

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

For the Eleven Months Ended August 31, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS

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





COUNTY AUDITOR
Fort Bend County, Texas

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October 17, 2022

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

Gentlemen:

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas

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

	Primary Government Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 409,884,787	\$ 249,883,138	\$ 659,767,925
Investments	-	10,245,782	10,245,782
Receivables:			
Taxes, net	8,920,486	-	8,920,486
Grants	4,535,090	-	4,535,090
Fines and fees	47,875,716	-	47,875,716
Other	36,345,341	83,633	36,428,974
Prepaid items	1,977,967	-	1,977,967
Due from component units	2,667	-	2,667
Net pension asset	32,298,711	-	32,298,711
Capital assets, not being depreciated	640,904,643	99,074,836	739,979,479
Capital assets, net of accumulated depreciation	2,324,562,610	345,127,647	2,669,690,257
Total Assets	3,507,308,018	704,415,036	4,211,723,054
Deferred Outflows of Resources			
Deferred outflows - debt refunding	2,038,921	2,071,005	4,109,926
Deferred outflows related to post-employment benefits	165,711,142	-	165,711,142
Total Deferred Outflows of Resources	167,750,063	2,071,005	169,821,068
Liabilities			
Accounts payable and accrued expenses	16,478,381	744,250	17,222,631
Retainage payable	4,845,670	1,890,377	6,736,047
Accrued interest payable	2,643,973	1,887,873	4,531,846
Unearned revenues	81,855,359	-	81,855,359
Due to primary government	-	2,667	2,667
Due to other governments	11,284,641	-	11,284,641
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	788,125,730	459,971,143	1,248,096,873
Total OPEB liability	634,919,158	-	634,919,158
Total Liabilities	1,582,655,926	477,031,310	2,059,687,236
Deferred Inflows of Resources			
Deferred inflows - debt refunding	-	7,559,877	7,559,877
Deferred inflows related to post-employment benefits	184,270,548	-	184,270,548
Total Deferred Inflows of Resources	184,270,548	7,559,877	191,830,425
Net Position (Deficit)			
Net investment in capital assets	2,177,179,485	48,471,977	2,225,651,462
Restricted for:			
Debt service	37,217,613	30,009,066	67,226,679
Construction and maintenance	76,917,181	-	76,917,181
Other	28,560,793	-	28,560,793
Unrestricted	(411,743,465)	143,413,811	(268,329,654)
Total Net Position	\$ 1,908,131,607	\$ 221,894,854	\$ 2,130,026,461

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eleven Months Ended August 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	\$ 78,423,831	\$ 11,457,869	\$ 20,442,073	\$ (46,523,889)	
Financial administration	10,345,371	9,735,512	-	(449,070)	
Administration of justice	107,783,042	9,789,315	8,648,613	(89,259,302)	
Construction and maintenance	59,909,763	6,515,488	1,056,662	(45,095,586)	
Health and human services	104,060,991	11,947,504	83,382,664	(8,730,823)	
Cooperative services	1,104,563	-	-	(1,104,563)	
Public safety	68,788,259	13,364,475	4,666,201	(50,757,583)	
Parks and recreation	9,838,496	206,719	102,385	(9,524,892)	
Libraries and education	17,645,339	108,723	25,313	(17,511,303)	
Interest on long-term debt	22,390,518	-	-	(22,390,518)	
Total Primary Government	<u>\$ 480,290,173</u>	<u>\$ 63,125,605</u>	<u>\$ 118,323,911</u>	(291,347,529)	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -		\$ -
FBC Toll Road Authority	21,702,909	40,058,315	-		18,684,223
FB Grand Parkway Toll Road Authority	12,580,816	25,147,827	-		14,904,575
FBC Housing Finance Corporation	-	-	-		-
FBC Industrial Development Corporation	12,500	1,000	-		(11,500)
Total Component Units	<u>\$ 34,296,225</u>	<u>\$ 65,207,142</u>	<u>\$ -</u>		<u>33,577,298</u>
General Revenues:					
Property taxes, penalties, and interest				363,542,530	-
Sales taxes				14,989,605	-
Earnings on investments				3,520,480	1,450,955
Miscellaneous				7,952,675	-
Total General Revenues				<u>390,005,290</u>	<u>1,450,955</u>
Changes in Net Position				98,657,761	35,028,253
Net Position, Beginning of Year, as restated				<u>1,809,473,846</u>	<u>186,866,601</u>
Net Position, End of Period				\$ 1,908,131,607	\$ 221,894,854

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****August 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	\$ 151,565,221	\$ 14,909,178	\$ 40,485,531	\$ 84,185,062	\$ 105,497,195	\$ 396,642,187
Taxes receivable, net	7,044,434	793,275	-	-	1,082,776	8,920,485
Grants receivable	3,179,645	-	-	-	1,355,445	4,535,090
Fines and fees receivable	47,875,716	-	-	-	-	47,875,716
Other receivables	12,058,720	24,177,306	66,505	-	69,559	36,372,090
Due from other funds	6,336,252	(18,173)	-	-	547,094	6,865,173
Due from component units	2,667	-	-	-	-	2,667
Prepaid items	1,918,315	-	-	-	5,185	1,923,500
Total Assets	\$ 229,980,970	\$ 39,861,586	\$ 40,552,036	\$ 84,185,062	\$ 108,557,254	\$ 503,136,908
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 1,087,584	\$ -	\$ -	\$ 7,635,210	\$ 43,955	\$ 8,766,749
Accrued payroll	-	-	-	-	-	-
Retainage payable	76,145	-	4,746,417	-	23,108	4,845,670
Due to other funds	525,347	-	8,555,978	250,998	4,439,644	13,771,967
Due to other governments	8,206,482	-	-	-	3,151,630	11,358,112
Unearned revenues	2,680,151	-	-	76,298,854	2,876,346	81,855,351
Total Liabilities	12,575,709	-	13,302,395	84,185,062	10,534,683	120,597,849
Deferred Inflows of Resources						
Unavailable revenue-property taxes	7,044,434	793,275	-	-	1,082,776	8,920,485
Unavailable revenue-other	59,021,412	24,463,651	-	-	-	83,485,063
Total Deferred Inflows of Resources	66,065,846	25,256,926	-	-	1,082,776	92,405,548
Fund Balances						
Nonspendable	1,918,315	-	-	-	5,185	1,923,500
Restricted	8,538,179	14,604,660	27,249,641	-	96,934,610	147,327,090
Committed	48,041,448	-	-	-	-	48,041,448
Unassigned	92,841,473	-	-	-	-	92,841,473
Total Fund Balances	151,339,415	14,604,660	27,249,641	-	96,939,795	290,133,511
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 229,980,970	\$ 39,861,586	\$ 40,552,036	\$ 84,185,062	\$ 108,557,254	\$ 503,136,908

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

Total fund balances, governmental funds	\$ 290,133,511
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	2,964,944,333
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	92,405,548
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.

