

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

For the Ten Months Ended July 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

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
Ed.Sturdivant@fortbendcountytexas.gov

September 14, 2022

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

Gentlemen:

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas

July 2022 Monthly Financial Report

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

	Primary Government Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 463,752,304	\$ 287,542,447	\$ 751,294,751
Investments	-	10,028,197	10,028,197
Receivables:			
Taxes, net	11,217,426	-	11,217,426
Grants	8,568,779	-	8,568,779
Fines and fees	47,875,716	-	47,875,716
Other	36,255,329	83,633	36,338,962
Prepaid items	1,979,161	-	1,979,161
Due from component units	10,194,969	-	10,194,969
Capital assets, not being depreciated	638,078,371	92,775,218	730,853,589
Capital assets, net of accumulated depreciation	2,327,699,142	346,092,641	2,673,791,783
Total Assets	3,545,621,197	736,522,136	4,282,143,333
Deferred Outflows of Resources			
Deferred outflows - debt refunding	3,592,885	2,490,779	6,083,664
Deferred outflows related to post-employment benefits	176,961,330	-	176,961,330
Total Deferred Outflows of Resources	180,554,215	2,490,779	183,044,994
Liabilities			
Accounts payable and accrued expenses	30,923,393	744,250	31,667,643
Retainage payable	5,052,178	1,767,304	6,819,482
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	97,465,874	-	97,465,874
Due to primary government	-	10,194,968	10,194,968
Due to other governments	22,827,598	-	22,827,598
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	805,126,602	490,202,948	1,295,329,550
Net pension liability	78,846,465	-	78,846,465
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,720,308,255	517,332,343	2,237,640,598
Deferred Inflows of Resources			
Deferred inflows - debt refunding	-	10,061,680	10,061,680
Deferred inflows related to post-employment benefits	102,583,626	-	102,583,626
Total Deferred Inflows of Resources	102,583,626	10,061,680	112,645,306
Net Position (Deficit)			
Net investment in capital assets	2,167,811,813	12,639,192	2,180,451,005
Restricted for:			
Debt service	52,993,315	31,812,550	84,805,865
Construction and maintenance	78,060,266	-	78,060,266
Other	30,187,691	-	30,187,691
Unrestricted	(425,769,554)	167,167,150	(258,602,404)
Total Net Position	\$ 1,903,283,531	\$ 211,618,892	\$ 2,114,902,423

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2022

				Net (Expense) Revenue and Changes in Net Position	
				Primary Government	Component Units
Functions/Programs	Expenses	Program Revenues		Governmental Activities	
		Charges for Services	Operating Grants and Contributions		
Primary Government					
Governmental Activities:					
General administration	\$ 69,335,281	\$ 10,559,343	\$ 3,214,988	\$ (55,560,950)	
Financial administration	10,024,115	9,446,907	-	(416,419)	
Administration of justice	102,682,097	8,684,416	7,374,204	(86,537,665)	
Construction and maintenance	53,074,083	5,900,768	1,056,658	(39,279,630)	
Health and human services	115,237,159	10,745,643	90,341,552	(14,149,964)	
Cooperative services	1,018,565	-	-	(1,018,565)	
Public safety	63,272,376	12,211,458	4,560,091	(46,500,827)	
Parks and recreation	9,117,954	194,228	102,385	(8,816,841)	
Libraries and education	16,738,166	95,782	24,895	(16,617,489)	
Interest on long-term debt	11,906,792	-	-	(11,906,792)	
Total Primary Government	<u>\$ 452,406,588</u>	<u>\$ 57,838,545</u>	<u>\$ 106,674,773</u>	<u>(280,805,142)</u>	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -		\$ -
FBC Toll Road Authority	20,692,586	36,233,232	-		15,869,463
FB Grand Parkway Toll Road Authority	13,135,372	22,729,732	-		11,931,924
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	12,500	1,000	-		(11,500)
Total Component Units	<u>\$ 33,840,458</u>	<u>\$ 58,963,964</u>	<u>\$ -</u>		<u>27,789,887</u>
General Revenues:					
Property taxes, penalties, and interest				365,069,418	-
Sales taxes				13,214,444	-
Earnings on investments				2,626,492	953,925
Miscellaneous				7,300,470	-
Total General Revenues				<u>388,210,824</u>	<u>953,925</u>
Changes in Net Position				107,405,682	28,743,812
Net Position, Beginning of Year, as restated				<u>1,795,877,849</u>	<u>182,875,080</u>
Net Position, End of Period				\$ 1,903,283,531	\$ 211,618,892

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****July 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	\$ 165,248,987	\$ 30,259,381	\$ 48,569,804	\$ 98,649,888	\$ 107,936,818	\$ 450,664,878
Taxes receivable, net	8,777,095	1,200,601	-	-	1,239,729	11,217,425
Grants receivable	7,053,741	-	-	-	1,515,039	8,568,780
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	11,983,664	24,177,306	33,171	-	87,895	36,282,036
Due from other funds	8,337,038	-	-	-	480,782	8,817,820
Due from component units	10,194,969	-	-	-	-	10,194,969
Prepaid items	1,922,461	-	-	-	2,275	1,924,736
Total Assets	\$ 261,393,671	\$ 55,637,288	\$ 48,602,975	\$ 98,649,888	\$ 111,262,538	\$ 575,546,360
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 16,305,895	\$ -	\$ -	\$ 6,828,953	\$ 43,955	\$ 23,178,803
Accrued payroll	920	-	-	-	-	920
Retainage payable	72,899	-	4,956,170	-	23,108	5,052,177
Due to other funds	461,615	-	10,631,432	460,841	3,958,011	15,511,899
Due to other governments	20,136,139	-	-	-	2,826,017	22,962,156
Unearned revenues	2,656,854	-	-	91,360,094	3,419,876	97,436,824
Total Liabilities	39,634,322	-	15,587,602	98,649,888	10,270,967	164,142,779
Deferred Inflows of Resources						
Unavailable revenue-property taxes	8,777,095	1,200,601	-	-	1,239,729	11,217,425
Unavailable revenue-other	59,021,412	24,463,652	-	-	-	83,485,064
Total Deferred Inflows of Resources	67,798,507	25,664,253	-	-	1,239,729	94,702,489
Fund Balances						
Nonspendable	1,922,461	-	-	-	2,275	1,924,736
Restricted	8,496,115	29,973,035	33,015,373	-	99,749,567	171,234,090
Committed	44,877,335	-	-	-	-	44,877,335
Unassigned	98,664,931	-	-	-	-	98,664,931
Total Fund Balances	153,960,842	29,973,035	33,015,373	-	99,751,842	316,701,092
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 261,393,671	\$ 55,637,288	\$ 48,602,975	\$ 98,649,888	\$ 111,262,538	\$ 575,546,360

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

Total fund balances, governmental funds \$ 316,701,092

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. 2,965,251,910

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 94,702,487

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	(740,588,789)
Deferred charges on debt refunding	3,592,885
Compensated absences	(13,151,666)
Premiums on issuance of debt	(93,889,161)
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.

