | |
| Cash and cash equivalents | \$ 81,579 | \$ 421,156 | \$ 5,829,785 | \$ 21,572 | \$ 159,101 |
| Taxes receivable, net | - | - | - | - | - |
| Grants receivable | - | - | - | - | - |
| Other receivables | - | - | - | - | - |
| Due from other funds | - | - | - | 35 | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | <u>\$ 81,579</u> | <u>\$ 421,156</u> | <u>\$ 5,829,785</u> | <u>\$ 21,607</u> | <u>\$ 159,101</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | - | - | - | - |
| Due to other funds | - | 124,898 | 61,867 | - | - |
| Due to other governments | - | - | 2,940,873 | - | - |
| Unearned revenues | - | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>124,898</u> | <u>3,002,740</u> | <u>-</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue-property taxes | - | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 81,579 | 296,258 | 2,827,045 | 21,607 | 159,101 |
| Total Fund Balances | <u>81,579</u> | <u>296,258</u> | <u>2,827,045</u> | <u>21,607</u> | <u>159,101</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 81,579</u> | <u>\$ 421,156</u> | <u>\$ 5,829,785</u> | <u>\$ 21,607</u> | <u>\$ 159,101</u> |

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

Page 6 of 8

| | Juvenile Title IV-E Foster Care | Child Protective Services | Community Development Combined Funds | HOPE 3 Implementation and Program Sales | Child Support Title IV-D Reimbursement |
|--|---------------------------------------|---------------------------------|--|---|--|
| Assets | | | | | |
| Cash and cash equivalents | \$ 409,347 | \$ 55,269 | \$ (1,210,832) | \$ 61 | \$ 165,308 |
| Taxes receivable, net | - | - | - | - | - |
| Grants receivable | - | 5,419 | 1,359,467 | - | - |
| Other receivables | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | <u>\$ 409,347</u> | <u>\$ 60,688</u> | <u>\$ 148,635</u> | <u>\$ 61</u> | <u>\$ 165,308</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | - | - | - | - |
| Due to other funds | - | 603 | 111,064 | - | - |
| Due to other governments | - | - | - | - | - |
| Unearned revenues | 409,347 | - | - | 61 | 165,298 |
| Total Liabilities | <u>409,347</u> | <u>603</u> | <u>111,064</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 | - | 60,085 | 37,571 | - | 10 |
| Total Fund Balances | <u>-</u> | <u>60,085</u> | <u>37,571</u> | <u>-</u> | <u>10</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 409,347</u> | <u>\$ 60,688</u> | <u>\$ 148,635</u> | <u>\$ 61</u> | <u>\$ 165,308</u> |

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

Page 7 of 8

| | 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 | \$ 66,034 | \$ 108,528 | \$ 581,427 | \$ 1,782,907 | \$ 2,268,046 |
| Taxes receivable, net | - | - | - | - | - |
| Grants receivable | - | 23,564 | 215,415 | - | - |
| Other receivables | - | - | - | - | - |
| Due from other funds | - | - | - | 83,871 | 168,899 |
| Prepaid items | - | - | - | - | - |
| Total Assets | <u>\$ 66,034</u> | <u>\$ 132,092</u> | <u>\$ 796,842</u> | <u>\$ 1,866,778</u> | <u>\$ 2,436,945</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ 43,955 |
| Retainage payable | - | - | - | - | - |
| Due to other funds | 6,368 | 4,514 | 442,592 | 34,438 | 337,048 |
| Due to other governments | - | - | - | - | - |
| Unearned revenues | 59,666 | - | 354,250 | - | 1,949,298 |
| Total Liabilities | <u>66,034</u> | <u>4,514</u> | <u>796,842</u> | <u>34,438</u> | <u>2,330,301</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 | - | 127,578 | - | 1,832,340 | 106,644 |
| Total Fund Balances | <u>-</u> | <u>127,578</u> | <u>-</u> | <u>1,832,340</u> | <u>106,644</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 66,034</u> | <u>\$ 132,092</u> | <u>\$ 796,842</u> | <u>\$ 1,866,778</u> | <u>\$ 2,436,945</u> |

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

Page 8 of 8

| | Sheriff Commissary Fund | Totals Non-major Special Revenue Funds |
|--|------------------------------------|---|
| Assets | | |
| Cash and cash equivalents | \$ 2,348,322 | \$ 113,759,276 |
| Taxes receivable, net | - | 1,327,536 |
| Grants receivable | - | 1,638,711 |
| Other receivables | - | 86,184 |
| Due from other funds | - | 507,596 |
| Prepaid items | - | - |
| Total Assets | \$ 2,348,322 | \$ 117,319,303 |
| Liabilities and Fund Balances | | |
| Liabilities | | |
| Accounts payable | \$ - | \$ 43,955 |
| Retainage payable | - | 17,862 |
| Due to other funds | 28,213 | 7,138,748 |
| Due to other governments | 366,700 | 3,307,573 |
| Unearned revenues | - | 2,937,920 |
| Total Liabilities | 394,913 | 13,446,058 |
| Deferred Inflows of Resources | | |
| Unavailable revenue-property taxes | - | 1,327,536 |
| Total Deferred Inflows of Resources | - | 1,327,536 |
| Fund Balances: | | |
| Nonspendable | - | - |
| Restricted | 1,953,409 | 102,545,709 |
| Total Fund Balances | 1,953,409 | 102,545,709 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 2,348,322 | \$ 117,319,303 |

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

Page 1 of 8

| | FBC Assistance Districts | FBC ESD 100 Agreement | Juvenile Operations | Road and Bridge | Drainage District |
|---|-------------------------------------|----------------------------------|--------------------------------|----------------------------|------------------------------|
| Revenues | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 14,781,333 | \$ 9,429,606 |
| Sales taxes | 10,245,050 | - | - | - | - |
| Fines and fees | - | - | - | 3,370,999 | - |
| Intergovernmental | - | 1,561,216 | 389,222 | 134,978 | 1,948,480 |
| Earnings on investments | 44,120 | 11,743 | 20,841 | 22,905 | 32,081 |
| Miscellaneous | - | - | 3,209 | 114,140 | 151,942 |
| Total Revenues | 10,289,170 | 1,572,959 | 413,272 | 18,424,355 | 11,562,109 |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | - | - | - | - | - |
| Financial administration | - | - | - | - | - |
| Administration of justice | - | - | 10,835,715 | - | - |
| Construction and maintenance | 2,363,044 | 178,617 | - | 13,871,876 | 5,830,393 |
| Health and human services | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Libraries and education | - | - | - | - | - |
| Capital Outlay | 547,787 | - | 18,500 | - | 1,948,480 |
| Total Expenditures | 2,910,831 | 178,617 | 10,854,215 | 13,871,876 | 7,778,873 |
| Net Change in Fund Balances | 7,378,339 | 1,394,342 | 6,517,435 | 4,552,479 | 3,783,236 |
| 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 | \$ 35,154,166 | \$ 9,119,347 | \$ 7,876,050 | \$ 13,075,776 | \$ 19,748,284 |