Bonds, notes and leases payable	(741,800,413)
Deferred charges on debt refunding	2,038,921
Compensated absences	(13,151,666)
Premiums on issuance of debt	(75,676,664)
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) asset	32,298,711
Total Other post-employment benefits ("OPEB") liability	(634,919,158)
Deferred outflows related to post-employment activities	165,711,142
Deferred inflows related to post-employment activities	(184,270,548)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.

	<u>13,061,863</u>
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Net Position of Governmental Activities	<u>\$ 1,908,131,607</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Eleven Months Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 274,285,944	\$ 64,481,937	\$ -	\$ -	\$ 24,329,689	\$ 363,097,570
Sales taxes	-	-	-	-	14,989,605	14,989,605
Fines and fees	41,175,416	-	-	-	10,980,994	52,156,410
Intergovernmental	40,610,586	4,583,064	3,788,472	65,864,185	13,592,620	128,438,927
Earnings on investments	2,054,793	177,895	349,999	452,589	482,333	3,517,609
Miscellaneous	13,015,181	1,763,402	3,366,648	189,778	4,265,352	22,600,361
Total Revenues	371,141,920	71,006,298	7,505,119	66,506,552	68,640,593	584,800,482
Expenditures						
Current:						
General administration	73,844,674	-	516,256	-	1,981,490	76,342,420
Financial administration	10,881,637	-	-	-	47,775	10,929,412
Administration of justice	84,441,899	-	33,224	-	23,594,495	108,069,618
Construction and maintenance	3,434,978	-	15,291,868	-	32,060,578	50,787,424
Health and human services	35,167,117	-	77,184	65,894,343	2,561,688	103,700,332
Cooperative services	1,042,350	-	-	-	-	1,042,350
Public safety	64,799,070	-	834,684	-	3,104,462	68,738,216
Parks and recreation	4,237,578	-	422,968	-	-	4,660,546
Libraries and education	16,857,076	-	2,202	-	27,618	16,886,896
Capital Outlay	3,739,750	22,018,098	67,656,112	612,209	3,378,694	97,404,863
Debt Service:						
Principal	-	40,034,828	-	-	-	40,034,828
Interest and fiscal charges	-	30,052,992	-	-	-	30,052,992
Debt issuance costs	92,335	800,042	777,633	-	-	1,670,010
Total Expenditures	298,538,464	92,905,960	85,612,131	66,506,552	66,756,800	610,319,907
Excess (Deficiency) of Revenues Over (Under) Expenditures	72,603,456	(21,899,662)	(78,107,012)	-	1,883,793	(25,519,425)
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	3,316,250	-	77,305,000	-	-	80,621,250
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)	(13,642,128)	22,018,098	91,080,279	-	16,661,367	116,117,616
Net Change in Fund Balances	58,961,328	118,436	12,973,267	-	18,545,160	90,598,191
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	\$ 151,339,415	\$ 14,604,660	\$ 27,249,641	\$ -	\$ 96,939,795	\$ 290,133,511

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 Eleven Months Ended August 31, 2022

Net change in fund balances - total governmental funds	\$ 90,598,191
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 \$98,421,967 exceeded depreciation \$40,031,527 in the current period.	58,390,440
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.	(215,392)
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	(80,621,250)
Premium on bonds issued	(13,478,268)
Leases and capital financing	(22,018,098)
Repayments:	
Principal repayments	40,034,828
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.	(5,655,511)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	3,991,960
Change in net position of governmental activities	<u>\$ 98,657,761</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
August 31, 2022

Page 1 of 8

Special Revenue Funds

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 38,543,600	\$ 9,967,519	\$ 5,221,095	\$ 10,700,663	\$ 18,465,248
Taxes receivable, net	-	-	-	767,652	315,124
Grants receivable	-	-	30,813	-	-
Other receivables	16,880	-	29,204	23,475	-
Due from other funds	-	-	-	45,708	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 38,560,480	\$ 9,967,519	\$ 5,281,112	\$ 11,537,498	\$ 18,780,372
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	11,618	11,490	-	-	-
Due to other funds	77,282	-	1,687,822	1,279,671	791,203
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	88,900	11,490	1,687,822	1,279,671	791,203
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	767,652	315,124
Total Deferred Inflows of Resources	-	-	-	767,652	315,124
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	38,471,580	9,956,029	3,593,290	9,490,175	17,674,045
Total Fund Balances	38,471,580	9,956,029	3,593,290	9,490,175	17,674,045
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 38,560,480	\$ 9,967,519	\$ 5,281,112	\$ 11,537,498	\$ 18,780,372

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

Page 2 of 8

Special Revenue Funds

	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
Assets					
Cash and cash equivalents	\$ 1,325,352	\$ 4,624	\$ 24,874	\$ 1,232,486	\$ 547,458
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	49,419	540
Prepaid items	-	-	-	-	-
Total Assets	\$ 1,325,352	\$ 4,624	\$ 24,874	\$ 1,281,905	\$ 547,998
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	18,407	27,933
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	18,407	27,933
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	1,325,352	4,624	24,874	1,263,498	520,065
Total Fund Balances	1,325,352	4,624	24,874	1,263,498	520,065
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,325,352	\$ 4,624	\$ 24,874	\$ 1,281,905	\$ 547,998

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

Page 3 of 8

Special Revenue Funds

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 7,111	\$ 99,840	\$ 165,501	\$ 55,867	\$ 229,367
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,090	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,111	\$ 99,840	\$ 166,591	\$ 55,867	\$ 229,367
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	1,769	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	1,769	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,111	98,071	166,591	55,867	229,367
Total Fund Balances	7,111	98,071	166,591	55,867	229,367
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,111	\$ 99,840	\$ 166,591	\$ 55,867	\$ 229,367