12,696,665

Net Position of Governmental Activities

\$ 1,903,283,531

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

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 273,704,518	\$ 64,345,378	\$ -	\$ -	\$ 24,277,623	\$ 362,327,519
Sales taxes	-	-	-	-	13,214,444	13,214,444
Fines and fees	37,833,272	-	-	-	9,910,227	47,743,499
Intergovernmental	21,322,341	4,583,064	3,383,472	67,857,538	12,993,470	110,139,885
Earnings on investments	1,621,850	124,277	258,889	286,544	332,693	2,624,253
Miscellaneous	18,284,385	1,763,402	3,105,106	189,778	3,976,230	27,318,901
Total Revenues	352,766,366	70,816,121	6,747,467	68,333,860	64,704,687	563,368,501
Expenditures						
Current:						
General administration	63,367,846	-	509,890	-	1,866,372	65,744,108
Financial administration	9,850,110	-	-	-	43,184	9,893,294
Administration of justice	76,000,834	-	33,000	-	20,972,835	97,006,669
Construction and maintenance	3,064,956	-	12,760,846	-	28,421,410	44,247,212
Health and human services	42,387,846	-	77,184	67,754,100	2,381,827	112,600,957
Cooperative services	961,570	-	-	-	-	961,570
Public safety	56,025,857	-	611,080	-	2,964,443	59,601,380
Parks and recreation	3,844,116	-	404,873	-	-	4,248,989
Libraries and education	15,194,254	-	2,202	-	23,656	15,220,112
Capital Outlay	3,527,844	22,018,098	63,912,039	579,760	3,335,120	93,372,861
Debt Service:						
Principal	-	37,930,202	-	-	-	37,930,202
Interest and fiscal charges	-	17,399,108	-	-	-	17,399,108
Debt issuance costs	-	-	777,633	-	-	777,633
Total Expenditures	274,225,233	77,347,408	79,088,747	68,333,860	60,008,847	559,004,095
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,541,133	(6,531,287)	(72,341,280)	-	4,695,840	4,364,406
Other Financing Sources (Uses)						
Transfers in	-	-	297,011	-	17,065,860	17,362,871
Transfers (out)	(16,958,378)	-	-	-	(404,493)	(17,362,871)
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	91,080,279	-	16,661,367	112,801,366
Net Change in Fund Balances	61,582,755	15,486,811	18,738,999	-	21,357,207	117,165,772
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	\$ 153,960,842	\$ 29,973,035	\$ 33,015,373	\$ -	\$ 99,751,842	\$ 316,701,092

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 Ten Months Ended July 31, 2022

Net change in fund balances - total governmental funds	\$ 117,165,772
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 \$95,073,446 exceeded depreciation \$36,375,429 in the current period.	58,698,017
Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements.	90,312
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.	(215,401)
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	37,930,202
Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting.	(3,358,563)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>3,626,761</u>
Change in net position of governmental activities	<u>\$ 107,405,682</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
July 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	\$ 37,491,717	\$ 9,950,517	\$ 6,492,848	\$ 12,033,921	\$ 19,088,796
Taxes receivable, net	-	-	-	861,380	378,349
Grants receivable	-	-	30,022	-	-
Other receivables	16,880	-	49,753	21,262	-
Due from other funds	-	-	-	43,543	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 37,508,597	\$ 9,950,517	\$ 6,572,623	\$ 12,960,106	\$ 19,467,145
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	11,618	11,490	-	-	-
Due to other funds	433,104	-	1,293,557	819,165	636,063
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	444,722	11,490	1,293,557	819,165	636,063
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	861,380	378,349
Total Deferred Inflows of Resources	-	-	-	861,380	378,349
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	37,063,875	9,939,027	5,279,066	11,279,561	18,452,733
Total Fund Balances	37,063,875	9,939,027	5,279,066	11,279,561	18,452,733
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 37,508,597	\$ 9,950,517	\$ 6,572,623	\$ 12,960,106	\$ 19,467,145

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
July 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>
Assets					
Cash and cash equivalents	\$ 1,325,070	\$ 4,623	\$ 27,583	\$ 1,233,513	\$ 572,448
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	35,068	945
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,325,070</u>	<u>\$ 4,623</u>	<u>\$ 27,583</u>	<u>\$ 1,268,581</u>	<u>\$ 573,393</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	15,268	3,626
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,268</u>	<u>3,626</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	1,325,070	4,623	27,583	1,253,313	569,767
Total Fund Balances	<u>1,325,070</u>	<u>4,623</u>	<u>27,583</u>	<u>1,253,313</u>	<u>569,767</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,325,070</u>	<u>\$ 4,623</u>	<u>\$ 27,583</u>	<u>\$ 1,268,581</u>	<u>\$ 573,393</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
July 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	\$ 7,209	\$ 101,595	\$ 164,466	\$ 55,855	\$ 227,192
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,000	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,209	\$ 101,595	\$ 165,466	\$ 55,855	\$ 227,192
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,209	101,595	165,466	55,855	227,192
Total Fund Balances	7,209	101,595	165,466	55,855	227,192
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,209	\$ 101,595	\$ 165,466	\$ 55,855	\$ 227,192