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

Page 2 of 8

| | <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 | - | - | - | 257,845 | 36,225 |
| Intergovernmental | 68,020 | - | - | - | 22,260 |
| Earnings on investments | 616 | 2 | 13 | 602 | 289 |
| Miscellaneous | - | - | 36,514 | 4,309 | - |
| Total Revenues | <u>68,636</u> | <u>2</u> | <u>36,527</u> | <u>262,756</u> | <u>58,774</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | - | - | - | - | - |
| Financial administration | - | - | - | - | - |
| Administration of justice | - | - | - | 327,287 | - |
| Construction and maintenance | - | - | - | - | - |
| Health and human services | - | - | 41,794 | - | - |
| Public safety | - | - | - | - | 54,337 |
| Libraries and education | - | - | - | - | - |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>41,794</u> | <u>327,287</u> | <u>54,337</u> |
| Net Change in Fund Balances | 68,636 | 2 | (5,267) | (64,531) | 4,437 |
| 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>\$ 1,324,687</u> | <u>\$ 4,622</u> | <u>\$ 29,622</u> | <u>\$ 1,254,845</u> | <u>\$ 615,677</u> |

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

Page 3 of 8

| | FBC Historical Commission | Library Donations | Probate Court Training | Juvenile Alert Program | Juvenile Probation Special |
|---|--------------------------------------|------------------------------|-----------------------------------|-----------------------------------|---|
| Revenues | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | | | | | |
| Fines and fees | - | 1 | 8,480 | - | - |
| Intergovernmental | - | - | - | - | - |
| Earnings on investments | 4 | 48 | 74 | 26 | - |
| Miscellaneous | - | 11,282 | - | - | 8,278 |
| Total Revenues | <u>4</u> | <u>11,331</u> | <u>8,554</u> | <u>26</u> | <u>8,278</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | 2,440 | - | - | - | - |
| Financial administration | - | - | - | - | - |
| Administration of justice | - | - | - | - | 1 |
| Construction and maintenance | - | - | - | - | - |
| Health and human services | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Libraries and education | - | 18,410 | - | - | - |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>2,440</u> | <u>18,410</u> | <u>-</u> | <u>-</u> | <u>1</u> |
| Net Change in Fund Balances | (2,436) | (7,079) | 8,554 | 26 | 8,277 |
| Fund Balances, Beginning of Year | <u>9,643</u> | <u>100,276</u> | <u>154,829</u> | <u>55,813</u> | <u>216,810</u> |
| Fund Balances, End of Period | <u>\$ 7,207</u> | <u>\$ 93,197</u> | <u>\$ 163,383</u> | <u>\$ 55,839</u> | <u>\$ 225,087</u> |

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

Page 4 of 8

| | 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 | - | - | - | 1,466,090 |
| Intergovernmental | 112 | - | - | - | - |
| Earnings on investments | - | 2 | 4 | 120 | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>587</u> | <u>2</u> | <u>4</u> | <u>120</u> | <u>1,466,090</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | - | - | - | 58,125 | 817,533 |
| Financial administration | - | - | - | - | - |
| Administration of justice | 5,787 | - | - | - | 13,298 |
| 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>58,125</u> | <u>830,831</u> |
| Net Change in Fund Balances | (5,200) | 2 | 4 | (58,005) | 635,259 |
| 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>\$ 8,167</u> | <u>\$ 227,767</u> | <u>\$ 6,025,405</u> |

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

Page 5 of 8

| | 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 | 587 | - |
| Intergovernmental | - | - | 4,512 | - | 38,220 |
| Earnings on investments | 1,809 | 215 | 1,213 | - | 90 |
| Miscellaneous | 2,369 | 479,825 | 1,445,826 | - | - |
| Total Revenues | 4,178 | 480,040 | 1,451,552 | 587 | 38,310 |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | - | 576,155 | - | - | - |
| Financial administration | 18,417 | - | - | - | - |
| Administration of justice | - | - | 42,597 | - | - |
| Construction and maintenance | - | - | 822 | - | - |
| Health and human services | - | - | - | - | - |
| Public safety | - | - | 1,648,402 | - | 110,555 |
| Libraries and education | - | - | - | - | - |
| Capital Outlay | - | - | 43,156 | - | - |
| Total Expenditures | 18,417 | 576,155 | 1,734,977 | - | 110,555 |
| Net Change in Fund Balances | (14,239) | (96,115) | (283,425) | 587 | (72,245) |
| Fund Balances, Beginning of Year | 95,818 | 392,373 | 3,110,470 | 21,020 | 231,346 |
| Fund Balances, End of Period | \$ 81,579 | \$ 296,258 | \$ 2,827,045 | \$ 21,607 | \$ 159,101 |

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

Page 6 of 8

| | Juvenile Title IV-E Foster Care | Child Protective Services | Community Development Combined Funds | HOPE 3 Implementation and Program Sales | Child Support Title IV-D Reimbursement |
|---|---------------------------------------|---------------------------------|--|---|--|
| Revenues | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - |
| Fines and fees | - | - | - | - | - |
| Intergovernmental | - | 5,723 | 2,174,435 | - | - |
| Earnings on investments | - | 38 | - | - | 10 |
| Miscellaneous | - | - | (3,213) | - | - |
| Total Revenues | <u>-</u> | <u>5,761</u> | <u>2,171,222</u> | <u>-</u> | <u>10</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | - | - | - | - | - |
| Financial administration | - | - | - | - | - |
| Administration of justice | - | - | - | - | - |
| Construction and maintenance | - | - | - | - | - |
| Health and human services | - | 59,007 | 1,657,143 | - | - |
| Public safety | - | - | - | - | - |
| Libraries and education | - | - | - | - | - |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>476,508</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>59,007</u> | <u>2,133,651</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | - | (53,246) | 37,571 | - | 10 |
| 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>\$ 60,085</u> | <u>\$ 37,571</u> | <u>\$ -</u> | <u>\$ 10</u> |

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

Page 7 of 8

| | 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 | - | - | - | 639,660 | 1,306,612 |
| Intergovernmental | 72,469 | 108,876 | 1,765,722 | - | 2,141,862 |
| Earnings on investments | 33 | - | - | - | 2,211 |
| Miscellaneous | - | - | - | 5,000 | 1,968 |
| Total Revenues | <u>72,502</u> | <u>108,876</u> | <u>1,765,722</u> | <u>644,660</u> | <u>3,452,653</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | - | - | - | - | - |
| Financial administration | - | - | - | - | - |
| Administration of justice | - | 62,489 | 1,765,722 | 471,234 | 3,311,339 |
| Construction and maintenance | - | - | - | - | - |
| Health and human services | - | - | - | - | - |
| Public safety | 72,502 | - | - | - | - |
| Libraries and education | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 34,670 |
| Total Expenditures | <u>72,502</u> | <u>62,489</u> | <u>1,765,722</u> | <u>471,234</u> | <u>3,346,009</u> |
| Net Change in Fund Balances | - | 46,387 | - | 173,426 | 106,644 |
| 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>\$ 127,578</u> | <u>\$ -</u> | <u>\$ 1,832,340</u> | <u>\$ 106,644</u> |