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

Page 4 of 8

Special Revenue Funds

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Assets					
Cash and cash equivalents	\$ 28,128	\$ 4,701	\$ 8,171	\$ 204,651	\$ 6,071,481
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	15	-	-	-	186,176
Prepaid items	-	-	-	-	1,500
Total Assets	\$ 28,143	\$ 4,701	\$ 8,171	\$ 204,651	\$ 6,259,157
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	8,498
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	8,498
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	1,500
Restricted	28,143	4,701	8,171	204,651	6,249,159
Total Fund Balances	28,143	4,701	8,171	204,651	6,250,659
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,143	\$ 4,701	\$ 8,171	\$ 204,651	\$ 6,259,157

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

Page 5 of 8

	Special Revenue Funds				Law Enforcement Officers' Standards Education Grant
	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	
Assets					
Cash and cash equivalents	\$ 65,332	\$ 227,255	\$ 5,829,195	\$ 21,976	\$ 139,356
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	100	-
Prepaid items	-	-	2,500	-	810
Total Assets	<u>\$ 65,332</u>	<u>\$ 227,255</u>	<u>\$ 5,831,695</u>	<u>\$ 22,076</u>	<u>\$ 140,166</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	(1,285)	19,333	17,120	-	1,908
Due to other governments	-	-	2,715,476	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>(1,285)</u>	<u>19,333</u>	<u>2,732,596</u>	<u>-</u>	<u>1,908</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	-	-	2,500	-	810
Restricted	66,617	207,922	3,096,599	22,076	137,448
Total Fund Balances	<u>66,617</u>	<u>207,922</u>	<u>3,099,099</u>	<u>22,076</u>	<u>138,258</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 65,332</u>	<u>\$ 227,255</u>	<u>\$ 5,831,695</u>	<u>\$ 22,076</u>	<u>\$ 140,166</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
August 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	\$ 28,837	\$ (1,265,708)	\$ 61	\$ 172,304
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	13,691	1,302,638	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	375	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 42,528</u>	<u>\$ 37,305</u>	<u>\$ 61</u>	<u>\$ 172,304</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	2,753	37,305	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	409,347	-	-	61	172,304
Total Liabilities	<u>409,347</u>	<u>2,753</u>	<u>37,305</u>	<u>61</u>	<u>172,304</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	-	39,775	(375)	-	-
Total Fund Balances	<u>-</u>	<u>39,775</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 42,528</u>	<u>\$ 37,305</u>	<u>\$ 61</u>	<u>\$ 172,304</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
August 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	\$ 26,655	\$ 102,733	\$ 146,440	\$ 1,880,004	\$ 2,341,519
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	8,303	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	82,327	181,719
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 26,655</u>	<u>\$ 102,733</u>	<u>\$ 154,743</u>	<u>\$ 1,962,331</u>	<u>\$ 2,523,238</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 43,955
Retainage payable	-	-	-	-	-
Due to other funds	-	7,293	21,080	68,610	344,967
Due to other governments	-	-	-	-	-
Unearned revenues	26,655	-	133,663	-	2,134,316
Total Liabilities	<u>26,655</u>	<u>7,293</u>	<u>154,743</u>	<u>68,610</u>	<u>2,523,238</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	-	95,440	-	1,893,721	-
Total Fund Balances	<u>-</u>	<u>95,440</u>	<u>-</u>	<u>1,893,721</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,655</u>	<u>\$ 102,733</u>	<u>\$ 154,743</u>	<u>\$ 1,962,331</u>	<u>\$ 2,523,238</u>

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

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets		
Cash and cash equivalents	\$ 2,464,152	\$ 105,497,195
Taxes receivable, net	-	1,082,776
Grants receivable	-	1,355,445
Other receivables	-	69,559
Due from other funds	-	547,094
Prepaid items	-	5,185
Total Assets	\$ 2,464,152	\$ 108,557,254
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 43,955
Retainage payable	-	23,108
Due to other funds	27,975	4,439,644
Due to other governments	436,154	3,151,630
Unearned revenues	-	2,876,346
Total Liabilities	464,129	10,534,683
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,082,776
Total Deferred Inflows of Resources	-	1,082,776
Fund Balances:		
Nonspendable	-	5,185
Restricted	2,000,023	96,934,610
Total Fund Balances	2,000,023	96,939,795
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,464,152	\$ 108,557,254

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

Page 1 of 8

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 14,863,341	\$ 9,466,348
Sales taxes	14,989,605	-	-	-	-
Fines and fees	-	-	-	5,847,422	-
Intergovernmental	-	2,411,879	515,740	134,978	1,948,480
Earnings on investments	179,048	48,946	54,273	73,572	112,511
Miscellaneous	-	-	4,008	140,079	155,209
Total Revenues	15,168,653	2,460,825	574,021	21,059,392	11,682,548
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	15,250,960	-	-
Construction and maintenance	3,712,370	229,801	-	20,092,514	8,025,071
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	760,530	-	46,764	-	1,948,480
Total Expenditures	4,472,900	229,801	15,297,724	20,092,514	9,973,551
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	10,695,753	2,231,024	(14,723,703)	966,878	1,708,997
Other Financing Sources (Uses)					
Transfers in	-	-	16,958,378	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	16,958,378	-	-
Net Change in Fund Balances	10,695,753	2,231,024	2,234,675	966,878	1,708,997
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	\$ 38,471,580	\$ 9,956,029	\$ 3,593,290	\$ 9,490,175	\$ 17,674,045

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 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	-	-	-	380,560	41,065
Intergovernmental	68,020	-	-	-	22,260
Earnings on investments	1,281	4	27	1,221	579
Miscellaneous	-	-	36,922	4,309	-
Total Revenues	<u>69,301</u>	<u>4</u>	<u>36,949</u>	<u>386,090</u>	<u>63,904</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	441,968	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	46,964	-	-
Public safety	-	-	-	-	155,079
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>46,964</u>	<u>441,968</u>	<u>155,079</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	69,301	4	(10,015)	(55,878)	(91,175)
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	69,301	4	(10,015)	(55,878)	(91,175)
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>\$ 1,325,352</u>	<u>\$ 4,624</u>	<u>\$ 24,874</u>	<u>\$ 1,263,498</u>	<u>\$ 520,065</u>