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
July 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	\$ 27,283	\$ 4,700	\$ 8,169	\$ 211,370	\$ 6,012,195
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	5	-	-	-	156,361
Prepaid items	-	-	-	-	1,500
Total Assets	<u>\$ 27,288</u>	<u>\$ 4,700</u>	<u>\$ 8,169</u>	<u>\$ 211,370</u>	<u>\$ 6,170,056</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	167	-	-	(976)	670
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>167</u>	<u>-</u>	<u>-</u>	<u>(976)</u>	<u>670</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	-	-	-	-	1,500
Restricted	27,121	4,700	8,169	212,346	6,167,886
Total Fund Balances	<u>27,121</u>	<u>4,700</u>	<u>8,169</u>	<u>212,346</u>	<u>6,169,386</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 27,288</u>	<u>\$ 4,700</u>	<u>\$ 8,169</u>	<u>\$ 211,370</u>	<u>\$ 6,170,056</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
July 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	\$ 65,446	\$ 140,241	\$ 5,630,838	\$ 21,876	\$ 148,962
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	100	-
Prepaid items	-	-	-	-	400
Total Assets	<u>\$ 65,446</u>	<u>\$ 140,241</u>	<u>\$ 5,630,838</u>	<u>\$ 21,976</u>	<u>\$ 149,362</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	28,453	3,316	-	437
Due to other governments	-	-	2,457,650	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>28,453</u>	<u>2,460,966</u>	<u>-</u>	<u>437</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	-	-	-	-	400
Restricted	65,446	111,788	3,169,872	21,976	148,525
Total Fund Balances	<u>65,446</u>	<u>111,788</u>	<u>3,169,872</u>	<u>21,976</u>	<u>148,925</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 65,446</u>	<u>\$ 140,241</u>	<u>\$ 5,630,838</u>	<u>\$ 21,976</u>	<u>\$ 149,362</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
July 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	\$ 37,958	\$ (1,234,123)	\$ 61	\$ 170,653
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	13,691	1,273,211	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	375	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 51,649</u>	<u>\$ 39,463</u>	<u>\$ 61</u>	<u>\$ 170,653</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	1,542	39,463	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	409,347	-	-	61	170,566
Total Liabilities	<u>409,347</u>	<u>1,542</u>	<u>39,463</u>	<u>61</u>	<u>170,566</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	-	-	375	-	-
Restricted	-	50,107	(375)	-	87
Total Fund Balances	<u>-</u>	<u>50,107</u>	<u>-</u>	<u>-</u>	<u>87</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 51,649</u>	<u>\$ 39,463</u>	<u>\$ 61</u>	<u>\$ 170,653</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
July 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	\$ 34,659	\$ 111,380	\$ 550,504	\$ 1,839,371	\$ 2,571,383
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	198,115	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	80,688	163,072
Prepaid items	-	-	-	-	-
Total Assets	\$ 34,659	\$ 111,380	\$ 748,619	\$ 1,920,059	\$ 2,734,455
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 43,955
Retainage payable	-	-	-	-	-
Due to other funds	-	1,579	446,005	19,900	187,871
Due to other governments	-	-	-	-	-
Unearned revenues	34,659	-	302,614	-	2,502,629
Total Liabilities	34,659	1,579	748,619	19,900	2,734,455
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	109,801	-	1,900,159	-
Total Fund Balances	-	109,801	-	1,900,159	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 34,659	\$ 111,380	\$ 748,619	\$ 1,920,059	\$ 2,734,455

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

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets		
Cash and cash equivalents	\$ 2,397,192	\$ 107,936,818
Taxes receivable, net	-	1,239,729
Grants receivable	-	1,515,039
Other receivables	-	87,895
Due from other funds	-	480,782
Prepaid items	-	2,275
Total Assets	\$ 2,397,192	\$ 111,262,538
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 43,955
Retainage payable	-	23,108
Due to other funds	28,801	3,958,011
Due to other governments	368,367	2,826,017
Unearned revenues	-	3,419,876
Total Liabilities	397,168	10,270,967
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,239,729
Total Deferred Inflows of Resources	-	1,239,729
Fund Balances:		
Nonspendable	-	2,275
Restricted	2,000,024	99,749,567
Total Fund Balances	2,000,024	99,751,842
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,397,192	\$ 111,262,538

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

Page 1 of 8

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 14,831,883	\$ 9,445,740
Sales taxes	13,214,444	-	-	-	-
Fines and fees	-	-	-	5,278,881	-
Intergovernmental	-	2,411,879	485,818	134,978	1,948,480
Earnings on investments	117,579	31,943	41,376	53,499	77,102
Miscellaneous	-	-	3,764	131,442	154,193
Total Revenues	13,332,023	2,443,822	530,958	20,430,683	11,625,515
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	13,522,121	-	-
Construction and maintenance	3,360,102	229,800	-	17,641,336	7,189,350
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	683,873	-	46,764	33,083	1,948,480
Total Expenditures	4,043,975	229,800	13,568,885	17,674,419	9,137,830
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	9,288,048	2,214,022	(13,037,927)	2,756,264	2,487,685
Other Financing Sources (Uses)					
Transfers in	-	-	16,958,378	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	16,958,378	-	-
Net Change in Fund Balances	9,288,048	2,214,022	3,920,451	2,756,264	2,487,685
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	\$ 37,063,875	\$ 9,939,027	\$ 5,279,066	\$ 11,279,561	\$ 18,452,733

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 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	-	-	-	330,199	40,525
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	999	3	22	959	461
Miscellaneous	-	-	36,724	4,309	-
Total Revenues	<u>69,019</u>	<u>3</u>	<u>36,746</u>	<u>335,467</u>	<u>63,246</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	401,530	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	44,052	-	-
Public safety	-	-	-	-	104,719
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>44,052</u>	<u>401,530</u>	<u>104,719</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	69,019	3	(7,306)	(66,063)	(41,473)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	69,019	3	(7,306)	(66,063)	(41,473)
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>\$ 1,325,070</u>	<u>\$ 4,623</u>	<u>\$ 27,583</u>	<u>\$ 1,253,313</u>	<u>\$ 569,767</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 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	-	2	10,515	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	6	78	121	42	-
Miscellaneous	-	24,895	1	-	10,383
Total Revenues	6	24,975	10,637	42	10,383
Expenditures					
Current:					
General administration	2,440	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	23,656	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	2,440	23,656	-	-	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,434)	1,319	10,637	42	10,382
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 (2,434)	 1,319	 10,637	 42	 10,382
Fund Balances, Beginning of Year	9,643	100,276	154,829	55,813	216,810
Fund Balances, End of Period	\$ 7,209	\$ 101,595	\$ 165,466	\$ 55,855	\$ 227,192

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 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	875	-	-	-	1,805,874
Intergovernmental	112	-	-	-	-
Earnings on investments	-	4	6	183	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>987</u>	<u>4</u>	<u>6</u>	<u>183</u>	<u>1,805,874</u>
Expenditures					
Current:					
General administration	-	-	-	73,609	1,010,091
Financial administration	-	-	-	-	-
Administration of justice	7,722	-	-	-	16,543
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>7,722</u>	<u>-</u>	<u>-</u>	<u>73,609</u>	<u>1,026,634</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(6,735)	4	6	(73,426)	779,240
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(6,735)	4	6	(73,426)	779,240
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>\$ 27,121</u>	<u>\$ 4,700</u>	<u>\$ 8,169</u>	<u>\$ 212,346</u>	<u>\$ 6,169,386</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 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	956	-
Intergovernmental	-	-	4,512	-	38,220
Earnings on investments	2,053	271	2,072	-	133
Miscellaneous	10,759	499,375	1,922,359	-	-
Total Revenues	12,812	499,646	1,928,944	956	38,353
Expenditures					
Current:					
General administration	-	780,232	-	-	-
Financial administration	43,184	-	-	-	-
Administration of justice	-	-	67,288	-	-
Construction and maintenance	-	-	822	-	-
Health and human services	-	-	-	-	-
Public safety	-	(1)	1,755,973	-	120,774
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	45,459	-	-
Total Expenditures	43,184	780,231	1,869,542	-	120,774
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(30,372)	(280,585)	59,402	956	(82,421)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(30,372)	(280,585)	59,402	956	(82,421)
Fund Balances, Beginning of Year	95,818	392,373	3,110,470	21,020	231,346
Fund Balances, End of Period	\$ 65,446	\$ 111,788	\$ 3,169,872	\$ 21,976	\$ 148,925