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

Page 8 of 8

| | Sheriff Commissary Fund | Totals Non-major Special Revenue Funds |
|---|----------------------------|--|
| Revenues | | |
| Property taxes | \$ - | \$ 24,210,939 |
| Sales taxes | - | 10,245,050 |
| Fines and fees | - | 7,086,975 |
| Intergovernmental | - | 10,436,107 |
| Earnings on investments | - | 139,109 |
| Miscellaneous | 1,058,288 | 3,319,737 |
| Total Revenues | <u>1,058,288</u> | <u>55,437,917</u> |
| Expenditures | | |
| Current: | | |
| General administration | - | 1,454,253 |
| Financial administration | - | 18,417 |
| Administration of justice | - | 16,835,469 |
| Construction and maintenance | - | 22,244,752 |
| Health and human services | - | 1,757,944 |
| Public safety | 961,079 | 2,846,875 |
| Libraries and education | - | 18,410 |
| Capital Outlay | - | 3,069,101 |
| Total Expenditures | <u>961,079</u> | <u>48,245,221</u> |
| Net Change in Fund Balances | 97,209 | 24,151,074 |
| Fund Balances, Beginning of Year | <u>1,856,200</u> | <u>78,394,635</u> |
| Fund Balances, End of Period | <u>\$ 1,953,409</u> | <u>\$ 102,545,709</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
May 31, 2022

Page 1 of 4

| 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 | \$ 378,035 | \$ - | \$ 7,561,714 | \$ - |
| Other receivables | - | 49,793 | - | - |
| Total Assets | <u>\$ 378,035</u> | <u>\$ 49,793</u> | <u>\$ 7,561,714</u> | <u>\$ -</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Retainage payable | \$ - | \$ - | \$ 288,207 | \$ - |
| Due to other funds | - | 1,579,776 | - | (2,552) |
| Total Liabilities | <u>-</u> | <u>1,579,776</u> | <u>288,207</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 | 378,035 | (1,529,983) | 7,273,507 | 2,552 |
| Total Fund Balances | <u>378,035</u> | <u>(1,529,983)</u> | <u>7,273,507</u> | <u>2,552</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 378,035</u> | <u>\$ 49,793</u> | <u>\$ 7,561,714</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
May 31, 2022

Page 2 of 4

| 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 | \$ 17,374,549 | \$ - | \$ 2,880,899 | \$ 3,293,956 |
| Other receivables | - | - | 12,385,086 | - |
| Total Assets | <u>\$ 17,374,549</u> | <u>\$ -</u> | <u>\$ 15,265,985</u> | <u>\$ 3,293,956</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Retainage payable | \$ - | \$ - | \$ 1,677,253 | \$ - |
| Due to other funds | - | 3,864,947 | 51,462 | - |
| Total Liabilities | <u>-</u> | <u>3,864,947</u> | <u>1,728,715</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 | 17,374,549 | (3,864,947) | 1,152,184 | 3,293,956 |
| Total Fund Balances | <u>17,374,549</u> | <u>(3,864,947)</u> | <u>1,152,184</u> | <u>3,293,956</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 17,374,549</u> | <u>\$ -</u> | <u>\$ 15,265,985</u> | <u>\$ 3,293,956</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
May 31, 2022

Page 3 of 4

| 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 |
| Assets | | | | |
| Cash and cash equivalents | \$ - | \$ 140,951 | \$ 13,374,645 | \$ 20,020,841 |
| Other receivables | - | - | - | - |
| Total Assets | <u>\$ -</u> | <u>\$ 140,951</u> | <u>\$ 13,374,645</u> | <u>\$ 20,020,841</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Retainage payable | \$ - | \$ - | \$ 541,925 | \$ 1,649,558 |
| Due to other funds | 979,182 | - | 875,506 | 50,566 |
| Total Liabilities | <u>979,182</u> | <u>-</u> | <u>1,417,431</u> | <u>1,700,124</u> |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue-other | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | |
| Restricted | (979,182) | 140,951 | 11,957,214 | 18,320,717 |
| Total Fund Balances | <u>(979,182)</u> | <u>140,951</u> | <u>11,957,214</u> | <u>18,320,717</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ -</u> | <u>\$ 140,951</u> | <u>\$ 13,374,645</u> | <u>\$ 20,020,841</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
May 31, 2022

Page 4 of 4

| | <u>Totals Capital Projects Funds</u> |
|--|--|
| Assets | |
| Cash and cash equivalents | \$ 65,025,590 |
| Other receivables | <u>12,434,879</u> |
| Total Assets | <u>\$ 77,460,469</u> |
| Liabilities and Fund Balances | |
| Liabilities | |
| Retainage payable | \$ 4,156,943 |
| Due to other funds | <u>7,398,887</u> |
| Total Liabilities | <u>11,555,830</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>53,519,553</u> |
| Total Fund Balances | <u>53,519,553</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 77,460,469</u> |

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

Page 1 of 4

| 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 | | | | |
| Earnings on investments | \$ 177 | \$ 32,731 | \$ 13,582 | \$ 3,461 |
| Miscellaneous | - | 99,600 | - | 369,986 |
| Total Revenues | <u>177</u> | <u>132,331</u> | <u>13,582</u> | <u>5,144,886</u> |
| Expenditures | | | | |
| Current: | | | | |
| Administration of justice | - | - | - | - |
| Construction and maintenance | 2,917 | - | - | 2,750 |
| Health and human services | - | - | 3,013 | - |
| Public safety | - | - | - | - |
| Parks and recreation | - | - | 12,442 | - |
| Capital Outlay | (1) | 1 | 4,623,987 | (2,848,189) |
| Debt Service: | | | | |
| Bond issuance costs | - | - | - | - |
| Total Expenditures | <u>2,916</u> | <u>1</u> | <u>4,647,444</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 | (2,739) | 132,330 | (4,633,862) | 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>\$ 378,035</u> | <u>\$ (1,529,983)</u> | <u>\$ 7,273,507</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 Eight Months Ended May 31, 2022

Page 2 of 4

| 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 | | | | |
| Earnings on investments | \$ 27,110 | \$ - | \$ 6,159 | \$ 4,255 |
| Miscellaneous | - | - | - | - |
| Total Revenues | 27,110 | - | 6,159 | 4,255 |
| Expenditures | | | | |
| Current: | | | | |
| Administration of justice | - | - | - | - |
| Construction and maintenance | 356,667 | 674,643 | - | - |
| Health and human services | - | - | - | - |
| Public safety | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Capital Outlay | 674,311 | - | 5,449,521 | 2,866,848 |
| Debt Service: | | | | |
| Bond issuance costs | - | - | - | - |
| Total Expenditures | 1,030,978 | 674,643 | 5,449,521 | 2,866,848 |
| Other Financing Sources (Uses) | | | | |
| General obligation bonds issued | - | - | - | - |
| Premium on general obligation bonds issued | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (1,003,868) | (674,643) | (5,443,362) | (2,862,593) |
| Fund Balances, Beginning of Year | 18,378,417 | (3,190,304) | 6,595,546 | 6,156,549 |
| Fund Balances, End of Period | \$ 17,374,549 | \$ (3,864,947) | \$ 1,152,184 | \$ 3,293,956 |

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 Eight Months Ended May 31, 2022