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

Page 3 of 8

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	11,605	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	8	99	156	54	-
Miscellaneous	-	25,313	1	-	12,558
Total Revenues	8	25,413	11,762	54	12,558
Expenditures					
Current:					
General administration	2,540	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	27,618	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	2,540	27,618	-	-	1
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(2,532)	(2,205)	11,762	54	12,557
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(2,532)	(2,205)	11,762	54	12,557
Fund Balances, Beginning of Year	9,643	100,276	154,829	55,813	216,810
Fund Balances, End of Period	\$ 7,111	\$ 98,071	\$ 166,591	\$ 55,867	\$ 229,367

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 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	890	-	-	-	1,992,050
Intergovernmental	1,356	-	-	-	-
Earnings on investments	-	5	8	228	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,246</u>	<u>5</u>	<u>8</u>	<u>228</u>	<u>1,992,050</u>
Expenditures					
Current:					
General administration	-	-	-	81,349	1,113,299
Financial administration	-	-	-	-	-
Administration of justice	7,958	-	-	-	18,238
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>7,959</u>	<u>-</u>	<u>-</u>	<u>81,349</u>	<u>1,131,537</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(5,713)	5	8	(81,121)	860,513
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	(5,713)	5	8	(81,121)	860,513
Fund Balances, Beginning of Year	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
Fund Balances, End of Period	<u>\$ 28,143</u>	<u>\$ 4,701</u>	<u>\$ 8,171</u>	<u>\$ 204,651</u>	<u>\$ 6,250,659</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 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	1,056	-
Intergovernmental	-	-	4,512	-	38,220
Earnings on investments	2,271	314	2,728	-	165
Miscellaneous	16,303	599,537	1,937,077	-	-
Total Revenues	18,574	599,851	1,944,318	1,056	38,385
Expenditures					
Current:					
General administration	-	784,302	-	-	-
Financial administration	47,775	-	-	-	-
Administration of justice	-	-	82,488	-	1
Construction and maintenance	-	-	822	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	1,826,920	-	131,472
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	45,459	-	-
Total Expenditures	47,775	784,302	1,955,689	-	131,473
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(29,201)	(184,451)	(11,371)	1,056	(93,088)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(29,201)	(184,451)	(11,371)	1,056	(93,088)
Fund Balances, Beginning of Year	95,818	392,373	3,110,470	21,020	231,346
Fund Balances, End of Period	\$ 66,617	\$ 207,922	\$ 3,099,099	\$ 22,076	\$ 138,258

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 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	2,969,907	-	(72)
Earnings on investments	-	57	-	-	72
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>14,052</u>	<u>2,969,907</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	87,608	2,427,116	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>542,791</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>87,608</u>	<u>2,969,907</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	-	(73,556)	-	-	-
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	-	(73,556)	-	-	-
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>\$ 39,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 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	-	-	-	885,486	1,820,858
Intergovernmental	105,480	133,386	2,392,506	-	2,831,973
Earnings on investments	52	-	-	-	4,654
Miscellaneous	-	-	-	5,000	2,745
Total Revenues	<u>105,532</u>	<u>133,386</u>	<u>2,392,506</u>	<u>890,486</u>	<u>4,660,230</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	119,137	2,392,506	655,679	4,625,560
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	105,533	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,670</u>
Total Expenditures	<u>105,532</u>	<u>119,137</u>	<u>2,392,506</u>	<u>655,679</u>	<u>4,660,230</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	-	14,249	-	234,807	-
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	-	14,249	-	234,807	-
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>\$ 95,440</u>	<u>\$ -</u>	<u>\$ 1,893,721</u>	<u>\$ -</u>

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

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 24,329,689
Sales taxes	-	14,989,605
Fines and fees	-	10,980,994
Intergovernmental	-	13,592,620
Earnings on investments	-	482,333
Miscellaneous	1,326,291	4,265,352
Total Revenues	<u>1,326,291</u>	<u>68,640,593</u>
Expenditures		
Current:		
General administration	-	1,981,490
Financial administration	-	47,775
Administration of justice	-	23,594,495
Construction and maintenance	-	32,060,578
Health and human services	-	2,561,688
Public safety	885,457	3,104,462
Libraries and education	-	27,618
Capital Outlay	-	3,378,694
Total Expenditures	<u>885,457</u>	<u>66,756,800</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	440,834	1,883,793
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	143,823	18,545,160
Fund Balances, Beginning of Year	<u>1,856,200</u>	<u>78,394,635</u>
Fund Balances, End of Period	<u>\$ 2,000,023</u>	<u>\$ 96,939,795</u>



FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

The following schedules break down the County's capital project activity by bond issue and represent the following sub-funds for accounting purposes:

Fund Number	Fund Description
750	Mission Bend/4 Corners (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
August 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	\$ 377,117	\$ -	\$ 5,268,987	\$ -
Other receivables	-	66,505	-	-
Total Assets	<u>\$ 377,117</u>	<u>\$ 66,505</u>	<u>\$ 5,268,987</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 405,973	\$ -
Due to other funds	361	1,542,411	-	-
Total Liabilities	<u>361</u>	<u>1,542,411</u>	<u>405,973</u>	<u>-</u>
Fund Balances				
Restricted	376,756	(1,475,906)	4,863,014	-
Total Fund Balances	<u>376,756</u>	<u>(1,475,906)</u>	<u>4,863,014</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 377,117</u>	<u>\$ 66,505</u>	<u>\$ 5,268,987</u>	<u>\$ -</u>

The deficit fund balance in the Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions for advance funding and reimbursement of expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
August 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	\$ 17,274,174	\$ -	\$ 2,722,026	\$ 1,507,894
Other receivables	-	-	-	-
Total Assets	<u>\$ 17,274,174</u>	<u>\$ -</u>	<u>\$ 2,722,026</u>	<u>\$ 1,507,894</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 25,855	\$ -	\$ 1,490,952	\$ -
Due to other funds	21,261	4,538,055	228,990	-
Total Liabilities	<u>47,116</u>	<u>4,538,055</u>	<u>1,719,942</u>	<u>-</u>
Fund Balances				
Restricted	17,227,058	(4,538,055)	1,002,084	1,507,894
Total Fund Balances	<u>17,227,058</u>	<u>(4,538,055)</u>	<u>1,002,084</u>	<u>1,507,894</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,274,174</u>	<u>\$ -</u>	<u>\$ 2,722,026</u>	<u>\$ 1,507,894</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
August 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	\$ -	\$ 141,022	\$ 6,701,674	\$ 6,492,637
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 141,022</u>	<u>\$ 6,701,674</u>	<u>\$ 6,492,637</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 724,793	\$ 2,098,844
Due to other funds	<u>1,373,732</u>	<u>-</u>	<u>436,204</u>	<u>414,964</u>
Total Liabilities	<u>1,373,732</u>	<u>-</u>	<u>1,160,997</u>	<u>2,513,808</u>
Fund Balances				
Restricted	<u>(1,373,732)</u>	<u>141,022</u>	<u>5,540,677</u>	<u>3,978,829</u>
Total Fund Balances	<u>(1,373,732)</u>	<u>141,022</u>	<u>5,540,677</u>	<u>3,978,829</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 141,022</u>	<u>\$ 6,701,674</u>	<u>\$ 6,492,637</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
August 31, 2022

