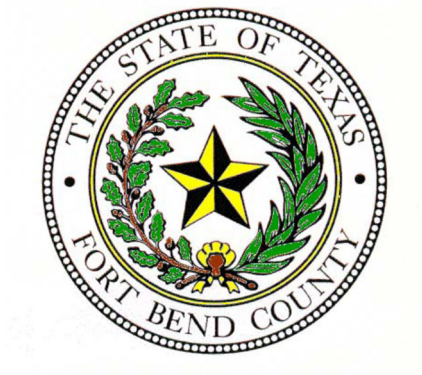


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Twelve Months Ended September 30, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Robert Ed Sturdivant
County Auditor

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March 3, 2023

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

Gentlemen:

The Monthly Unaudited Financial Report for the Twelve Months Ended September 30, 2022, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas

September 2022 Monthly Financial Report



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2022

	Primary Government		
	Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 375,135,409	\$ 246,356,536	\$ 621,491,945
Investments	-	9,507,079	9,507,079
Receivables:			
Taxes, net	14,369,501	-	14,369,501
Grants	8,089,688	-	8,089,688
Fines and fees	36,669,108	-	36,669,108
Other	40,021,101	8,629,238	48,650,339
Prepaid items	1,943,995	-	1,943,995
Due from component units	7,938,992	-	7,938,992
Net pension asset	32,298,711	-	32,298,711
Capital assets, not being depreciated	643,558,351	112,354,256	755,912,607
Capital assets, net of accumulated depreciation	2,564,249,447	344,162,651	2,908,412,098
Total Assets	3,724,274,303	721,009,760	4,445,284,063
Deferred Outflows of Resources			
Deferred outflows - debt refunding	2,038,921	2,071,005	4,109,926
Deferred outflows related to post-employment benefits	149,835,122	-	149,835,122
Total Deferred Outflows of Resources	151,874,043	2,071,005	153,945,048
Liabilities			
Accounts payable and accrued expenses	52,857,906	16,864	52,874,770
Retainage payable	5,241,732	2,289,781	7,531,513
Accrued interest payable	3,270,527	1,423,798	4,694,325
Unearned revenues	77,513,094	-	77,513,094
Due to primary government	-	7,938,991	7,938,991
Due to other governments	19,139,027	-	19,139,027
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	787,389,100	465,514,660	1,252,903,760
Total OPEB liability	495,366,734	-	495,366,734
Total Liabilities	1,483,281,134	489,719,094	1,973,000,228
Deferred Inflows of Resources			
Deferred inflows - debt refunding	-	9,205,288	9,205,288
Deferred inflows related to post-employment benefits	332,018,632	-	332,018,632
Total Deferred Inflows of Resources	332,018,632	9,205,288	341,223,920
Net Position (Deficit)			
Net investment in capital assets	2,391,706,460	49,297,061	2,441,003,521
Restricted for:			
Debt service	47,869,023	22,896,433	70,765,456
Construction and maintenance	79,371,904	-	79,371,904
Other	28,433,489	-	28,433,489
Unrestricted	(486,532,296)	151,962,889	(334,569,407)
Total Net Position	\$ 2,060,848,580	\$ 224,156,383	\$ 2,285,004,963

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Twelve Months Ended September 30, 2022

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 76,359,270	\$ 12,616,169	\$ 25,975,606	\$ -
Financial administration	12,790,164	10,647,952	-	-
Administration of justice	131,691,045	11,507,887	9,718,452	121,169
Construction and maintenance	126,241,567	8,500,765	-	281,988,295
Health and human services	131,784,515	1,295,482	92,508,388	160,789
Cooperative services	1,325,807	-	-	-
Public safety	85,884,258	14,901,997	5,529,329	-
Parks and recreation	11,245,512	224,564	102,385	68,302
Libraries and education	21,481,975	117,605	34,930	-
Capital Outlay				
Interest on long-term debt	23,332,220	-	-	-
Total Primary Government	\$ 622,136,333	\$ 59,812,421	\$ 133,869,090	\$ 282,338,555
Component Units:				
East FBC Development Authority	\$ 1,766,762	\$ -	\$ -	\$ 514,334
FBC Toll Road Authority	27,696,165	49,663,330	-	328,817
FB Grand Parkway Toll Road Authority	19,089,952	30,613,399	-	2,337,564
FBC Housing Finance Corporation	12,770	21,798	-	-
FBC Industrial Development Corporation	21,500	1,000	-	-
Total Component Units	\$ 48,587,149	\$ 80,299,527	\$ -	\$ 3,180,715

FORT BEND COUNTY, TEXAS**STATEMENT OF ACTIVITIES****For the Twelve Months Ended September 30, 2022****Page 2 of 2**