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 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	-	13,995	2,959,207	-	51
Earnings on investments	-	50	-	-	36
Miscellaneous	-	-	(155,910)	-	-
Total Revenues	<u>-</u>	<u>14,045</u>	<u>2,803,297</u>	<u>-</u>	<u>87</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	77,269	2,260,506	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>542,791</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>77,269</u>	<u>2,803,297</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	-	(63,224)	-	-	87
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(63,224)	-	-	87
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>\$ 50,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 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	-	-	-	803,159	1,639,240
Intergovernmental	97,476	133,386	2,211,416	-	2,463,660
Earnings on investments	45	-	-	-	3,650
Miscellaneous	-	-	-	5,000	2,645
Total Revenues	<u>97,521</u>	<u>133,386</u>	<u>2,211,416</u>	<u>808,159</u>	<u>4,109,195</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	104,776	2,211,416	566,914	4,074,525
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	97,522	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	34,670
Total Expenditures	<u>97,521</u>	<u>104,776</u>	<u>2,211,416</u>	<u>566,914</u>	<u>4,109,195</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	-	28,610	-	241,245	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	107,482
Transfers (out)	-	-	-	-	(107,482)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	28,610	-	241,245	-
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>\$ 109,801</u>	<u>\$ -</u>	<u>\$ 1,900,159</u>	<u>\$ -</u>

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

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 24,277,623
Sales taxes	-	13,214,444
Fines and fees	-	9,910,227
Intergovernmental	-	12,993,470
Earnings on investments	-	332,693
Miscellaneous	1,326,291	3,976,230
Total Revenues	<u>1,326,291</u>	<u>64,704,687</u>
Expenditures		
Current:		
General administration	-	1,866,372
Financial administration	-	43,184
Administration of justice	-	20,972,835
Construction and maintenance	-	28,421,410
Health and human services	-	2,381,827
Public safety	885,456	2,964,443
Libraries and education	-	23,656
Capital Outlay	-	3,335,120
Total Expenditures	<u>885,456</u>	<u>60,008,847</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	440,835	4,695,840
Other Financing Sources (Uses)		
Transfers in	-	17,065,860
Transfers (out)	(297,011)	(404,493)
Total Other Financing Sources (Uses)	<u>(297,011)</u>	<u>16,661,367</u>
Net Change in Fund Balances	143,824	21,357,207
Fund Balances, Beginning of Year	<u>1,856,200</u>	<u>78,394,635</u>
Fund Balances, End of Period	<u>\$ 2,000,024</u>	<u>\$ 99,751,842</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 (FBCAD #6)
754	Central Appraisal District 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
July 31, 2022

Page 1 of 4

Fund Number	MAJ-750 Mission Bend/4 Corners (FBCAD #6)	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Bonds	MAJ-762 Mobility Project 2019
Assets				
Cash and cash equivalents	\$ 377,615	\$ -	\$ 5,847,005	\$ (62,500)
Other receivables	-	33,171	-	-
Total Assets	<u>\$ 377,615</u>	<u>\$ 33,171</u>	<u>\$ 5,847,005</u>	<u>\$ (62,500)</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 405,973	\$ -
Due to other funds	207	1,546,632	578,570	-
Total Liabilities	<u>207</u>	<u>1,546,632</u>	<u>984,543</u>	<u>-</u>
Fund Balances				
Restricted	377,408	(1,513,461)	4,862,462	(62,500)
Total Fund Balances	<u>377,408</u>	<u>(1,513,461)</u>	<u>4,862,462</u>	<u>(62,500)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 377,615</u>	<u>\$ 33,171</u>	<u>\$ 5,847,005</u>	<u>\$ (62,500)</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
July 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	\$ 17,302,929	\$ -	\$ 2,717,092	\$ 1,505,310
Other receivables	-	-	-	-
Total Assets	\$ 17,302,929	\$ -	\$ 2,717,092	\$ 1,505,310
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 25,855	\$ -	\$ 1,684,382	\$ -
Due to other funds	-	4,459,756	-	-
Total Liabilities	25,855	4,459,756	1,684,382	-
Fund Balances				
Restricted	17,277,074	(4,459,756)	1,032,710	1,505,310
Total Fund Balances	17,277,074	(4,459,756)	1,032,710	1,505,310
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,302,929	\$ -	\$ 2,717,092	\$ 1,505,310

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
July 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	\$ -	\$ 140,992	\$ 8,341,274	\$ 12,400,087
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 140,992</u>	<u>\$ 8,341,274</u>	<u>\$ 12,400,087</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 653,629	\$ 2,186,331
Due to other funds	<u>1,099,053</u>	<u>-</u>	<u>602,736</u>	<u>2,344,478</u>
Total Liabilities	<u>1,099,053</u>	<u>-</u>	<u>1,256,365</u>	<u>4,530,809</u>
Fund Balances				
Restricted	<u>(1,099,053)</u>	<u>140,992</u>	<u>7,084,909</u>	<u>7,869,278</u>
Total Fund Balances	<u>(1,099,053)</u>	<u>140,992</u>	<u>7,084,909</u>	<u>7,869,278</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 140,992</u>	<u>\$ 8,341,274</u>	<u>\$ 12,400,087</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
July 31, 2022

Page 4 of 4

	<u>Totals Capital Projects Funds</u>
Assets	
Cash and cash equivalents	\$ 48,569,804
Other receivables	<u>33,171</u>
Total Assets	<u>\$ 48,602,975</u>
 Liabilities and Fund Balances	
Liabilities	
Retainage payable	\$ 4,956,170
Due to other funds	<u>10,631,432</u>
Total Liabilities	<u>15,587,602</u>
 Fund Balances	
Restricted	<u>33,015,373</u>
Total Fund Balances	<u>33,015,373</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 48,602,975</u>