Page 4 of 4

	<u>Totals Capital Projects Funds</u>
Assets	
Cash and cash equivalents	\$ 40,485,531
Other receivables	<u>66,505</u>
Total Assets	<u><u>\$ 40,552,036</u></u>
Liabilities and Fund Balances	
Liabilities	
Retainage payable	\$ 4,746,417
Due to other funds	<u>8,555,978</u>
Total Liabilities	<u><u>13,302,395</u></u>
Fund Balances	
Restricted	<u>27,249,641</u>
Total Fund Balances	<u><u>27,249,641</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 40,552,036</u></u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eleven Months Ended August 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	\$ 367	\$ 49,457	\$ 38,254	\$ 3,461
Miscellaneous	-	136,950	-	369,986
Total Revenues	367	186,407	38,254	5,144,886
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	4,385	-	-	2,750
Health and human services	-	-	3,013	-
Public safety	-	-	-	-
Parks and recreation	-	-	62,413	-
Capital Outlay	-	-	7,009,103	(2,845,637)
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	4,385	-	7,082,609	(2,842,887)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(4,018)	186,407	(7,044,355)	7,987,773
Fund Balances, Beginning of Year	380,774	(1,662,313)	11,907,369	(7,987,773)
Fund Balances, End of Period	\$ 376,756	\$ (1,475,906)	\$ 4,863,014	\$ -

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 Eleven Months Ended August 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	\$ 96,692	\$ -	\$ 17,053	\$ 11,146
Miscellaneous	-	-	2,161,400	-
Total Revenues	<u>96,692</u>	<u>-</u>	<u>17,053</u>	<u>11,146</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	494,883	1,347,751	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	753,168	-	5,610,515	4,659,801
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,248,051</u>	<u>1,347,751</u>	<u>5,610,515</u>	<u>4,659,801</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	(1,151,359)	(1,347,751)	(5,593,462)	(4,648,655)
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>\$ 17,227,058</u>	<u>\$ (4,538,055)</u>	<u>\$ 1,002,084</u>	<u>\$ 1,507,894</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 Eleven Months Ended August 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	\$ -	\$ 136	\$ 54,945	\$ 78,488
Miscellaneous	-	-	-	698,312
Total Revenues	<u>-</u>	<u>136</u>	<u>459,945</u>	<u>1,550,233</u>
Expenditures				
Current:				
Administration of justice	-	-	33,224	-
Construction and maintenance	-	-	263,968	13,178,131
Health and human services	-	-	74,171	-
Public safety	-	-	834,684	-
Parks and recreation	164,767	-	195,788	-
Capital Outlay	796,142	-	23,625,528	28,047,492
Debt Service:				
Bond issuance costs	-	-	339,416	438,217
Total Expenditures	<u>960,909</u>	<u>-</u>	<u>25,877,157</u>	<u>41,663,840</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	(960,909)	136	15,216,891	10,332,569
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>\$ (1,373,732)</u>	<u>\$ 141,022</u>	<u>\$ 5,540,677</u>	<u>\$ 3,978,829</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 Eleven Months Ended August 31, 2022

Page 4 of 4

	Totals Capital Projects Funds
Revenues	
Earnings on investments	\$ 349,999
Miscellaneous	3,366,648
Total Revenues	<u>7,505,119</u>
Expenditures	
Current:	
Administration of justice	33,224
Construction and maintenance	15,291,868
Health and human services	77,184
Public safety	834,684
Parks and recreation	422,968
Capital Outlay	67,656,112
Debt Service:	
Bond issuance costs	777,633
Total Expenditures	<u>85,612,131</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	12,973,267
Fund Balances, Beginning of Year	<u>14,276,374</u>
Fund Balances, End of Period	<u>\$ 27,249,641</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 Eleven Months Ended August 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	\$ 274,285,944	\$ (1,165,483)	100%
Fines and fees	35,792,119	35,792,119	38,666,388	2,874,269	108%
Intergovernmental	5,240,354	5,290,354	20,098,475	14,808,121	380%
Earnings on investments	1,678,940	1,857,168	2,009,987	152,819	108%
Miscellaneous	2,821,146	3,141,593	2,547,800	(593,793)	81%
Total Revenues	320,983,986	321,532,661	337,608,594	16,075,933	105%
Expenditures					
Current:					
General administration	73,371,439	72,742,089	58,635,439	14,106,650	81%
Financial administration	15,977,303	12,631,815	10,881,637	1,750,178	86%
Administration of justice	94,416,108	97,936,065	82,056,676	15,879,389	84%
Construction and maintenance	3,765,684	3,815,545	3,228,138	587,407	85%
Health and human services	34,879,687	34,753,835	27,685,491	7,068,344	80%
Cooperative services	1,306,958	1,306,958	1,042,350	264,608	80%
Public safety	61,946,216	62,114,098	52,378,451	9,735,647	84%
Parks and recreation	4,916,284	4,942,716	4,237,578	705,138	86%
Libraries and education	20,422,305	20,268,559	16,857,047	3,411,512	83%
Capital Outlay	15,000	669,773	520,285	149,488	78%
Total Expenditures	311,016,984	311,181,453	257,615,427	53,566,026	83%
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,967,002	10,351,208	79,993,167	69,641,959	
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)	63,034,789	77,871,756	
Net adjustment to reflect operations in accordance with GAAP (a)			(7,389,713)		
Fund Balances, Beginning of Year	99,977,484	95,694,339	95,694,339		
Fund Balances, End of Period	\$ 84,756,311	\$ 80,857,372	\$ 151,339,415	\$ 70,482,043	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Eleven Months Ended August 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	\$ 337,608,594	\$ 33,533,326	\$ 371,141,920
Expenditures	257,615,427	40,923,037	298,538,464
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,993,167	(7,389,711)	72,603,456
Other Financing Sources (Uses)	(16,958,378)	3,316,250	(13,642,128)
Net Change in Fund Balance	63,034,789	(4,073,461)	58,961,328
Fund Balance, Beginning of Year			92,378,087
Fund Balance, End of Period			<u>\$ 151,339,415</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eleven Months Ended August 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	\$ 64,481,937	\$ 272,253	100%
Intergovernmental	730,000	730,000	4,583,064	3,853,064	628%
Earnings on investments	31,000	31,000	177,895	146,895	574%
Miscellaneous	1,047,048	1,047,048	1,763,402	716,354	168%
Total Revenues	66,017,732	66,017,732	71,006,298	4,988,566	108%
Expenditures					
Capital Outlay	-	-	22,018,098	(22,018,098)	
Debt Service:					
Principal	39,370,303	39,226,399	40,034,828	(808,429)	102%
Interest and fiscal charges	31,777,886	31,921,790	30,052,992	1,868,798	94%
Total Expenditures	71,148,189	71,148,189	92,905,960	(21,757,771)	131%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,130,457)	(5,130,457)	(21,899,662)	(16,769,205)	
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)	118,436	5,248,893	
Fund Balances, Beginning of Year	13,742,581	14,486,225	14,486,225	-	
Fund Balances, End of Period	\$ 8,612,124	\$ 9,355,768	\$ 14,604,661	\$ 5,248,893	