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Units
Functions/Programs	Governmental Activities	
Primary Government		
Governmental Activities:		
General administration	\$ (37,767,495)	
Financial administration	(2,142,212)	
Administration of justice	(110,343,537)	
Construction and maintenance	164,247,493	
Health and human services	(37,819,856)	
Cooperative services	(1,325,807)	
Public safety	(65,452,932)	
Parks and recreation	(10,850,261)	
Libraries and education	(21,329,440)	
Capital Outlay	-	
Interest on long-term debt	(23,332,220)	
Total Primary Government	(146,116,267)	
Component Units:		
East FBC Development Authority		\$ (1,252,428)
FBC Toll Road Authority		22,295,982
FB Grand Parkway Toll Road Authority		13,861,011
FBC Housing Finance Corporation		9,028
FBC Industrial Development Corporation		(20,500)
Total Component Units		34,893,093
General Revenues:		
Property taxes, penalties, and interest	363,678,634	1,161,218
Sales taxes	20,798,649	-
Earnings on investments	4,397,851	1,235,471
Miscellaneous	8,615,868	-
Total General Revenues	397,491,002	2,396,689
Changes in Net Position	251,374,735	37,289,782
Net Position, Beginning of Year, as restated	1,809,473,845	186,866,601
Net Position, End of Period	\$ 2,060,848,580	\$ 224,156,383

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 130,727,654	\$ 14,990,057	\$ 30,802,818	\$ 79,199,275	\$ 105,675,204	\$ 361,395,008
Taxes receivable, net	6,934,764	767,423	-	-	6,667,314	14,369,501
Grants receivable	6,190,183	-	-	1,870	1,897,635	8,089,688
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	3,750,129	35,383,136	183,944	50,000	581,777	39,948,986
Due from other funds	38,146,309	283,959	-	-	1,624,525	40,054,793
Due from component units	7,938,992	-	-	-	-	7,938,992
Prepaid items	57,926	-	-	-	5,954	63,880
Total Assets	\$ 230,415,065	\$ 51,424,575	\$ 30,986,762	\$ 79,251,145	\$ 116,452,409	\$ 508,529,956
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 35,418,681	\$ (7,943)	\$ -	\$ 889,110	\$ -	\$ 36,299,848
Accrued payroll	7,163,014	-	-	-	-	7,163,014
Retainage payable	67,749	-	5,075,522	-	98,461	5,241,732
Due to other funds	1,141,358	292,968	26,499,063	6,869,344	10,505,603	45,308,336
Due to other governments	15,944,398	-	-	-	3,304,384	19,248,782
Unearned revenues	2,655,293	-	-	71,492,691	3,337,957	77,485,941
Total Liabilities	62,390,493	285,025	31,574,585	79,251,145	17,246,405	190,747,653
Deferred Inflows of Resources						
Unavailable revenue-property taxes	6,934,764	767,423	-	-	1,072,613	8,774,800
Unavailable revenue-other	36,896,550	35,323,002	-	-	-	72,219,552
Total Deferred Inflows of Resources	43,831,314	36,090,425	-	-	1,072,613	80,994,352
Fund Balances						
Nonspendable	57,926	-	-	-	5,954	63,880
Restricted	9,672,002	15,049,125	(587,823)	-	98,127,437	122,260,741
Committed	15,893,407	-	-	-	-	15,893,407
Unassigned	98,569,923	-	-	-	-	98,569,923
Total Fund Balances	124,193,258	15,049,125	(587,823)	-	98,133,391	236,787,951
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 230,415,065	\$ 51,424,575	\$ 30,986,762	\$ 79,251,145	\$ 116,452,409	\$ 508,529,956

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

Total fund balances, governmental funds	\$ 236,787,951
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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.	3,207,260,422
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	80,994,353
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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	(741,709,562)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(75,676,664)
Accrued interest payable on bonds	(3,270,527)