Page 3 of 4

| 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 | | | | |
| Earnings on investments | \$ - | \$ 66 | \$ 18,996 | \$ 25,607 |
| Miscellaneous | - | - | - | 422,113 |
| Total Revenues | <u>-</u> | <u>66</u> | <u>18,996</u> | <u>1,283,653</u> |
| Expenditures | | | | |
| Current: | | | | |
| Administration of justice | - | - | 33,000 | - |
| Construction and maintenance | - | - | 150,319 | 8,611,613 |
| Health and human services | - | - | 34,412 | - |
| Public safety | - | - | 401,215 | - |
| Parks and recreation | 98,266 | - | 93,706 | - |
| Capital Outlay | 468,093 | 1 | 17,392,730 | 18,005,542 |
| Debt Service: | | | | |
| Bond issuance costs | - | - | 339,416 | 438,217 |
| Total Expenditures | <u>566,359</u> | <u>1</u> | <u>18,722,660</u> | <u>27,055,372</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 | (566,359) | 65 | 21,633,428 | 24,674,457 |
| 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>\$ (979,182)</u> | <u>\$ 140,951</u> | <u>\$ 11,957,214</u> | <u>\$ 18,320,717</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 Eight Months Ended May 31, 2022

Page 4 of 4

| | Totals Capital Projects Funds |
|---|--|
| Revenues | |
| Earnings on investments | \$ 132,144 |
| Miscellaneous | 891,699 |
| Total Revenues | <u>6,631,215</u> |
| Expenditures | |
| Current: | |
| Administration of justice | 33,000 |
| Construction and maintenance | 9,798,909 |
| Health and human services | 37,425 |
| Public safety | 401,215 |
| Parks and recreation | 204,414 |
| Capital Outlay | 46,632,844 |
| Debt Service: | |
| Bond issuance costs | 777,633 |
| Total Expenditures | <u>58,171,304</u> |
| Other Financing Sources (Uses) | |
| General obligation bonds issued | 77,305,000 |
| Premium on general obligation bonds issued | 13,478,268 |
| Total Other Financing Sources (Uses) | <u>90,783,268</u> |
| Net Change in Fund Balances | 39,243,179 |
| Fund Balances, Beginning of Year | <u>14,276,374</u> |
| Fund Balances, End of Period | <u>\$ 53,519,553</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 Eight Months Ended May 31, 2022

| | Original Budget | Amended Budget | Actual Amounts Budgetary Basis | Variance Positive (Negative) | Percentage Actual of Amended Budget |
|---|----------------------------|---------------------------|---|---|--|
| Revenues | | | | | |
| Property taxes | \$ 275,451,427 | \$ 275,451,427 | \$ 273,255,046 | \$ (2,196,381) | 99% |
| Fines and fees | 35,792,119 | 35,792,119 | 22,553,209 | (13,238,910) | 63% |
| Intergovernmental | 5,240,354 | 5,290,354 | 2,187,494 | (3,102,860) | 41% |
| Earnings on investments | 1,678,940 | 1,678,940 | 982,248 | (696,692) | 59% |
| Miscellaneous | 2,821,146 | 3,128,387 | 2,202,663 | (925,724) | 70% |
| Total Revenues | 320,983,986 | 321,341,227 | 301,180,660 | (20,160,567) | 94% |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | 73,371,439 | 73,207,805 | 49,155,950 | 24,051,855 | 67% |
| Financial administration | 15,977,303 | 15,965,838 | 7,967,697 | 7,998,141 | 50% |
| Administration of justice | 94,416,108 | 94,433,469 | 58,988,117 | 35,445,352 | 62% |
| Construction and maintenance | 3,765,684 | 3,815,684 | 2,305,608 | 1,510,076 | 60% |
| Health and human services | 34,879,687 | 34,794,913 | 19,822,507 | 14,972,406 | 57% |
| Cooperative services | 1,306,958 | 1,306,958 | 738,690 | 568,268 | 57% |
| Public safety | 61,946,216 | 62,186,658 | 36,333,453 | 25,853,205 | 58% |
| Parks and recreation | 4,916,284 | 4,923,460 | 3,050,622 | 1,872,838 | 62% |
| Libraries and education | 20,422,305 | 20,317,350 | 12,226,214 | 8,091,136 | 60% |
| Capital Outlay | 15,000 | 37,884 | 327,197 | (289,313) | 864% |
| Total Expenditures | 311,016,984 | 310,990,019 | 190,916,055 | 120,073,964 | 61% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 9,967,002 | 10,351,208 | 110,264,605 | 99,913,397 | |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | - | - | - | - | |
| Transfers (out) | (25,188,175) | (25,188,175) | (16,958,378) | 8,229,797 | |
| Total Other Financing Sources (Uses) | (25,188,175) | (25,188,175) | (16,958,378) | 8,229,797 | |
| Net Change in Fund Balances - budgetary basis | (15,221,173) | (14,836,967) | 93,306,227 | 108,143,194 | |
| Net adjustment to reflect operations in accordance with GAAP (a) | | | (503,826) | | |
| Fund Balances, Beginning of Year | 92,378,090 | 92,378,090 | 92,378,090 | | |
| Fund Balances, End of Period | \$ 77,156,917 | \$ 77,541,123 | \$ 185,180,491 | \$ 107,639,368 | |

(a) See reconciliation on following page.

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

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

| | Actual Amounts Budgetary Basis | Actual Multi-Year | Actual Amounts GAAP Basis |
|--|---|------------------------------|--|
| General Fund | | | |
| Revenues | \$ 301,180,660 | \$ 27,951,429 | \$ 329,132,089 |
| Expenditures | <u>190,916,055</u> | <u>28,473,995</u> | <u>219,390,050</u> |
| Net Change in Fund Balance | 93,306,227 | (522,566) | 92,783,661 |
| Fund Balance, Beginning of Year | | | <u>92,378,087</u> |
| Fund Balance, End of Period | | | <u><u>\$ 185,161,748</u></u> |

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

| | Original Budget | Amended Budget | Actual Amounts Budgetary Basis | Variance from Final Positive (Negative) | Percentage Actual of Amended Budget |
|--|----------------------------|---------------------------|---|--|--|
| Revenues | | | | | |
| Property taxes | \$ 64,209,684 | \$ 64,209,684 | \$ 64,126,029 | \$ (83,655) | 100% |
| Intergovernmental | 730,000 | 730,000 | 4,583,064 | 3,853,064 | 628% |
| Earnings on investments | 31,000 | 31,000 | 51,423 | 20,423 | 166% |
| Miscellaneous | 1,047,048 | 1,047,048 | 1,239,878 | 192,830 | 118% |
| Total Revenues | 66,017,732 | 66,017,732 | 70,000,394 | 3,982,662 | 106% |
| Expenditures | | | | | |
| Capital Outlay | - | - | 22,018,098 | (22,018,098) | |
| Debt Service: | | | | | |
| Principal | 39,370,303 | 39,226,399 | 37,114,894 | 2,111,505 | 95% |
| Interest and fiscal charges | 31,777,886 | 31,921,790 | 15,070,461 | 16,851,329 | 47% |
| Total Expenditures | 71,148,189 | 71,148,189 | 74,203,453 | (3,055,264) | 104% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,130,457) | (5,130,457) | (4,203,059) | 927,398 | |
| Other Financing Sources (Uses) | | | | | |
| Issuance of leases | - | - | 22,018,098 | 22,018,098 | |
| Total Other Financing Sources (Uses) | - | - | 22,018,098 | 22,018,098 | |
| Net Change in Fund Balances - Budgetary Basis | (5,130,457) | (5,130,457) | 17,815,039 | 22,945,496 | |
| Fund Balances, Beginning of Year | 14,486,225 | 14,486,225 | 14,486,225 | - | |
| Fund Balances, End of Period | \$ 9,355,768 | \$ 9,355,768 | \$ 32,301,264 | \$ 22,945,496 | |