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

Page 1 of 4

Fund Number	MAJ-750 Mission Bend/4 Corners (FBCAD #6)	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Bonds	MAJ-762 Mobility Project 2019
Revenues				
Earnings on investments	\$ 287	\$ 36,802	\$ 28,023	\$ 3,461
Miscellaneous	-	112,050	-	369,986
Total Revenues	<u>287</u>	<u>148,852</u>	<u>28,023</u>	<u>5,082,386</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	3,653	-	-	2,750
Health and human services	-	-	3,013	-
Public safety	-	-	-	-
Parks and recreation	-	-	62,413	-
Capital Outlay	-	-	6,999,424	(2,845,637)
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>3,653</u>	<u>-</u>	<u>7,072,930</u>	<u>(2,842,887)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
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	(3,366)	148,852	(7,044,907)	7,925,273
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>\$ 377,408</u>	<u>\$ (1,513,461)</u>	<u>\$ 4,862,462</u>	<u>\$ (62,500)</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 Ten Months Ended July 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	\$ 65,089	\$ -	\$ 12,120	\$ 8,561
Miscellaneous	-	-	2,161,400	-
Total Revenues	<u>65,089</u>	<u>-</u>	<u>12,120</u>	<u>8,561</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	484,287	1,269,452	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	682,145	-	5,574,956	4,659,800
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,166,432</u>	<u>1,269,452</u>	<u>5,574,956</u>	<u>4,659,800</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
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	(1,101,343)	(1,269,452)	(5,562,836)	(4,651,239)
Fund Balances, Beginning of Year	<u>18,378,417</u>	<u>(3,190,304)</u>	<u>6,595,546</u>	<u>6,156,549</u>
Fund Balances, End of Period	<u>\$ 17,277,074</u>	<u>\$ (4,459,756)</u>	<u>\$ 1,032,710</u>	<u>\$ 1,505,310</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 Ten Months Ended July 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	\$ -	\$ 107	\$ 42,072	\$ 62,367
Miscellaneous	-	-	-	461,670
Total Revenues	<u>-</u>	<u>107</u>	<u>42,072</u>	<u>1,359,970</u>
Expenditures				
Current:				
Administration of justice	-	-	33,000	-
Construction and maintenance	-	-	187,154	10,813,550
Health and human services	-	-	74,171	-
Public safety	-	-	611,080	-
Parks and recreation	147,971	-	194,489	-
Capital Outlay	538,259	1	21,971,730	26,331,361
Debt Service:				
Bond issuance costs	-	-	339,416	438,217
Total Expenditures	<u>686,230</u>	<u>1</u>	<u>23,915,052</u>	<u>37,583,128</u>
Other Financing Sources (Uses)				
Transfers in	-	-	297,011	-
Transfers (out)	-	-	-	-
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>40,634,103</u>	<u>50,446,176</u>
Net Change in Fund Balances	(686,230)	106	16,761,123	14,223,018
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>\$ (1,099,053)</u>	<u>\$ 140,992</u>	<u>\$ 7,084,909</u>	<u>\$ 7,869,278</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 Ten Months Ended July 31, 2022

Page 4 of 4

	Totals Capital Projects Funds
Revenues	
Earnings on investments	\$ 258,889
Miscellaneous	3,105,106
Total Revenues	<u>6,747,467</u>
Expenditures	
Current:	
Administration of justice	33,000
Construction and maintenance	12,760,846
Health and human services	77,184
Public safety	611,080
Parks and recreation	404,873
Capital Outlay	63,912,039
Debt Service:	
Bond issuance costs	777,633
Total Expenditures	<u>79,088,747</u>
Other Financing Sources (Uses)	
Transfers in	297,011
Transfers (out)	-
General obligation bonds issued	77,305,000
Premium on general obligation bonds issued	13,478,268
Total Other Financing Sources (Uses)	<u>91,080,279</u>
Net Change in Fund Balances	18,738,999
Fund Balances, Beginning of Year	<u>14,276,374</u>
Fund Balances, End of Period	<u>\$ 33,015,373</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 Ten Months Ended July 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	\$ 273,704,518	\$ (1,746,909)	99%
Fines and fees	35,792,119	35,792,119	35,408,222	(383,897)	99%
Intergovernmental	5,240,354	5,290,354	2,392,442	(2,897,912)	45%
Earnings on investments	1,678,940	1,678,940	1,584,721	(94,219)	94%
Miscellaneous	2,821,146	3,141,593	2,344,152	(797,441)	75%
Total Revenues	320,983,986	321,354,433	315,434,055	(5,920,378)	98%
Expenditures					
Current:					
General administration	73,371,439	72,939,744	57,929,566	15,010,178	79%
Financial administration	15,977,303	12,465,838	9,850,110	2,615,728	79%
Administration of justice	94,416,108	97,936,065	73,824,134	24,111,931	75%
Construction and maintenance	3,765,684	3,815,545	2,858,116	957,429	75%
Health and human services	34,879,687	34,786,185	24,466,945	10,319,240	70%
Cooperative services	1,306,958	1,306,958	961,570	345,388	74%
Public safety	61,946,216	62,139,534	44,921,716	17,217,818	72%
Parks and recreation	4,916,284	4,942,716	3,844,116	1,098,600	78%
Libraries and education	20,422,305	20,279,550	15,194,227	5,085,323	75%
Capital Outlay	15,000	391,090	419,319	(28,229)	107%
Total Expenditures	311,016,984	311,003,225	234,269,819	76,733,406	75%
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,967,002	10,351,208	81,164,236	70,813,028	
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)	64,205,858	79,042,825	
Net adjustment to reflect operations in accordance with GAAP (a)			(2,623,103)		
Fund Balances, Beginning of Year	92,378,087	92,378,087	92,378,087		
Fund Balances, End of Period	\$ 77,156,914	\$ 77,541,120	\$ 153,960,842	\$ 76,419,722	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Ten Months Ended July 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	\$ 315,434,055	\$ 37,332,311	\$ 352,766,366
Expenditures	<u>234,269,819</u>	<u>40,107,154</u>	<u>274,376,973</u>
Net Change in Fund Balance	64,205,858	(2,774,843)	61,431,015
Fund Balance, Beginning of Year			<u>92,378,087</u>
Fund Balance, End of Period			<u><u>\$ 153,809,102</u></u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Ten Months Ended July 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	\$ 64,345,378	\$ 135,694	100%
Intergovernmental	730,000	730,000	4,583,064	3,853,064	628%
Earnings on investments	31,000	31,000	124,277	93,277	401%
Miscellaneous	1,047,048	1,047,048	1,763,402	716,354	168%
Total Revenues	66,017,732	66,017,732	70,816,121	4,798,389	107%
Expenditures					
Capital Outlay	-	-	22,018,098	(22,018,098)	
Debt Service:					
Principal	39,370,303	39,226,399	37,930,202	1,296,197	97%
Interest and fiscal charges	31,777,886	31,921,790	17,399,108	14,522,682	55%
Total Expenditures	71,148,189	71,148,189	77,347,408	(6,199,219)	109%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,130,457)	(5,130,457)	(6,531,287)	(1,400,830)	
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)	15,486,811	20,617,268	
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	\$ 29,973,036	\$ 20,617,268	