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	(495,366,734)
Deferred outflows related to post-employment activities	149,835,122
Deferred inflows related to post-employment activities	(332,018,632)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	12,181,106
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Net Position of Governmental Activities	<u>\$ 2,060,848,580</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Twelve Months Ended September 30, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 274,411,595	\$ 64,604,582	\$ -	\$ -	\$ 24,363,183	\$ 363,379,360
Sales taxes	-	-	-	-	20,798,649	20,798,649
Fines and fees	45,105,629	-	-	-	13,332,168	58,437,797
Intergovernmental	46,284,905	4,869,410	4,077,985	70,039,349	16,041,153	141,312,802
Earnings on investments	2,495,789	210,186	421,990	614,594	651,837	4,394,396
Miscellaneous	14,649,842	2,047,361	3,513,256	189,778	4,956,835	25,357,072
Total Revenues	382,947,760	71,731,539	8,013,231	70,843,721	80,143,825	613,680,076
Expenditures						
Current:						
General administration	71,251,402	-	754,130	-	2,175,789	74,181,321
Financial administration	12,219,249	-	-	-	54,625	12,273,874
Administration of justice	95,567,452	-	37,824	-	26,432,131	122,037,407
Construction and maintenance	4,068,327	-	29,589,264	-	38,195,996	71,853,587
Health and human services	51,769,842	-	80,823	69,841,410	2,903,887	124,595,962
Cooperative services	1,233,514	-	-	-	-	1,233,514
Public safety	73,180,765	-	1,052,852	-	3,218,145	77,451,762
Parks and recreation	4,710,691	-	562,189	-	-	5,272,880
Libraries and education	19,203,966	-	2,202	-	30,775	19,236,943
Capital Outlay	4,373,205	22,018,098	81,100,790	1,002,311	3,909,593	112,403,997
Debt Service:						
Principal	-	40,068,430	-	-	125,000	40,193,430
Interest and fiscal charges	-	31,100,208	-	-	293	31,100,501
Debt issuance costs	-	-	777,633	-	-	777,633
Total Expenditures	337,578,413	93,186,736	113,957,707	70,843,721	77,046,234	692,612,811
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,369,347	(21,455,197)	(105,944,476)	-	3,097,591	(78,932,735)
Other Financing Sources (Uses)						
Transfers in	20,202	-	297,011	-	16,958,378	17,275,591
Transfers (out)	(16,958,378)	-	-	-	(317,213)	(17,275,591)
General obligation bonds issued	3,384,000	-	77,305,000	-	-	80,689,000
Premium on general obligation bonds issued	-	-	13,478,268	-	-	13,478,268
Lease initiation	-	22,018,098	-	-	-	22,018,098
Total Other Financing Sources (Uses)	(13,554,176)	22,018,098	91,080,279	-	16,641,165	116,185,366
Net Change in Fund Balances	31,815,171	562,901	(14,864,197)	-	19,738,756	37,252,631
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	\$ 124,193,258	\$ 15,049,125	\$ (587,823)	\$ -	\$ 98,133,391	\$ 236,787,951

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 Twelve Months Ended September 30, 2022**

Net change in fund balances - total governmental funds	\$ 37,252,631
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 \$112,055,518 exceeded depreciation \$89,275,594 in the current period.	22,779,924
Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements.	278,177,707
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.	(376,191)
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	(80,689,000)
Premium on bonds issued	(13,478,268)
Leases and capital financing	(22,018,098)
Repayments:	
Principal repayments	40,193,430
Contributions for post employment benefits made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in net pension liability in government wide financial statements.	
Pension	25,189,744
Other post-employment benefit ("OPEB")	11,630,982
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	645,779
Accrued interest	(626,554)
Pension expense for the pension plan measurement year	(3,994,174)
Other post-employment benefit ("OPEB") expense	(38,690,166)
Amortization of bond premiums	9,737,020
Amortization of deferred charge on refunding	(404,537)
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.	(17,066,697)
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.	3,111,203
Change in net position of governmental activities	\$ 251,374,735

**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.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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.

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.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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.

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.

Special Revenue Funds (continued)

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.

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.

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.

FORT BEND COUNTY, TEXAS**NON-MAJOR FUND DESCRIPTIONS (continued)****Special Revenue Funds (continued)****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.

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
September 30, 2022

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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 39,382,501	\$ 9,988,632	\$ 4,178,047	\$ 9,375,583	\$ 17,928,104
Taxes receivable, net	4,692,352	902,349	-	761,721	310,892
Grants receivable	-	-	47,375	-	-
Other receivables	16,880	-	32,272	227,996	4,563
Due from other funds	-	-	-	1,200,056	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 44,091,733	\$ 10,890,981	\$ 4,257,694	\$ 11,565,356	\$ 18,243,559
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	97,249	-	-	-	-
Due to other funds	1,086,406	11,490	2,449,970	2,880,317	1,597,274
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	1,183,655	11,490	2,449,970	2,880,317	1,597,274
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	761,721	310,892
Total Deferred Inflows of Resources	-	-	-	761,721	310,892
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	42,908,078	10,879,491	1,807,724	7,923,318	16,335,393
Total Fund Balances	42,908,078	10,879,491	1,807,724	7,923,318	16,335,393
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 44,091,733	\$ 10,890,981	\$ 4,257,694	\$ 11,565,356	\$ 18,243,559