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 Eleven Months Ended August 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	\$ 14,863,341	\$ 16,189	100%
Fines and fees	6,899,439	6,899,439	5,847,422	(1,052,017)	85%
Intergovernmental	300,000	300,000	134,978	(165,022)	45%
Earnings on investments	25,000	25,000	73,572	48,572	294%
Miscellaneous	208,000	208,000	140,079	(67,921)	67%
Total Revenues	<u>22,279,591</u>	<u>22,279,591</u>	<u>21,059,392</u>	<u>(1,220,199)</u>	<u>95%</u>
Expenditures					
Current:					
Salaries and personnel costs	11,705,233	11,705,233	9,428,716	2,276,517	81%
Operating costs	14,511,567	14,511,567	10,616,401	3,895,166	73%
Information technology costs	12,854	12,854	8,340	4,514	65%
Capital acquisitions	142,100	142,100	39,057	103,043	27%
Total Expenditures	<u>26,371,754</u>	<u>26,371,754</u>	<u>20,092,514</u>	<u>6,279,240</u>	<u>76%</u>
Net Change in Fund Balances - Budgetary Basis	(4,092,163)	(4,092,163)	966,878	5,059,041	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
Fund Balances, Beginning of Year	<u>9,220,507</u>	<u>8,523,297</u>	<u>8,523,297</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 5,128,344</u>	<u>\$ 4,431,134</u>	<u>\$ 9,490,175</u>	<u>\$ 5,059,041</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 21,059,392	\$ -	\$ 21,059,392
Expenditures	<u>20,092,514</u>	<u>-</u>	<u>20,092,514</u>
Net Change in Fund Balance	966,878	-	966,878
Fund Balance, Beginning of Year			<u>8,523,297</u>
Fund Balance, End of Period			<u>\$ 9,490,175</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eleven Months Ended August 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	\$ 9,466,348	\$ (138,906)	99%
Earnings on investments	15,000	15,000	112,511	97,511	750%
Miscellaneous	220,000	220,000	155,209	(64,791)	71%
Total Revenues	9,840,254	9,840,254	9,734,068	(106,186)	99%
Expenditures					
Current:					
Salaries and personnel costs	6,966,471	6,966,471	5,786,131	1,180,340	83%
Operating costs	3,091,531	3,088,031	2,039,473	1,048,558	66%
Information technology costs	5,850	9,350	9,016	334	96%
Capital acquisitions	55,580	55,580	23,545	32,035	42%
Total Expenditures	10,119,432	10,119,432	7,858,165	2,261,267	78%
Net Change in Fund Balances - Budgetary Basis	(279,178)	(279,178)	1,875,903	2,155,081	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(166,906)	-	
Fund Balances, Beginning of Year	15,394,569	15,965,048	15,965,048	-	
Fund Balances, End of Period	\$ 15,115,391	\$ 15,685,870	\$ 17,674,045	\$ 1,988,175	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,734,068	\$ 1,948,480	\$ 11,682,548
Expenditures	7,858,165	2,115,386	9,973,551
Net Change in Fund Balance	1,875,903	(166,906)	1,708,997
Fund Balance, Beginning of Year			15,965,048
Fund Balance, End of Period			\$ 17,674,045