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 Ten Months Ended July 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	\$ 14,831,883	\$ (15,269)	100%
Fines and fees	6,899,439	6,899,439	5,278,881	(1,620,558)	77%
Intergovernmental	300,000	300,000	134,978	(165,022)	45%
Earnings on investments	25,000	25,000	53,499	28,499	214%
Miscellaneous	208,000	208,000	131,442	(76,558)	63%
Total Revenues	<u>22,279,591</u>	<u>22,279,591</u>	<u>20,430,683</u>	<u>(1,848,908)</u>	<u>92%</u>
Expenditures					
Current:					
Salaries and personnel costs	11,705,233	11,705,233	8,509,798	3,195,435	73%
Operating costs	14,511,567	14,511,567	9,089,545	5,422,022	63%
Information technology costs	12,854	12,854	3,240	9,614	25%
Capital acquisitions	142,100	142,100	71,835	70,265	51%
Total Expenditures	<u>26,371,754</u>	<u>26,371,754</u>	<u>17,674,418</u>	<u>8,697,336</u>	<u>67%</u>
Net Change in Fund Balances - Budgetary Basis	(4,092,163)	(4,092,163)	2,756,265	6,848,428	
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>\$ 11,279,561</u>	<u>\$ 6,848,427</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 20,430,683	\$ -	\$ 20,430,683
Expenditures	<u>17,674,418</u>	<u>1</u>	<u>17,674,419</u>
Net Change in Fund Balance	2,756,265	(1)	2,756,264
Fund Balance, Beginning of Year			<u>8,523,297</u>
Fund Balance, End of Period			<u>\$ 11,279,561</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Ten Months Ended July 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	\$ 9,445,740	\$ (159,514)	98%
Earnings on investments	15,000	15,000	77,102	62,102	514%
Miscellaneous	220,000	220,000	154,193	(65,807)	70%
Total Revenues	<u>9,840,254</u>	<u>9,840,254</u>	<u>9,677,035</u>	<u>(163,219)</u>	<u>98%</u>
Expenditures					
Current:					
Salaries and personnel costs	6,966,471	6,966,471	5,244,106	1,722,365	75%
Operating costs	3,091,531	3,089,531	1,751,570	1,337,961	57%
Information technology costs	5,850	7,850	7,294	556	93%
Capital acquisitions	55,580	55,580	19,474	36,106	35%
Total Expenditures	<u>10,119,432</u>	<u>10,119,432</u>	<u>7,022,444</u>	<u>3,096,988</u>	<u>69%</u>
Net Change in Fund Balances - Budgetary Basis	(279,178)	(279,178)	2,654,591	2,933,769	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(166,906)	-	
Fund Balances, Beginning of Year	<u>15,965,048</u>	<u>15,965,048</u>	<u>15,965,048</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 15,685,870</u>	<u>\$ 15,685,870</u>	<u>\$ 18,452,733</u>	<u>\$ 2,766,863</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,677,035	\$ 1,948,480	\$ 11,625,515
Expenditures	<u>7,022,444</u>	<u>2,115,386</u>	<u>9,137,830</u>
Net Change in Fund Balance	2,654,591	(166,906)	2,487,685
Fund Balance, Beginning of Year			<u>15,965,048</u>
Fund Balance, End of Period			<u>\$ 18,452,733</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
July 31, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,211,072	\$ 11,876,356	\$ 13,087,428
Due from other funds	3,834,565	2,916,842	6,751,407
Other receivables	-	27,718	27,718
Total Current Assets	<u>5,045,637</u>	<u>14,820,916</u>	<u>19,866,553</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>525,602</u>	<u>-</u>	<u>525,602</u>
Total Noncurrent Assets	<u>525,602</u>	<u>-</u>	<u>525,602</u>
Total Assets	<u>5,571,239</u>	<u>14,820,916</u>	<u>20,392,155</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	<u>57,329</u>	<u>-</u>	<u>57,329</u>
Total Current Liabilities	<u>57,329</u>	<u>3,489,597</u>	<u>3,546,926</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>4,205,893</u>	<u>3,489,597</u>	<u>7,695,490</u>
Net Position			
Net investment in capital assets	525,602	-	525,602
Unrestricted	<u>839,744</u>	<u>11,331,320</u>	<u>12,171,064</u>
Total Net Position	<u>\$ 1,365,346</u>	<u>\$ 11,331,320</u>	<u>\$ 12,696,666</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 50,297,262	\$ 6,652,791	\$ 56,950,053
Total Operating Revenues	<u>50,297,262</u>	<u>6,652,791</u>	<u>56,950,053</u>
Operating Expenses			
Contractual services	1,049,531	665,795	1,715,326
Benefits provided	46,573,012	4,961,843	51,534,855
Depreciation	26,819	-	26,819
Capital outlay	-	48,534	48,534
Total Operating Expenses	<u>47,649,362</u>	<u>5,676,172</u>	<u>53,325,534</u>
Operating Income (Loss)	2,647,900	976,619	3,624,519
Non-Operating Revenues			
Earnings on investments	2,242	-	2,242
Total Non-Operating Revenues	<u>2,242</u>	<u>-</u>	<u>2,242</u>
Change in Net Position	2,650,142	976,619	3,626,761
Total Net (Deficit), Beginning of Year	<u>(1,284,796)</u>	<u>10,354,701</u>	<u>9,069,905</u>
Total Net Position, End of Period	<u>\$ 1,365,346</u>	<u>\$ 11,331,320</u>	<u>\$ 12,696,666</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 51,919,922	\$ 4,696,641	\$ 56,616,563
Payment of benefits	(46,573,012)	(4,961,843)	(51,534,855)
Payments for services	(4,695,712)	649,516	(4,046,196)
Net Cash Provided (Used) by Operating Activities	<u>651,198</u>	<u>384,314</u>	<u>1,035,512</u>
Cash Flows from Investing Activities:			
Interest earned on investments	2,242	-	2,242
Net Cash Provided by Investing Activities	<u>2,242</u>	<u>-</u>	<u>2,242</u>
Net Increase (Decrease) in Cash and Cash Equivalents	653,440	384,314	1,037,754
Cash and Cash Equivalents, Beginning of Year	<u>557,631</u>	<u>11,492,042</u>	<u>12,049,673</u>
Cash and Cash Equivalents, End of Period	<u>\$ 1,211,071</u>	<u>\$ 11,876,355</u>	<u>\$ 13,087,427</u>
		(1)	(1)
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 2,647,900	\$ 976,619	\$ 3,624,519
Adjustments to operations:			
Depreciation	26,819	-	26,819
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,699,935	1,699,935