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

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	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 1,325,624	\$ 4,625	\$ 24,768	\$ 1,250,446	\$ 607,160
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	212	904	-
Due from other funds	-	-	-	40,636	705
Prepaid items	-	-	-	-	-
Total Assets	\$ 1,325,624	\$ 4,625	\$ 24,980	\$ 1,291,986	\$ 607,865
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	7,924	40,429	4,048
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	7,924	40,429	4,048
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	1,325,624	4,625	17,056	1,251,557	603,817
Total Fund Balances	1,325,624	4,625	17,056	1,251,557	603,817
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,325,624	\$ 4,625	\$ 24,980	\$ 1,291,986	\$ 607,865

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 7,112	\$ 99,031	\$ 166,625	\$ 55,879	\$ 230,833
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	570
Due from other funds	-	-	1,145	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 7,112	\$ 99,031	\$ 167,770	\$ 55,879	\$ 231,403
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	300	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	300	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,112	98,731	167,770	55,879	231,403
Total Fund Balances	7,112	98,731	167,770	55,879	231,403
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,112	\$ 99,031	\$ 167,770	\$ 55,879	\$ 231,403

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

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	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Assets					
Cash and cash equivalents	\$ 26,295	\$ 4,702	\$ 10,137	\$ 195,977	\$ 6,137,977
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	10	-	-	-	156,560
Prepaid items	-	-	-	-	1,500
Total Assets	\$ 26,305	\$ 4,702	\$ 10,137	\$ 195,977	\$ 6,296,037
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	1,518	-	-	1,918	50,399
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	1,518	-	-	1,918	50,399
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	1,500
Restricted	24,787	4,702	10,137	194,059	6,244,138
Total Fund Balances	24,787	4,702	10,137	194,059	6,245,638
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 26,305	\$ 4,702	\$ 10,137	\$ 195,977	\$ 6,296,037

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

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets					
Cash and cash equivalents	\$ 70,923	\$ 385,806	\$ 5,970,905	\$ 22,076	\$ 134,465
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	4,240	40,136	252,371	-	-
Due from other funds	1,746	-	-	65	-
Prepaid items	-	-	2,500	-	1,579
Total Assets	\$ 76,909	\$ 425,942	\$ 6,225,776	\$ 22,141	\$ 136,044
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	5,186	22,303	84,294	-	4,260
Due to other governments	-	-	2,789,910	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	5,186	22,303	2,874,204	-	4,260
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	2,500	-	1,579
Restricted	71,723	403,639	3,349,072	22,141	130,205
Total Fund Balances	71,723	403,639	3,351,572	22,141	131,784
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 76,909	\$ 425,942	\$ 6,225,776	\$ 22,141	\$ 136,044

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

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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Assets					
Cash and cash equivalents	\$ 409,347	\$ 19,833	\$ 61	\$ 172,340	\$ 21,632
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	17,250	1,591,704	-	64,034
Other receivables	-	-	-	1,633	-
Due from other funds	(23,021)	-	-	-	-
Prepaid items	-	-	375	-	-
Total Assets	\$ 386,326	\$ 37,083	\$ 1,592,140	\$ 173,973	\$ 85,666
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	1,212	-	-	-	-
Due to other funds	-	1,990	1,558,436	-	27,639
Due to other governments	-	-	-	-	-
Unearned revenues	385,115	-	33,704	173,973	58,027
Total Liabilities	386,327	1,990	1,592,140	173,973	85,666
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	375	-	-
Restricted	(1)	35,093	(375)	-	-
Total Fund Balances	(1)	35,093	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 386,326	\$ 37,083	\$ 1,592,140	\$ 173,973	\$ 85,666

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

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	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund
Assets					
Cash and cash equivalents	\$ 93,763	\$ -	\$ 1,877,684	\$ 2,957,512	\$ 2,538,799
Taxes receivable, net	-	-	-	-	-
Grants receivable	28,294	148,978	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	75,045	171,578	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 122,057	\$ 148,978	\$ 1,952,729	\$ 3,129,090	\$ 2,538,799
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	2,605	148,978	51,665	441,952	24,302
Due to other governments	-	-	-	-	514,474
Unearned revenues	-	-	-	2,687,138	-
Total Liabilities	2,605	148,978	51,665	3,129,090	538,776
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	119,452	-	1,901,064	-	2,000,023
Total Fund Balances	119,452	-	1,901,064	-	2,000,023
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 122,057	\$ 148,978	\$ 1,952,729	\$ 3,129,090	\$ 2,538,799

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

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	Totals Non-major Special Revenue Funds
Assets	
Cash and cash equivalents	\$ 105,675,204
Taxes receivable, net	6,667,314
Grants receivable	1,897,635
Other receivables	581,777
Due from other funds	1,624,525
Prepaid items	5,954
Total Assets	\$ 116,452,409
Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ -
Retainage payable	98,461
Due to other funds	10,505,603
Due to other governments	3,304,384
Unearned revenues	3,337,957
Total Liabilities	17,246,405
Deferred Inflows of Resources	
Unavailable revenue-property taxes	1,072,613
Total Deferred Inflows of Resources	1,072,613
Fund Balances:	
Nonspendable	5,954
Restricted	98,127,437
Total Fund Balances	98,133,391
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 116,452,409