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
August 31, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,016,103	\$ 12,226,494	\$ 13,242,597
Due from other funds	3,980,795	2,954,393	6,935,188
Other receivables	-	27,718	27,718
Total Current Assets	<u>4,996,898</u>	<u>15,208,605</u>	<u>20,205,503</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>522,920</u>	<u>-</u>	<u>522,920</u>
Total Noncurrent Assets	<u>522,920</u>	<u>-</u>	<u>522,920</u>
Total Assets	<u>5,519,818</u>	<u>15,208,605</u>	<u>20,728,423</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,489,597	3,489,597
Due to other funds	<u>28,397</u>	<u>-</u>	<u>28,397</u>
Total Current Liabilities	<u>28,397</u>	<u>3,489,597</u>	<u>3,517,994</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>4,176,961</u>	<u>3,489,597</u>	<u>7,666,558</u>
Net Position			
Net investment in capital assets	522,920	-	522,920
Unrestricted	<u>819,937</u>	<u>11,719,008</u>	<u>12,538,945</u>
Total Net Position	<u>\$ 1,342,857</u>	<u>\$ 11,719,008</u>	<u>\$ 13,061,865</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 55,321,664	\$ 7,317,264	\$ 62,638,928
Total Operating Revenues	<u>55,321,664</u>	<u>7,317,264</u>	<u>62,638,928</u>
Operating Expenses			
Contractual services	1,149,928	753,121	1,903,049
Benefits provided	51,517,453	5,151,302	56,668,755
Depreciation	29,501	-	29,501
Capital outlay	-	48,534	48,534
Total Operating Expenses	<u>52,696,882</u>	<u>5,952,957</u>	<u>58,649,839</u>
Operating Income (Loss)	2,624,782	1,364,307	3,989,089
Non-Operating Revenues			
Earnings on investments	2,871	-	2,871
Total Non-Operating Revenues	<u>2,871</u>	<u>-</u>	<u>2,871</u>
Change in Net Position	2,627,653	1,364,307	3,991,960
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>\$ 1,342,857</u>	<u>\$ 11,719,008</u>	<u>\$ 13,061,865</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 56,798,094	\$ 5,323,563	\$ 62,121,657
Payment of benefits	(51,517,453)	(5,151,302)	(56,668,755)
Payments for services	(4,825,041)	562,190	(4,262,851)
Net Cash Provided (Used) by Operating Activities	<u>455,600</u>	<u>734,451</u>	<u>1,190,051</u>
Cash Flows from Investing Activities:			
Interest earned on investments	2,871	-	2,871
Net Cash Provided by Investing Activities	<u>2,871</u>	<u>-</u>	<u>2,871</u>
Net Increase (Decrease) in Cash and Cash Equivalents	458,471	734,451	1,192,922
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>\$ 1,016,102</u>	<u>\$ 12,226,493</u>	<u>\$ 13,242,595</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 2,624,782	\$ 1,364,307	\$ 3,989,089
Adjustments to operations:			
Depreciation	29,501	-	29,501
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	1,358,798	(2,061,134)	(702,336)
Increase (Decrease) in due to other funds	(3,675,113)	(336,090)	(4,011,203)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>(2,169,182)</u>	<u>(629,856)</u>	<u>(2,799,038)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 455,600</u>	<u>\$ 734,451</u>	<u>\$ 1,190,051</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
August 31, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 15,314,267	\$ 13,539,089	\$ 1,495,388	\$ 30,348,744
Total Assets	<u>15,314,267</u>	<u>13,539,089</u>	<u>1,495,388</u>	<u>30,348,744</u>
Liabilities				
Due to other governments	<u>275,280</u>	<u>177,786</u>	<u>-</u>	<u>453,066</u>
Total Liabilities	<u>275,280</u>	<u>177,786</u>	<u>-</u>	<u>453,066</u>
Net Position				
Restricted for court activities	15,038,987	13,361,303	-	28,400,290
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,495,388</u>	<u>1,495,388</u>
Total Net Position	<u>\$ 15,038,987</u>	<u>\$ 13,361,303</u>	<u>\$ 1,495,388</u>	<u>\$ 29,895,678</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Eleven Months Ended August 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	\$ 10,592,903	\$ 9,168,635	\$ -	\$ 19,761,538
Property tax collections	-	-	1,422,326,021	1,422,326,021
Earnings of investments	74,471	31,381	-	105,852
Total Additions	<u>10,667,374</u>	<u>9,200,016</u>	<u>1,422,326,021</u>	<u>1,442,193,411</u>
Deductions				
Court activities	10,137,578	4,511,439	-	14,649,017
Property tax disbursements	-	-	1,421,832,629	1,421,832,629
Interest disbursed	-	-	-	-
Total Deductions	<u>10,137,578</u>	<u>4,511,439</u>	<u>1,421,832,629</u>	<u>1,436,481,646</u>
Change in fiduciary net position	529,796	4,688,577	493,392	5,711,765
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>\$ 15,038,987</u>	<u>\$ 13,361,303</u>	<u>\$ 1,495,388</u>	<u>\$ 29,895,678</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
August 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	\$ 8,358	\$ 156,202,447	\$ 92,033,197	\$ 135,988	\$ 4,436	\$ 249,883,138
Investments	-	-	9,609,726	-	636,056	-	10,245,782
Miscellaneous receivables	-	-	83,624	-	9	-	83,633
Capital assets, not being depreciated	-	-	77,551,087	21,523,749	-	-	99,074,836
Capital assets, net of accumulated depreciation	-	-	206,984,026	138,143,621	-	-	345,127,647
Total Assets	<u>1,498,712</u>	<u>8,358</u>	<u>450,430,910</u>	<u>251,700,567</u>	<u>772,053</u>	<u>4,436</u>	<u>704,415,036</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>2,071,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,071,005</u>
Liabilities							
Accounts payable and accrued expenses	743,500	-	-	-	750	-	744,250
Retainage payable	-	-	1,383,983	506,394	-	-	1,890,377
Due to primary government	-	-	150	2,517	-	-	2,667
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	-	264,922,943	188,977,433	-	-	459,971,143
Total Liabilities	<u>6,928,830</u>	<u>-</u>	<u>277,441,890</u>	<u>192,659,840</u>	<u>750</u>	<u>-</u>	<u>477,031,310</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	7,559,877	-	-	7,559,877
Total Deferred Inflows of Resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,559,877</u>	<u>-</u>	<u>-</u>	<u>7,559,877</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	62,514,389	(14,042,412)	-	-	48,471,977
Debt service	-	-	19,994,082	10,014,984	-	-	30,009,066
Unrestricted	(5,430,118)	8,358	92,551,554	55,508,278	771,303	4,436	143,413,811
Total Net Position (Deficit)	<u>\$ (5,430,118)</u>	<u>\$ 8,358</u>	<u>\$ 175,060,025</u>	<u>\$ 51,480,850</u>	<u>\$ 771,303</u>	<u>\$ 4,436</u>	<u>\$ 221,894,854</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Eleven Months Ended August 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	\$ 15,284,858	\$ 40,058,315	\$ 328,817	\$ -	\$ -
Interest on long-term debt	6,372,836	-	-	-	-
Debt service fees	45,215	-	-	-	-
Total Fort Bend County Toll Road Authority	21,702,909	40,058,315	328,817	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	10,638,500	25,147,827	2,337,564	-	-
Interest on long-term debt	509,664	-	-	-	-
Debt service fees	1,432,652	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	12,580,816	25,147,827	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>\$ 34,296,225</u>	<u>\$ 65,207,142</u>	<u>\$ 2,666,381</u>	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	8
Total General Revenues				-	8
Changes in Net Position (Deficit)				-	8
Net Position (Deficit), Beginning of Year, as restated				(5,430,118)	8,350
Net Position (Deficit), End of Period				<u>\$ (5,430,118)</u>	<u>\$ 8,358</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 Eleven 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	\$ 25,102,274	\$ -	\$ -	\$ -	\$ 25,102,274
Interest on long-term debt	(6,372,836)	-	-	-	(6,372,836)
Debt service fees	(45,215)	-	-	-	(45,215)
Total Fort Bend County Toll Road Authority	18,684,223	-	-	-	18,684,223
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	16,846,891	-	-	16,846,891
Interest on long-term debt	-	(509,664)	-	-	(509,664)
Debt service fees	-	(1,432,652)	-	-	(1,432,652)
Total Fort Bend Grand Parkway Toll Road Authority	-	14,904,575	-	-	14,904,575
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	18,684,223	14,904,575	-	(11,500)	33,577,298
General Revenues:					
Property Taxes					-
Earnings on investments	1,005,632	445,307	-	8	1,450,955
Total General Revenues	1,005,632	445,307	-	8	1,450,955
Changes in Net Position (Deficit)	19,689,855	15,349,882	-	(11,492)	35,028,253
Net Position (Deficit), Beginning of Year	155,370,170	36,130,968	771,303	15,928	186,866,601
Net Position (Deficit), End of Period	\$ 175,060,025	\$ 51,480,850	\$ 771,303	\$ 4,436	\$ 221,894,854