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 Eight Months Ended May 31, 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 | \$ 14,781,333 | \$ (65,819) | 100% |
| Fines and fees | 6,899,439 | 6,899,439 | 3,370,999 | (3,528,440) | 49% |
| Intergovernmental | 300,000 | 300,000 | 134,978 | (165,022) | 45% |
| Earnings on investments | 25,000 | 25,000 | 22,905 | (2,095) | 92% |
| Miscellaneous | 208,000 | 208,000 | 114,140 | (93,860) | 55% |
| Total Revenues | <u>22,279,591</u> | <u>22,279,591</u> | <u>18,424,355</u> | <u>(3,855,236)</u> | <u>83%</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Salaries and personnel costs | 11,705,233 | 11,705,233 | 6,885,234 | 4,819,999 | 59% |
| Operating costs | 14,511,567 | 14,511,567 | 6,955,294 | 7,556,273 | 48% |
| Information technology costs | 12,854 | 12,854 | 2,375 | 10,479 | 18% |
| Capital acquisitions | 142,100 | 142,100 | 28,972 | 113,128 | 20% |
| Total Expenditures | <u>26,371,754</u> | <u>26,371,754</u> | <u>13,871,875</u> | <u>12,499,879</u> | <u>53%</u> |
| Net Change in Fund Balances - Budgetary Basis | (4,092,163) | (4,092,163) | 4,552,480 | 8,644,643 | |
| Net Adjustment to Reflect Operations in Accordance with GAAP | - | - | (1) | - | |
| Fund Balances, Beginning of Year | <u>8,523,297</u> | <u>8,523,297</u> | <u>8,523,297</u> | <u>-</u> | |
| Fund Balances, End of Period | <u>\$ 4,431,134</u> | <u>\$ 4,431,134</u> | <u>\$ 13,075,776</u> | <u>\$ 8,644,642</u> | |

| | Actual Amounts Budgetary Basis | Actual Multi-Year | Actual Amounts GAAP Basis |
|--|---|------------------------------|--|
| Revenues | \$ 18,424,355 | \$ - | \$ 18,424,355 |
| Expenditures | <u>13,871,875</u> | <u>1</u> | <u>13,871,876</u> |
| Net Change in Fund Balance | 4,552,480 | (1) | 4,552,479 |
| Fund Balance, Beginning of Year | | | <u>8,523,297</u> |
| Fund Balance, End of Period | | | <u>\$ 13,075,776</u> |

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

| | Original Budget | Amended Budget | Actual Amounts Budgetary Basis | Variance from Final Positive (Negative) | Percentage Actual of Amended Budget |
|---|----------------------------|---------------------------|---|--|--|
| Revenues | | | | | |
| Property taxes | \$ 9,605,254 | \$ 9,605,254 | \$ 9,429,606 | \$ (175,648) | 98% |
| Earnings on investments | 15,000 | 15,000 | 32,081 | 17,081 | 214% |
| Miscellaneous | 220,000 | 220,000 | 151,942 | (68,058) | 69% |
| Total Revenues | <u>9,840,254</u> | <u>9,840,254</u> | <u>9,613,629</u> | <u>(226,625)</u> | <u>98%</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Salaries and personnel costs | 6,966,471 | 6,966,471 | 4,240,742 | 2,725,729 | 61% |
| Operating costs | 3,091,531 | 3,089,531 | 1,408,870 | 1,680,661 | 46% |
| 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>5,670,448</u> | <u>4,448,984</u> | <u>56%</u> |
| Net Change in Fund Balances - Budgetary Basis | (279,178) | (279,178) | 3,943,181 | 4,222,359 | |
| Net Adjustment to Reflect Operations in Accordance with GAAP | - | - | (159,945) | - | |
| 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>\$ 19,748,281</u> | <u>\$ 4,062,414</u> | |

| | Actual Amounts Budgetary Basis | Actual Multi-Year | Actual Amounts GAAP Basis |
|--|---|------------------------------|--|
| Revenues | \$ 9,613,629 | \$ 1,948,480 | \$ 11,562,109 |
| Expenditures | <u>5,670,448</u> | <u>2,108,425</u> | <u>7,778,873</u> |
| Net Change in Fund Balance | 3,943,181 | (159,945) | 3,783,236 |
| Fund Balance, Beginning of Year | | | <u>15,965,045</u> |
| Fund Balance, End of Period | | | <u>\$ 19,748,281</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
May 31, 2022

| | Employee Benefits | Other Self- Funded Insurance | Totals |
|---|------------------------------|---|----------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and cash equivalents | \$ 17,887 | \$ 11,102,959 | \$ 11,120,846 |
| Due from other funds | 5,739,352 | 2,679,559 | 8,418,911 |
| Other receivables | - | 27,718 | 27,718 |
| Total Current Assets | <u>5,757,239</u> | <u>13,810,236</u> | <u>19,567,475</u> |
| Noncurrent Assets: | | | |
| Capital assets, net of accumulated depreciation | <u>530,966</u> | <u>-</u> | <u>530,966</u> |
| Total Noncurrent Assets | <u>530,966</u> | <u>-</u> | <u>530,966</u> |
| Total Assets | <u>6,288,205</u> | <u>13,810,236</u> | <u>20,098,441</u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| Benefits payable | - | 3,489,597 | 3,489,597 |
| Due to other funds | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Current Liabilities | <u>-</u> | <u>3,489,597</u> | <u>3,489,597</u> |
| Noncurrent Liabilities: | | | |
| Benefits payable, long-term portion | <u>4,148,564</u> | <u>-</u> | <u>4,148,564</u> |
| Total Noncurrent Liabilities | <u>4,148,564</u> | <u>-</u> | <u>4,148,564</u> |
| Total Liabilities | <u>4,148,564</u> | <u>3,489,597</u> | <u>7,638,161</u> |
| Net Position | | | |
| Net investment in capital assets | 530,966 | - | 530,966 |
| Unrestricted | <u>1,608,675</u> | <u>10,320,639</u> | <u>11,929,314</u> |
| Total Net Position | <u>\$ 2,139,641</u> | <u>\$ 10,320,639</u> | <u>\$ 12,460,280</u> |