Decrease (Increase) in other receivables	117,632	67,433	185,065
Decrease (Increase) in due from other funds	1,505,028	(2,023,583)	(518,555)
Increase (Decrease) in due to other funds	(3,646,181)	(336,090)	(3,982,271)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>(1,996,702)</u>	<u>(592,305)</u>	<u>(2,589,007)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 651,198</u>	<u>\$ 384,314</u>	<u>\$ 1,035,512</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
July 31, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 15,371,525	\$ 12,941,427	\$ 1,487,192	\$ 29,800,144
Total Assets	<u>15,371,525</u>	<u>12,941,427</u>	<u>1,487,192</u>	<u>29,800,144</u>
Liabilities				
Due to other governments	<u>401,180</u>	<u>258,980</u>	<u>-</u>	<u>660,160</u>
Total Liabilities	<u>401,180</u>	<u>258,980</u>	<u>-</u>	<u>660,160</u>
Net Position				
Restricted for court activities	14,970,345	12,682,447	-	27,652,792
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,487,192</u>	<u>1,487,192</u>
Total Net Position	<u>\$ 14,970,345</u>	<u>\$ 12,682,447</u>	<u>\$ 1,487,192</u>	<u>\$ 29,139,984</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Ten Months Ended July 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	\$ 9,976,432	\$ 7,471,864	\$ -	\$ 17,448,296
Property tax collections	-	-	1,417,824,885	1,417,824,885
Earnings of investments	31,103	-	-	31,103
Total Additions	<u>10,007,535</u>	<u>7,471,864</u>	<u>1,417,824,885</u>	<u>1,435,304,284</u>
Deductions				
Court activities	9,546,381	3,462,143	-	13,008,524
Property tax disbursements	-	-	1,417,339,689	1,417,339,689
Total Deductions	<u>9,546,381</u>	<u>3,462,143</u>	<u>1,417,339,689</u>	<u>1,430,348,213</u>
Change in fiduciary net position	461,154	4,009,721	485,196	4,956,071
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>\$ 14,970,345</u>	<u>\$ 12,682,447</u>	<u>\$ 1,487,192</u>	<u>\$ 29,139,984</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
July 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	\$ 8,356	\$ 193,364,985	\$ 92,529,971	\$ 135,988	\$ 4,435	\$ 287,542,447
Investments	-	-	9,392,141	-	636,056	-	10,028,197
Miscellaneous receivables	-	-	83,624	-	9	-	83,633
Capital assets, not being depreciated	-	-	72,037,868	20,737,350	-	-	92,775,218
Capital assets, net of accumulated depreciation	-	-	207,592,436	138,500,205	-	-	346,092,641
Total Assets	<u>1,498,712</u>	<u>8,356</u>	<u>482,471,054</u>	<u>251,767,526</u>	<u>772,053</u>	<u>4,435</u>	<u>736,522,136</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,490,779	-	-	-	2,490,779
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>2,490,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,490,779</u>
Liabilities							
Accounts payable and accrued expenses	743,500	-	-	-	750	-	744,250
Retainage payable	-	-	1,291,969	475,335	-	-	1,767,304
Due to primary government	-	-	8,443,444	1,751,524	-	-	10,194,968
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	-	294,017,819	190,114,362	-	-	490,202,948
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>314,888,046</u>	<u>195,514,717</u>	<u>750</u>	<u>-</u>	<u>517,332,343</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	-	-	29,973,813	(17,334,621)	-	-	12,639,192
Debt service	-	-	21,806,660	10,005,890	-	-	31,812,550
Unrestricted	(5,430,118)	8,356	118,293,314	53,519,860	771,303	4,435	167,167,150
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,356</u>	<u>\$ 170,073,787</u>	<u>\$ 46,191,129</u>	<u>\$ 771,303</u>	<u>\$ 4,435</u>	<u>\$ 211,618,892</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Ten Months Ended July 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	\$ 14,924,337	\$ 36,233,232	\$ 328,817	\$ -	\$ -
Interest on long-term debt	5,723,034	-	-	-	-
Debt service fees	45,215	-	-	-	-
Total Fort Bend County Toll Road Authority	20,692,586	36,233,232	328,817	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	9,706,305	22,729,732	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	13,135,372	22,729,732	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	1,000	-	-	-
Total Fort Bend County Industrial Development Corporation	12,500	1,000	-	-	-
Totals Component Units	<u>\$ 33,840,458</u>	<u>\$ 58,963,964</u>	<u>\$ 2,666,381</u>	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	6
Total General Revenues				-	6
Changes in Net Position (Deficit)				-	6
Net Position (Deficit), Beginning of Year				(5,430,118)	8,350
Net Position (Deficit), End of Period				<u>\$ (5,430,118)</u>	<u>\$ 8,356</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 Ten 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	\$ 21,637,712	\$ -	\$ -	\$ -	\$ 21,637,712
Interest on long-term debt	(5,723,034)	-	-	-	(5,723,034)
Debt service fees	(45,215)	-	-	-	(45,215)
Total Fort Bend County Toll Road Authority	15,869,463	-	-	-	15,869,463
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	15,360,991	-	-	15,360,991
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	-	11,931,924	-	-	11,931,924
Fort Bend County Housing Finance Corporation					
General administration	-	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	(11,500)	(11,500)
Total Fort Bend County Industrial Development Corporation	-	-	-	(11,500)	(11,500)
Totals Component Units	15,869,463	11,931,924	-	(11,500)	27,789,887
General Revenues:					
Property Taxes					-
Earnings on investments	673,693	280,219	-	7	953,925
Total General Revenues	673,693	280,219	-	7	953,925
Changes in Net Position (Deficit)	16,543,156	12,212,143	-	(11,493)	28,743,812
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	\$ 170,073,787	\$ 46,191,129	\$ 771,303	\$ 4,435	\$ 211,618,892