FORT BEND COUNTY, TEXAS

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS

For the Twelve Months Ended September 30, 2022

	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 14,891,563	\$ 9,471,620
Sales taxes	20,798,649	-	-	-	-
Fines and fees	-	-	-	7,750,233	-
Intergovernmental	-	3,314,229	568,582	290,683	1,948,480
Earnings on investments	251,505	70,059	65,919	95,009	150,809
Miscellaneous	-	-	4,271	250,617	155,965
Total Revenues	21,050,154	3,384,288	638,772	23,278,105	11,726,874
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	17,101,277	-	-
Construction and maintenance	4,679,239	229,802	-	23,878,084	9,408,049
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	1,238,664	-	46,764	-	1,948,480
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	5,917,903	229,802	17,148,041	23,878,084	11,356,529
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	15,132,251	3,154,486	(16,509,269)	(599,979)	370,345
Other Financing Sources (Uses)					
Transfers in	-	-	16,958,378	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	16,958,378	-	-
Net Change in Fund Balances	15,132,251	3,154,486	449,109	(599,979)	370,345
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	\$ 42,908,078	\$ 10,879,491	\$ 1,807,724	\$ 7,923,318	\$ 16,335,393

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

Page 2 of 8

	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	422,954	42,730
Intergovernmental	68,020	-	-	-	121,068
Earnings on investments	1,553	5	32	1,475	703
Miscellaneous	-	-	37,558	4,309	-
Total Revenues	69,573	5	37,590	428,738	164,501
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	496,557	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	55,423	-	-
Public safety	-	-	-	-	171,924
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	55,423	496,557	171,924
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	69,573	5	(17,833)	(67,819)	(7,423)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	69,573	5	(17,833)	(67,819)	(7,423)
Fund Balances, Beginning of Year	1,256,051	4,620	34,889	1,319,376	611,240
Fund Balances, End of Period	\$ 1,325,624	\$ 4,625	\$ 17,056	\$ 1,251,557	\$ 603,817

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	12,750	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	9	120	190	66	-
Miscellaneous	-	29,109	1	-	14,594
Total Revenues	<u>9</u>	<u>29,230</u>	<u>12,941</u>	<u>66</u>	<u>14,594</u>
Expenditures					
Current:					
General administration	2,540	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	30,775	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>2,540</u>	<u>30,775</u>	<u>-</u>	<u>-</u>	<u>1</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(2,531)	(1,545)	12,941	66	14,593
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	(2,531)	(1,545)	12,941	66	14,593
Fund Balances, Beginning of Year	<u>9,643</u>	<u>100,276</u>	<u>154,829</u>	<u>55,813</u>	<u>216,810</u>
Fund Balances, End of Period	<u>\$ 7,112</u>	<u>\$ 98,731</u>	<u>\$ 167,770</u>	<u>\$ 55,879</u>	<u>\$ 231,403</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Twelve Months Ended September 30, 2022**

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	950	-	-	-	2,148,610
Intergovernmental	2,651	-	-	-	-
Earnings on investments	-	6	10	269	-
Miscellaneous	-	-	1,965	-	-
Total Revenues	<u>3,601</u>	<u>6</u>	<u>1,975</u>	<u>269</u>	<u>2,148,610</u>
Expenditures					
Current:					
General administration	-	-	1	91,982	1,293,118
Financial administration	-	-	-	-	-
Administration of justice	12,670	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>12,670</u>	<u>-</u>	<u>1</u>	<u>91,982</u>	<u>1,293,118</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(9,069)	6	1,974	(91,713)	855,492
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	(9,069)	6	1,974	(91,713)	855,492
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>\$ 24,787</u>	<u>\$ 4,702</u>	<u>\$ 10,137</u>	<u>\$ 194,059</u>	<u>\$ 6,245,638</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Twelve Months Ended September 30, 2022**

	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	(1)	1,121	-
Intergovernmental	-	-	4,512	-	38,220
Earnings on investments	4,344	381	3,365	-	193
Miscellaneous	26,185	799,034	2,299,018	-	-
Total Revenues	30,529	799,415	2,306,894	1,121	38,413
Expenditures					
Current:					
General administration	(1)	788,149	-	-	-
Financial administration	54,625	-	-	-	-
Administration of justice	-	-	134,922	-	(1)
Construction and maintenance	-	-	822	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	1,884,589	-	137,976
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	45,459	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	54,624	788,149	2,065,792	-	137,975
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,095)	11,266	241,102	1,121	(99,562)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(24,095)	11,266	241,102	1,121	(99,562)
Fund Balances, Beginning of Year	95,818	392,373	3,110,470	21,020	231,346
Fund Balances, End of Period	\$ 71,723	\$ 403,639	\$ 3,351,572	\$ 22,141	\$ 131,784