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

| | Employee Benefits | Other Self- Funded Insurance | Totals |
|---|------------------------------|---|----------------------|
| Operating Revenues | | | |
| Charges for services | \$ 40,498,456 | \$ 5,323,554 | \$ 45,822,010 |
| Total Operating Revenues | <u>40,498,456</u> | <u>5,323,554</u> | <u>45,822,010</u> |
| Operating Expenses | | | |
| Contractual services | 819,150 | 569,838 | 1,388,988 |
| Benefits provided | 36,234,849 | 4,716,482 | 40,951,331 |
| Depreciation | 21,455 | - | 21,455 |
| Capital outlay | - | 71,296 | 71,296 |
| Total Operating Expenses | <u>37,075,454</u> | <u>5,357,616</u> | <u>42,433,070</u> |
| Operating Income (Loss) | 3,423,002 | (34,062) | 3,388,940 |
| Non-Operating Revenues | | | |
| Earnings on investments | 1,435 | - | 1,435 |
| Total Non-Operating Revenues | <u>1,435</u> | <u>-</u> | <u>1,435</u> |
| Change in Net Position | 3,424,437 | (34,062) | 3,390,375 |
| 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>\$ 2,139,641</u> | <u>\$ 10,320,639</u> | <u>\$ 12,460,280</u> |

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

| | Employee Benefits | Other Self- Funded Insurance | Totals |
|--|------------------------------|---|----------------------|
| Cash Flows from Operating Activities | | | |
| Charges for services | \$ 40,216,330 | \$ 3,604,687 | \$ 43,821,017 |
| Payment of benefits | (36,234,849) | (4,716,482) | (40,951,331) |
| Payments for services | (4,522,660) | 722,711 | (3,799,949) |
| Net Cash Provided (Used) by Operating Activities | <u>(541,179)</u> | <u>(389,084)</u> | <u>(930,263)</u> |
| Cash Flows from Investing Activities: | | | |
| Interest earned on investments | 1,435 | - | 1,435 |
| Net Cash Provided by Investing Activities | <u>1,435</u> | <u>-</u> | <u>1,435</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (539,744) | (389,084) | (928,828) |
| 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>\$ 17,887</u> | <u>\$ 11,102,958</u> | <u>\$ 11,120,845</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities | | | |
| Operating Income | \$ 3,423,002 | \$ (34,062) | \$ 3,388,940 |
| Adjustments to operations: | | | |
| Depreciation | 21,455 | - | 21,455 |
| Change in assets and liabilities: | | | |
| Decrease (Increase) in prepaid expenses | - | 1,699,935 | 1,699,935 |
| Decrease (Increase) in other receivables | 117,633 | 67,433 | 185,066 |
| Decrease (Increase) in due from other funds | (399,759) | (1,786,300) | (2,186,059) |
| Increase (Decrease) in due to other funds | (3,703,510) | (336,090) | (4,039,600) |
| Increase (Decrease) in benefits payable | - | - | - |
| Total Adjustments | <u>(3,964,181)</u> | <u>(355,022)</u> | <u>(4,319,203)</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (541,179)</u> | <u>\$ (389,084)</u> | <u>\$ (930,263)</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
May 31, 2022

| | County Clerk Registry Accounts | District Clerk Registry Accounts | Tax Collection Custodial | Total Custodial Funds |
|--|---|---|-------------------------------------|----------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 14,627,626 | \$ 12,851,293 | \$ 2,547,513 | \$ 30,026,432 |
| Total Assets | <u>14,627,626</u> | <u>12,851,293</u> | <u>2,547,513</u> | <u>30,026,432</u> |
| Liabilities | | | | |
| Due to other governments | <u>328,748</u> | <u>123,221</u> | <u>-</u> | <u>451,969</u> |
| Total Liabilities | <u>328,748</u> | <u>123,221</u> | <u>-</u> | <u>451,969</u> |
| Net Position | | | | |
| Restricted for court activities | 14,298,878 | 12,728,072 | - | 27,026,950 |
| Restricted for tax collection activities | <u>-</u> | <u>-</u> | <u>2,547,513</u> | <u>2,547,513</u> |
| Total Net Position | <u>\$ 14,298,878</u> | <u>\$ 12,728,072</u> | <u>\$ 2,547,513</u> | <u>\$ 29,574,463</u> |

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

| | <u>County Clerk Registry Accounts</u> | <u>District Clerk Registry Accounts</u> | <u>Tax Collection Custodial</u> | <u>Total Custodial Funds</u> |
|---|---|---|-------------------------------------|----------------------------------|
| Additions | | | | |
| Court collections | \$ 8,373,751 | \$ 6,394,936 | \$ - | \$ 14,768,687 |
| Property tax collections | - | - | 1,406,477,553 | 1,406,477,553 |
| Earnings of investments | 248 | - | - | 248 |
| Total Additions | <u>8,373,999</u> | <u>6,394,936</u> | <u>1,406,477,553</u> | <u>1,421,246,488</u> |
| Deductions | | | | |
| Court activities | 8,584,312 | 2,339,590 | - | 10,923,902 |
| Property tax disbursements | - | - | 1,404,932,036 | 1,404,932,036 |
| Total Deductions | <u>8,584,312</u> | <u>2,339,590</u> | <u>1,404,932,036</u> | <u>1,415,855,938</u> |
| Change in fiduciary net position | (210,313) | 4,055,346 | 1,545,517 | 5,390,550 |
| 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>\$ 14,298,878</u> | <u>\$ 12,728,072</u> | <u>\$ 2,547,513</u> | <u>\$ 29,574,463</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
May 31, 2022

| | East Fort Bend County Development Authority | Fort Bend County Surface Water Supply Corporation | Fort Bend County Toll Road Authority | Fort Bend Grand Parkway Toll Road Authority | Fort Bend County Housing Finance Corporation | Fort Bend County Industrial Development Corporation | Totals |
|--|--|---|--|---|--|---|-----------------------|
| Assets | | | | | | | |
| Cash and cash equivalents | \$ 1,498,712 | \$ 8,353 | \$ 190,437,251 | \$ 89,287,770 | \$ 135,988 | \$ 3,434 | \$ 281,371,508 |
| Investments | - | - | 9,609,726 | - | 636,056 | - | 10,245,782 |
| Miscellaneous receivables | - | - | 86,050 | - | 9 | - | 86,059 |
| Capital assets, not being depreciated | - | - | 60,401,991 | 17,934,502 | - | - | 78,336,493 |
| Capital assets, net of accumulated depreciation | - | - | 208,809,257 | 139,213,374 | - | - | 348,022,631 |
| Total Assets | <u>1,498,712</u> | <u>8,353</u> | <u>469,344,275</u> | <u>246,435,646</u> | <u>772,053</u> | <u>3,434</u> | <u>718,062,473</u> |
| Deferred Outflows of 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 | - | - | 995,029 | 329,897 | - | - | 1,324,926 |
| Due to primary government | - | - | 1,188,744 | (919) | - | - | 1,187,825 |
| 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>308,906,569</u> | <u>193,616,836</u> | <u>750</u> | <u>-</u> | <u>509,452,985</u> |
| Deferred Inflows of Resources | | | | | | | |
| Deferred inflows-debt refunding | - | - | - | 10,061,680 | - | - | 10,061,680 |
| Total Deferred Inflows of Resource | <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 | 117,878,307 | 55,819,662 | 771,303 | 3,434 | 169,050,941 |
| Total Net Position (Deficit) | <u>\$ (5,430,118)</u> | <u>\$ 8,353</u> | <u>\$ 163,645,220</u> | <u>\$ 42,757,130</u> | <u>\$ 771,303</u> | <u>\$ 3,434</u> | <u>\$ 201,755,322</u> |