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)

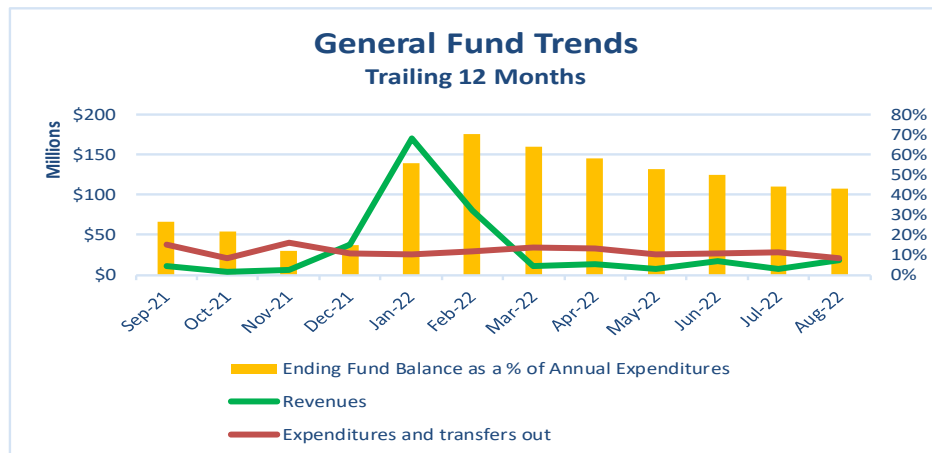
Page 2 of 2

	Fiscal Year				Eleven Months Ended August 31,
	2018	2019	2020	2021	2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,097,570
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	14,989,605
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	52,156,410
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	128,438,927
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	3,517,609
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	22,600,361
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	584,800,482
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	76,342,420
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	10,929,412
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	108,069,618
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	50,787,424
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	103,700,332
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	1,042,350
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	68,738,216
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	4,660,546
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	16,886,896
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	97,404,863
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	40,034,828
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	30,052,992
Bond issuance costs	558,469	355,887	1,094,531	397,559	1,670,010
Total Expenditures	519,341,967	528,220,612	615,351,821	827,632,011	610,319,907
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	(25,519,425)
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	80,621,250
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	116,117,616
Net Change in Fund Balances	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 90,598,191
Debt Service as a Percentage of Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	13.66%

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

Page 1 of 2

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



August 2022 Monthly Financial Report

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

Page 2 of 2

	3/31/22	4/30/22	5/31/22	6/30/22	7/31/22	8/31/22
Revenues						
Property taxes	\$ 4,780,563	\$ 3,102,954	\$ 676,476	\$ 525,581	\$ (76,109)	\$ 581,426
Fines and fees	3,439,105	3,912,070	2,905,029	10,128,657	3,053,648	3,342,144
Intergovernmental	1,429,343	2,358,590	2,721,199	5,120,803	2,041,438	19,288,245
Earnings on investments	97,562	142,354	314,906	273,160	333,019	432,943
Miscellaneous	1,310,166	3,729,505	1,082,083	684,146	1,549,934	(5,269,206)
Total Revenues	11,056,739	13,245,473	7,699,693	16,732,347	6,901,930	18,375,552
Expenditures						
Current:						
General administration	13,514,213	6,141,300	6,101,002	5,769,005	6,670,019	10,476,828
Financial administration	929,086	1,224,929	1,034,593	935,205	947,208	1,031,527
Administration of justice	7,139,776	9,649,875	7,370,807	7,587,655	7,678,685	8,441,065
Construction and maintenance	302,151	372,244	272,925	285,146	474,202	370,022
Health and human services	3,769,732	5,096,817	3,805,109	3,843,614	5,210,680	(7,220,729)
Cooperative services	65,725	181,292	66,677	66,536	156,344	80,780
Public safety	5,677,777	7,396,184	5,477,322	5,537,770	5,424,916	8,773,213
Parks and recreation	545,386	482,047	345,307	456,633	336,861	393,462
Libraries and education	1,547,663	2,033,914	1,546,781	1,438,855	1,529,172	1,662,822
Capital Outlay	171,174	540,903	166,705	780,797	(275,380)	211,906
Debt issuance costs	-	-	-	-	-	92,335
Total Expenditures	33,662,683	33,119,505	26,187,228	26,701,216	28,152,707	24,313,231
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(22,605,944)	(19,874,032)	(18,487,535)	(9,968,869)	(21,250,777)	(5,937,679)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	3,316,250
Total Other Financing Sources (Uses)	-	-	-	-	-	3,316,250
Net Change in Fund Balances	(22,605,944)	(19,874,032)	(18,487,535)	(9,968,869)	(21,250,777)	(2,621,429)
Fund Balances, Beginning of Period	246,148,005	223,542,061	203,668,029	185,180,494	175,211,625	153,960,848
Fund Balances, End of Period	\$ 223,542,061	\$ 203,668,029	\$ 185,180,494	\$ 175,211,625	\$ 153,960,848	\$ 151,339,419

Note: Adjustments for reclassification of COVID-19 response revenues and expenditures were made in August 2022 resulting in negative balances being shown in miscellaneous revenue and health and human services categories.