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)

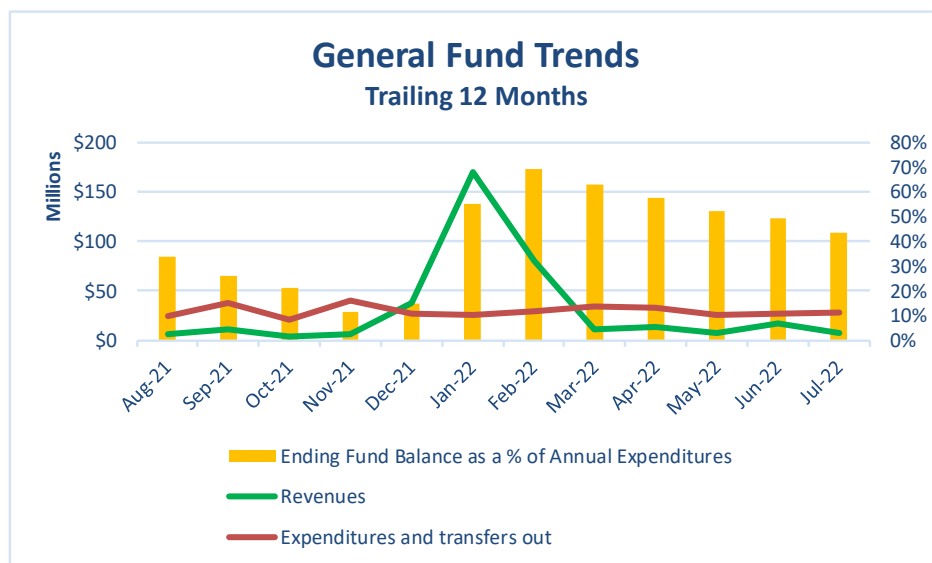
Page 2 of 2

	Fiscal Year				Nine Months Ended July 30,
	2018	2019	2020	2021	2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 362,327,519
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	13,214,444
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	47,743,499
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	110,139,885
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	2,624,253
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	27,318,901
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	563,368,501
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	65,744,108
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	9,893,294
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	97,006,669
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	44,247,212
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	112,600,957
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	961,570
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	59,601,380
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	4,248,989
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	15,220,112
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	93,372,861
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	37,930,202
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	17,399,108
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	559,004,095
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	4,364,406
Other Financing Sources (Uses)					
Transfers in	14,559,002	16,290,672	23,637,372	23,747,768	17,362,871
Transfers (out)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)	(17,362,871)
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)	\$ 117,165,772
Debt Service as a Percentage of Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	11.88%

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

Page 1 of 2

	8/31/21	9/30/21	10/31/21	11/30/21	12/31/21	1/31/22
Revenues						
Property taxes	\$ 566,881	\$ 383,370	\$ 115,910	\$ 430,185	\$ 26,341,289	\$ 163,476,382
Fines and fees	3,267,628	4,675,912	2,104,165	3,916,838	2,878,404	2,871,339
Intergovernmental	1,314,688	5,704,068	524,286	603,321	2,661,668	1,695,029
Earnings on investments	59,211	(461,122)	51,726	46,733	146,878	128,368
Miscellaneous	934,510	936,706	1,002,804	1,024,953	5,512,703	1,357,712
Total Revenues	6,142,918	11,238,934	3,798,891	6,022,030	37,540,942	169,528,830
				-	-	-
Expenditures						
Current:						
General administration	3,892,959	4,606,270	3,551,729	4,810,438	5,253,799	4,363,296
Financial administration	809,775	1,068,313	921,520	944,536	985,242	963,687
Administration of justice	7,034,156	10,931,635	6,134,873	6,577,280	8,503,538	7,546,624
Construction and maintenance	250,388	470,389	268,955	260,704	272,595	272,341
Health and human services	4,863,636	9,692,645	3,347,303	3,288,496	4,131,871	4,986,114
Cooperative services	67,388	95,920	73,762	64,888	63,976	155,083
Public safety	4,778,696	9,228,530	5,051,593	5,011,912	5,090,686	5,101,124
Parks and recreation	299,342	538,984	273,895	318,531	334,311	430,954
Libraries and education	1,500,363	2,077,952	1,278,736	1,365,771	1,486,152	1,370,056
Capital Outlay	1,393,509	(439,201)	-	252,784	976,257	706,458
Total Expenditures	24,890,212	38,271,437	20,902,366	22,895,340	27,098,427	25,895,737
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(18,747,294)	(27,032,503)	(17,103,475)	(16,873,310)	10,442,515	143,633,093
				-	-	-
Other Financing Sources (Uses)						
Transfers in	10,598	2,089	-	-	-	-
Transfers (out)	-	-	-	(16,958,378)	-	-
Total Other Financing Sources (Uses)	10,598	2,089	-	(16,958,378)	-	-
Net Change in Fund Balances	(18,736,696)	(27,030,414)	(17,103,475)	(33,831,688)	10,442,515	143,633,093
Fund Balances, Beginning of Period	138,145,197	119,408,501	92,378,087	75,274,612	41,442,924	51,885,439
Fund Balances, End of Period	\$ 119,408,501	\$ 92,378,087	\$ 75,274,612	\$ 41,442,924	\$ 51,885,439	\$ 195,518,532



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

Page 2 of 2

	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22	7/31/22
Revenues						
Property taxes	\$ 74,331,287	\$ 4,780,563	\$ 3,102,954	\$ 676,476	\$ 525,581	\$ (76,109)
Fines and fees	2,624,017	3,439,105	3,912,070	2,905,029	10,128,657	3,053,648
Intergovernmental	2,166,664	1,429,343	2,358,590	2,721,199	5,120,803	2,041,438
Earnings on investments	87,144	97,562	142,354	314,906	273,160	333,019
Miscellaneous	1,030,385	1,310,166	3,729,505	1,082,083	684,146	1,549,934
Total Revenues	80,239,497	11,056,739	13,245,473	7,699,693	16,732,347	6,901,930
Expenditures						
Current:						
General administration	7,193,045	13,514,213	6,141,300	6,101,002	5,769,005	6,670,019
Financial administration	964,104	929,086	1,224,929	1,034,593	935,205	947,208
Administration of justice	7,811,721	7,139,776	9,649,875	7,370,807	7,587,655	7,678,685
Construction and maintenance	283,693	302,151	372,244	272,925	285,146	474,202
Health and human services	4,908,110	3,769,732	5,096,817	3,805,109	3,843,614	5,210,680
Cooperative services	67,287	65,725	181,292	66,677	66,536	156,344
Public safety	6,256,573	5,677,777	7,396,184	5,477,322	5,537,770	5,424,916
Parks and recreation	320,191	545,386	482,047	345,307	456,633	336,861
Libraries and education	1,597,154	1,547,663	2,033,914	1,546,781	1,438,855	1,529,172
Capital Outlay	208,146	171,174	540,903	166,705	780,797	(275,380)
Total Expenditures	29,610,024	33,662,683	33,119,505	26,187,228	26,701,216	28,152,707
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	50,629,473	(22,605,944)	(19,874,032)	(18,487,535)	(9,968,869)	(21,250,777)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	50,629,473	(22,605,944)	(19,874,032)	(18,487,535)	(9,968,869)	(21,250,777)
Fund Balances, Beginning of Period	195,518,532	246,148,005	223,542,061	203,668,029	185,180,494	175,211,625
Fund Balances, End of Period	\$ 246,148,005	\$ 223,542,061	\$ 203,668,029	\$ 185,180,494	\$ 175,211,625	\$ 153,960,848