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

Page 1 of 2

| Functions/Programs | Expenses | Program Revenues | | Net (Expense) Revenue and Changes in Net Position | |
|--|----------------------|----------------------|----------------------------------|---|---|
| | | 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 | \$ 11,870,905 | \$ 27,798,342 | \$ 328,817 | \$ - | \$ - |
| Interest on long-term debt | 6,361,252 | - | - | - | - |
| Debt service fees | 42,840 | - | - | - | - |
| Total Fort Bend County Toll Road Authority | 18,274,997 | 27,798,342 | 328,817 | - | - |
| Fort Bend Grand Parkway Toll Road Authority | | | | | |
| Toll road operations | 7,602,014 | 17,378,404 | 2,337,564 | - | - |
| Interest on long-term debt | 1,996,415 | - | - | - | - |
| Debt service fees | 1,432,652 | - | - | - | - |
| Total Fort Bend Grand Parkway Toll Road Authority | 11,031,081 | 17,378,404 | 2,337,564 | - | - |
| 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 | <u>\$ 29,318,578</u> | <u>\$ 45,176,746</u> | <u>\$ 2,666,381</u> | - | - |
| 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 | | | | <u>\$ (5,430,118)</u> | <u>\$ 8,353</u> |

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

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

Page 2 of 2

| Functions/Programs | Net (Expense) Revenue and Changes in Net Position | | | | Totals |
|--|---|---|--|---|----------------|
| | Fort Bend County Toll Road Authority | Fort Bend Grand Parkway Toll Road Authority | Fort Bend County Housing Finance Corporation | Fort Bend County Industrial Development Corporation | |
| East Fort Bend County Development Authority | | | | | |
| Economic development | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest on long-term debt | - | - | - | - | - |
| Total East Fort Bend County Development Authority | - | - | - | - | - |
| Fort Bend County Surface Water Supply Corporation | | | | | |
| Health and welfare | - | - | - | - | - |
| Total Fort Bend County Surface Water Supply Corporation | - | - | - | - | - |
| Fort Bend County Toll Road Authority | | | | | |
| Toll road operations | \$ 16,256,254 | \$ - | \$ - | \$ - | \$ 16,256,254 |
| Interest on long-term debt | (6,361,252) | - | - | - | (6,361,252) |
| Debt service fees | (42,840) | - | - | - | (42,840) |
| Total Fort Bend County Toll Road Authority | 9,852,162 | - | - | - | 9,852,162 |
| Fort Bend Grand Parkway Toll Road Authority | | | | | |
| Toll road operations | - | 12,113,954 | - | - | 12,113,954 |
| 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 | - | 8,684,887 | - | - | 8,684,887 |
| 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 | 9,852,162 | 8,684,887 | - | (12,500) | 18,524,549 |
| General Revenues: | | | | | |
| Property Taxes | | | | | - |
| Earnings on investments | 262,427 | 93,257 | - | 6 | 355,693 |
| Total General Revenues | 262,427 | 93,257 | - | 6 | 355,693 |
| Changes in Net Position (Deficit) | 10,114,589 | 8,778,144 | - | (12,494) | 18,880,242 |
| 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 | \$ 163,645,220 | \$ 42,757,130 | \$ 771,303 | \$ 3,434 | \$ 201,755,322 |

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)

Page 1 of 2

| | 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)

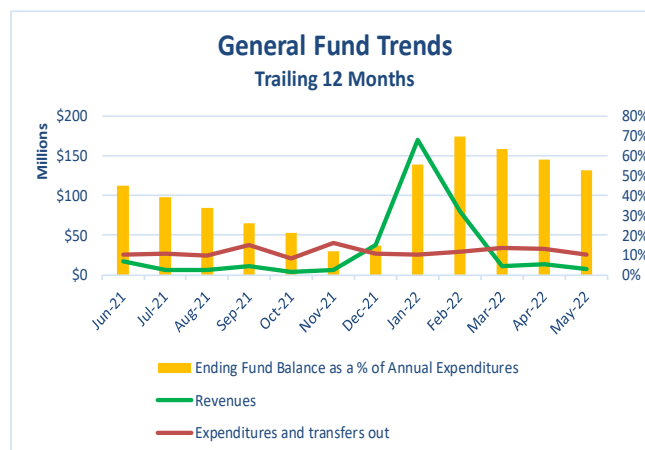
Page 2 of 2

| | Fiscal Year | | | | Eight Months Ended May 31, |
|--|------------------------|------------------------|----------------------|-----------------------|-------------------------------|
| | 2018 | 2019 | 2020 | 2021 | 2022 |
| Revenues | | | | | |
| Property taxes | \$ 298,270,108 | \$ 309,393,090 | \$ 324,815,881 | \$ 340,956,478 | \$ 361,592,014 |
| Sales taxes | 8,681,101 | 10,053,417 | 11,311,261 | 15,548,188 | 10,245,050 |
| Fees and fines | 54,687,700 | 56,771,556 | 54,616,040 | 62,746,442 | 31,737,942 |
| Intergovernmental | 46,630,942 | 73,767,851 | 117,990,600 | 211,214,727 | 89,452,090 |
| Earnings on investments | 6,977,865 | 7,928,027 | 4,465,242 | 1,340,447 | 1,409,846 |
| Miscellaneous | 9,275,553 | 8,688,396 | 33,493,967 | 11,515,646 | 21,691,400 |
| Total Revenues | 424,523,269 | 466,602,337 | 546,692,991 | 643,321,928 | 516,128,342 |
| Expenditures | | | | | |
| Current: | | | | | |
| General administration | 67,799,061 | 64,552,332 | 94,150,791 | 61,077,477 | 52,666,815 |
| Financial administration | 9,306,005 | 9,710,496 | 9,750,632 | 10,609,737 | 7,986,114 |
| Administration of justice | 99,960,008 | 108,300,831 | 100,575,084 | 112,256,330 | 77,602,963 |
| Construction and maintenance | 88,168,071 | 80,471,847 | 70,286,117 | 61,002,603 | 34,349,269 |
| Health and human services | 43,628,300 | 46,203,981 | 98,986,030 | 190,368,247 | 89,873,306 |
| Cooperative services | 1,113,328 | 1,179,033 | 1,127,235 | 1,179,974 | 738,690 |
| Public safety | 61,416,316 | 63,721,924 | 49,965,530 | 69,554,154 | 48,311,261 |
| Parks and recreation | 3,576,272 | 4,304,281 | 3,588,017 | 4,446,139 | 3,255,036 |
| Libraries and education | 16,989,644 | 18,626,830 | 17,822,524 | 18,510,542 | 12,246,761 |
| Capital Outlay | 78,787,370 | 80,497,157 | 101,302,683 | 232,434,131 | 74,924,809 |
| Debt Service: | | | | | |
| Principal | 25,931,000 | 28,071,000 | 43,197,215 | 39,125,428 | 37,114,894 |
| Interest and fiscal charges | 22,108,123 | 22,225,013 | 23,505,432 | 26,669,690 | 15,070,461 |
| 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 | 454,918,012 |
| (Deficiency) of Revenues | | | | | |
| (Under) Expenditures | (94,818,698) | (61,618,275) | (68,658,830) | (184,310,083) | 61,210,330 |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 14,559,002 | 16,290,672 | 23,637,372 | 23,747,768 | 17,065,860 |
| Transfers (out) | (14,559,002) | (16,290,672) | (23,637,372) | (23,747,768) | (17,065,860) |
| 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) | \$ 174,011,696 |
| Debt Service as a Percentage of Noncapital Expenditures | 10.90% | 11.23% | 12.98% | 11.05% | 13.73% |