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Twelve Months Ended September 30, 2022**

	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	24,233	17,554	3,473,459	-	138,142
Earnings on investments	-	62	-	-	57
Miscellaneous	-	-	-	-	-
Total Revenues	24,233	17,616	3,473,459	-	138,199
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	24,234	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	95,854	2,752,610	-	-
Public safety	-	-	-	-	138,199
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	595,556	-	-
Debt Service:					
Principal	-	-	125,000	-	-
Interest and fiscal charges	-	-	293	-	-
Total Expenditures	24,234	95,854	3,473,459	-	138,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	(78,238)	-	-	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(1)	(78,238)	-	-	-
Fund Balances, Beginning of Year	-	113,331	-	-	-
Fund Balances, End of Period	\$ (1)	\$ 35,093	\$ -	\$ -	\$ -

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Twelve Months Ended September 30, 2022**

	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	960,531	1,992,289	-
Intergovernmental	161,680	2,669,019	-	3,200,621	-
Earnings on investments	-	-	-	5,696	-
Miscellaneous	-	-	5,011	2,907	1,326,291
Total Revenues	161,680	2,669,019	965,542	5,201,513	1,326,291
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	123,419	2,669,019	723,392	5,146,641	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	885,457
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	34,670	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	123,419	2,669,019	723,392	5,181,311	885,457
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,261	-	242,150	20,202	440,834
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	(20,202)	(297,011)
Total Other Financing Sources (Uses)	-	-	-	(20,202)	(297,011)
Net Change in Fund Balances	38,261	-	242,150	-	143,823
Fund Balances, Beginning of Year	81,191	-	1,658,914	-	1,856,200
Fund Balances, End of Period	\$ 119,452	\$ -	\$ 1,901,064	\$ -	\$ 2,000,023

FORT BEND COUNTY, TEXAS*Page 8 of 8*

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Twelve Months Ended September 30, 2022**

	Totals Non-major Special Revenue Funds
Revenues	
Property taxes	\$ 24,363,183
Sales taxes	20,798,649
Fines and fees	13,332,168
Intergovernmental	16,041,153
Earnings on investments	651,837
Miscellaneous	4,956,835
Total Revenues	80,143,825
Expenditures	
Current:	
General administration	2,175,789
Financial administration	54,625
Administration of justice	26,432,131
Construction and maintenance	38,195,996
Health and human services	2,903,887
Public safety	3,218,145
Libraries and education	30,775
Capital Outlay	3,909,593
Debt Service:	-
Principal	125,000
Interest and fiscal charges	293
Total Expenditures	77,046,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,097,591
 Other Financing Sources (Uses)	
Transfers in	16,958,378
Transfers (out)	(317,213)
Total Other Financing Sources (Uses)	16,641,165
 Net Change in Fund Balances	19,738,756
Fund Balances, Beginning of Year	78,394,635
Fund Balances, End of Period	\$ 98,133,391



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
September 30, 2022

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Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-762
	Mission Bend/4	Central Appraisal		
	Corners (FBCAD #6)	District Phase 2	Facilities Bonds	Mobility Project
		Expansion		2019
Assets				
Cash and cash equivalents	\$ 372,200	\$ -	\$ 3,983,452	\$ -
Other receivables	-	49,876	-	-
Total Assets	<u>\$ 372,200</u>	<u>\$ 49,876</u>	<u>\$ 3,983,452</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 481,499	\$ -
Due to other funds	77	1,513,461	312,663	-
Total Liabilities	<u>77</u>	<u>1,513,461</u>	<u>794,162</u>	<u>-</u>
Fund Balances				
Restricted	372,123	(1,463,585)	3,189,290	-
Total Fund Balances	<u>372,123</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 372,200</u>	<u>\$ 49,876</u>	<u>\$ 3,983,452</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
September 30, 2022

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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	\$ 17,177,848	\$ -	\$ 2,497,961	\$ 1,510,821
Other receivables	-	-	-	-
Total Assets	<u>\$ 17,177,848</u>	<u>\$ -</u>	<u>\$ 2,497,961</u>	<u>\$ 1,510,821</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 66,100	\$ -	\$ 1,078,396	\$ -
Due to other funds	221,258	4,538,055	247,522	-
Total Liabilities	<u>287,358</u>	<u>4,538,055</u>	<u>1,325,918</u>	<u>-</u>
Fund Balances				
Restricted	16,890,490	(4,538,055)	1,172,043	1,510,821
Total Fund Balances	<u>16,890,490</u>	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,177,848</u>	<u>\$ -</u>	<u>\$ 2,497,961</u>	<u>\$ 1,510,821</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
September 30, 2022