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

Page 1 of 2

| | 6/30/21 | 7/31/21 | 8/31/21 | 9/30/21 | 10/31/21 | 11/30/21 |
|---|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | |
| Property taxes | \$ 812,558 | \$ 669,241 | \$ 566,881 | \$ 383,370 | \$ 115,910 | \$ 430,185 |
| Fines and fees | 8,233,842 | 2,602,581 | 3,267,628 | 4,675,912 | 2,104,165 | 3,916,838 |
| Intergovernmental | 6,181,759 | 2,190,908 | 1,314,688 | 5,704,068 | 524,286 | 603,321 |
| Earnings on investments | 77,475 | 174,895 | 59,211 | (461,122) | 51,726 | 46,733 |
| Miscellaneous | 1,510,427 | 663,524 | 934,510 | 936,706 | 1,002,804 | 1,024,953 |
| Total Revenues | 16,816,061 | 6,301,149 | 6,142,918 | 11,238,934 | 3,798,891 | 6,022,030 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General administration | 3,618,567 | 4,512,555 | 3,892,959 | 4,606,270 | 3,551,729 | 4,810,438 |
| Financial administration | 859,959 | 943,598 | 809,775 | 1,068,313 | 921,520 | 944,536 |
| Administration of justice | 6,959,832 | 6,379,851 | 7,034,156 | 10,931,635 | 6,134,873 | 6,577,280 |
| Construction and maintenance | 259,248 | 249,837 | 250,388 | 470,389 | 268,955 | 260,704 |
| Health and human services | 5,577,456 | 5,911,422 | 4,863,636 | 9,692,645 | 3,347,303 | 3,288,496 |
| Cooperative services | 65,097 | 65,305 | 67,388 | 95,920 | 73,762 | 64,888 |
| Public safety | 4,793,882 | 4,795,208 | 4,778,696 | 9,228,530 | 5,051,593 | 5,011,912 |
| Parks and recreation | 294,176 | 502,947 | 299,342 | 538,984 | 273,895 | 318,531 |
| Libraries and education | 1,417,213 | 1,479,865 | 1,500,363 | 2,077,952 | 1,278,736 | 1,365,771 |
| Capital Outlay | 1,577,873 | 1,760,860 | 1,393,509 | (439,201) | - | 252,784 |
| Total Expenditures | 25,423,303 | 26,601,448 | 24,890,212 | 38,271,437 | 20,902,366 | 22,895,340 |
| Excess (Deficiency) of Revenues | | | | | | |
| Over (Under) Expenditures | (8,607,242) | (20,300,299) | (18,747,294) | (27,032,503) | (17,103,475) | (16,873,310) |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | - | - | 10,598 | 2,089 | - | - |
| Transfers (out) | - | (570,430) | - | - | - | (16,958,378) |
| Total Other Financing Sources (Uses) | - | (570,430) | 10,598 | 2,089 | - | (16,958,378) |
| Net Change in Fund Balances | (8,607,242) | (20,870,729) | (18,736,696) | (27,030,414) | (17,103,475) | (33,831,688) |
| Fund Balances, Beginning of Period | 167,623,168 | 159,015,926 | 138,145,197 | 119,408,501 | 92,378,087 | 75,274,612 |
| Fund Balances, End of Period | \$ 159,015,926 | \$ 138,145,197 | \$ 119,408,501 | \$ 92,378,087 | \$ 75,274,612 | \$ 41,442,924 |



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

Page 2 of 2

| | 12/31/21 | 1/31/22 | 2/28/22 | 3/31/22 | 4/30/22 | 5/31/22 |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| Property taxes | \$ 26,341,289 | \$ 163,476,382 | \$ 74,331,287 | \$ 4,780,563 | \$ 3,102,954 | \$ 676,476 |
| Fines and fees | 2,878,404 | 2,871,339 | 2,624,017 | 3,439,105 | 3,912,070 | 2,905,029 |
| Intergovernmental | 2,661,668 | 1,695,029 | 2,166,664 | 1,429,343 | 2,358,590 | 2,721,199 |
| Earnings on investments | 146,878 | 128,368 | 87,144 | 97,562 | 142,354 | 314,906 |
| Miscellaneous | 5,512,703 | 1,357,712 | 1,030,385 | 1,310,166 | 3,729,505 | 1,082,083 |
| Total Revenues | 37,540,942 | 169,528,830 | 80,239,497 | 11,056,739 | 13,245,473 | 7,699,693 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General administration | 5,253,799 | 4,363,296 | 7,193,045 | 13,514,213 | 6,141,300 | 6,101,002 |
| Financial administration | 985,242 | 963,687 | 964,104 | 929,086 | 1,224,929 | 1,034,593 |
| Administration of justice | 8,503,538 | 7,546,624 | 7,811,721 | 7,139,776 | 9,649,875 | 7,370,807 |
| Construction and maintenance | 272,595 | 272,341 | 283,693 | 302,151 | 372,244 | 272,925 |
| Health and human services | 4,131,871 | 4,986,114 | 4,908,110 | 3,769,732 | 5,096,817 | 3,805,109 |
| Cooperative services | 63,976 | 155,083 | 67,287 | 65,725 | 181,292 | 66,677 |
| Public safety | 5,090,686 | 5,101,124 | 6,256,573 | 5,677,777 | 7,396,184 | 5,477,322 |
| Parks and recreation | 334,311 | 430,954 | 320,191 | 545,386 | 482,047 | 345,307 |
| Libraries and education | 1,486,152 | 1,370,056 | 1,597,154 | 1,547,663 | 2,033,914 | 1,546,781 |
| Capital Outlay | 976,257 | 706,458 | 208,146 | 171,174 | 540,903 | 166,705 |
| Total Expenditures | 27,098,427 | 25,895,737 | 29,610,024 | 33,662,683 | 33,119,505 | 26,187,228 |
| Excess (Deficiency) of Revenues | | | | | | |
| Over (Under) Expenditures | 10,442,515 | 143,633,093 | 50,629,473 | (22,605,944) | (19,874,032) | (18,487,535) |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - |
| Net Change in Fund Balances | 10,442,515 | 143,633,093 | 50,629,473 | (22,605,944) | (19,874,032) | (18,487,535) |
| Fund Balances, Beginning of Period | 41,442,924 | 51,885,439 | 195,518,532 | 246,148,005 | 223,542,061 | 203,668,029 |
| Fund Balances, End of Period | \$ 51,885,439 | \$ 195,518,532 | \$ 246,148,005 | \$ 223,542,061 | \$ 203,668,029 | \$ 185,180,494 |