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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	\$ -	\$ 141,051	\$ 4,098,725	\$ 1,020,760
Other receivables	-	-	-	134,068
Total Assets	<u>\$ -</u>	<u>\$ 141,051</u>	<u>\$ 4,098,725</u>	<u>\$ 1,154,828</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ 7,719	\$ -	\$ 802,602	\$ 2,639,206
Due to other funds	1,725,324	-	2,914,714	14,595,359
Total Liabilities	<u>1,733,043</u>	<u>-</u>	<u>3,717,316</u>	<u>17,234,565</u>
Fund Balances				
Restricted	(1,733,043)	141,051	381,409	(16,079,737)
Total Fund Balances	<u>(1,733,043)</u>	<u>141,051</u>	<u>381,409</u>	<u>(16,079,737)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 141,051</u>	<u>\$ 4,098,725</u>	<u>\$ 1,154,828</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
September 30, 2022

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	MAJ-775	
	2023 Mobility Projects	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 30,802,818
Other receivables	-	183,944
Total Assets	<u>\$ -</u>	<u>\$ 30,986,762</u>
Liabilities and Fund Balances		
Liabilities		
Retainage payable	\$ -	\$ 5,075,522
Due to other funds	430,630	26,499,063
Total Liabilities	<u>430,630</u>	<u>31,574,585</u>
Fund Balances		
Restricted	(430,630)	(587,823)
Total Fund Balances	<u>(430,630)</u>	<u>(587,823)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 30,986,762</u>

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

Page 1 of 4

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-762
	Mission Bend/4	Central Appraisal		
	Corners (FBCAD #6)	District Phase 2		
		Expansion	Facilities Bonds	Mobility Project
				2019
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,771,439
Earnings on investments	444	49,328	48,117	3,461
Miscellaneous	-	149,400	-	369,986
Total Revenues	444	198,728	48,117	5,144,886
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	9,096	-	-	2,750
Health and human services	-	-	3,013	-
Public safety	-	-	-	-
Parks and recreation	-	-	69,894	-
Capital Outlay	(1)	-	8,685,209	(2,845,637)
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	9,095	-	8,766,196	(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	(8,651)	198,728	(8,718,079)	7,987,773
Fund Balances, Beginning of Year	380,774	(1,662,313)	11,907,369	(7,987,773)
Fund Balances, End of Period	\$ 372,123	\$ (1,463,585)	\$ 3,189,290	\$ -

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 Twelve Months Ended September 30, 2022

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Fund Number	MAJ-764	MAJ-765	MAJ-766	MAJ-768
	Drainage District			
	2020 Permanent	Drainage District -	Certificates of	Tax Notes Series
	Imp. Bonds	Tax Notes / CO	Obligation 2020A	2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ (2,161,400)	\$ -
Earnings on investments	133,896	-	22,412	14,072
Miscellaneous	-	-	2,161,400	-
Total Revenues	133,896	-	22,412	14,072
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	625,754	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	996,069	1,347,751	5,445,915	4,659,800
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	1,621,823	1,347,751	5,445,915	4,659,800
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	(1,487,927)	(1,347,751)	(5,423,503)	(4,645,728)
Fund Balances, Beginning of Year	18,378,417	(3,190,304)	6,595,546	6,156,549
Fund Balances, End of Period	\$ 16,890,490	\$ (4,538,055)	\$ 1,172,043	\$ 1,510,821

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 Twelve Months Ended September 30, 2022

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Fund Number	MAJ-770	MAJ-771	MAJ-772	MAJ-774
	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects	Mobility 2022 Projects
Revenues				
Intergovernmental	\$ -	\$ -	\$ 405,000	\$ 1,062,946
Earnings on investments	-	165	66,878	83,217
Miscellaneous	-	-	-	832,470
Total Revenues	-	165	471,878	1,978,633
Expenditures				
Current:				
Administration of justice	-	-	37,824	-
Construction and maintenance	-	-	3,955,235	24,996,429
Health and human services	-	-	77,810	-
Public safety	-	-	1,052,852	-
Parks and recreation	177,367	-	314,928	-
Capital Outlay	1,142,853	-	24,522,041	36,716,160
Debt Service:				
Bond issuance costs	-	-	339,416	438,217
Total Expenditures	1,320,220	-	31,048,358	62,150,806
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)	-	-	40,634,103	50,446,176
Net Change in Fund Balances	(1,320,220)	165	10,057,623	(9,725,997)
Fund Balances, Beginning of Year	(412,823)	140,886	(9,676,214)	(6,353,740)
Fund Balances, End of Period	<u>\$ (1,733,043)</u>	<u>\$ 141,051</u>	<u>\$ 381,409</u>	<u>\$ (16,079,737)</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 Twelve Months Ended September 30, 2022

Page 4 of 4

	MAJ-775	
	2023 Mobility Projects	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ -	\$ 4,077,985
Earnings on investments	-	421,990
Miscellaneous	-	3,513,256
Total Revenues	-	8,013,231
Expenditures		
Current:		
Administration of justice	-	37,824
Construction and maintenance	-	29,589,264
Health and human services	-	80,823
Public safety	-	1,052,852
Parks and recreation	-	562,189
Capital Outlay	430,630	81,100,790
Debt Service:		
Bond issuance costs	-	777,633
Total Expenditures	430,630	113,957,707
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)	-	91,080,279
Net Change in Fund Balances	(430,630)	(14,864,197)
Fund Balances, Beginning of Year	-	14,276,374
Fund Balances, End of Period	\$ (430,630)	\$ (587,823)

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Twelve Months Ended September 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 275,451,427	\$ 275,451,427	\$ 274,411,595	\$ (1,039,832)	100%
Fines and fees	35,792,119	36,410,619	42,343,306	5,932,687	116%
Intergovernmental	5,240,354	5,290,354	20,932,631	15,642,277	396%
Earnings on investments	1,678,940	1,857,168	2,447,260	590,092	132%
Miscellaneous	2,821,146	3,153,858	2,792,388	(361,470)	89%
Total Revenues	<u>320,983,986</u>	<u>322,163,426</u>	<u>342,927,180</u>	<u>20,763,754</u>	<u>106%</u>
Expenditures					
Current:					
General administration	73,381,617	72,045,381	64,879,920	7,165,461	90%
Financial administration	15,975,121	12,629,509	12,219,249	410,260	97%
Administration of justice	94,440,879	97,610,582	92,894,065	4,716,517	95%
Construction and maintenance	3,755,506	3,805,367	3,665,647	139,720	96%
Health and human services	34,879,687	35,360,766	31,350,604	4,010,162	89%
Cooperative services	1,306,958	1,306,958	1,233,489	73,469	94%
Public safety	61,923,627	62,128,613	59,033,441	3,095,172	95%
Parks and recreation	4,916,284	4,942,716	4,710,691	232,025	95%
Libraries and education	20,422,305	20,265,759	19,203,887	1,061,872	95%
Capital Outlay	<u>15,000</u>	<u>669,773</u>	<u>375,470</u>	<u>294,303</u>	<u>56%</u>
Total Expenditures	<u>311,016,984</u>	<u>310,765,424</u>	<u>289,566,463</u>	<u>21,198,961</u>	<u>93%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,967,002</u>	<u>11,398,002</u>	<u>53,360,717</u>	<u>41,962,715</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(25,188,175)	(25,758,604)	(16,958,378)	8,800,226	
Total Other Financing Sources (Uses)	<u>(25,188,175)</u>	<u>(25,758,604)</u>	<u>(16,958,378)</u>	<u>8,800,226</u>	
Net Change in Fund Balances - budgetary basis	(15,221,173)	(14,360,602)	36,402,339	50,762,941	
Net adjustment to reflect operations in accordance with GAAP (a)			(7,971,170)		
Fund Balances, Beginning of Year	<u>99,977,484</u>	<u>95,762,089</u>	<u>95,762,089</u>		
Fund Balances, End of Period	<u>\$ 84,756,311</u>	<u>\$ 81,401,487</u>	<u>\$ 124,193,258</u>	<u>\$ 42,791,771</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Twelve Months Ended September 30, 2022***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 342,927,180	\$ 40,020,580	382,947,770
Expenditures	289,566,463	48,011,950	337,578,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	53,360,717	(7,991,370)	45,369,357
Other Financing Sources (Uses)			
Transfers in	-	20,202	20,202
Transfers (out)	(16,958,378)	-	(16,958,378)
Proceeds from debt issuance	-	3,384,000	3,384,000
Other Financing Sources (Uses)	(16,958,378)	3,404,202	(13,554,176)
Net Change in Fund Balance	36,402,339	(4,587,168)	31,815,181
Fund Balance, Beginning of Year			92,378,087
Fund Balance, End of Period			<u>\$ 124,193,268</u>

FORT BEND COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND****BALANCE - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Twelve Months Ended September 30, 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	\$ 64,604,582	\$ 394,898	101%
Intergovernmental	730,000	730,000	4,869,410	4,139,410	667%
Earnings on investments	31,000	31,000	210,186	179,186	678%
Miscellaneous	1,047,048	1,047,048	2,047,361	1,000,313	196%
Total Revenues	66,017,732	66,017,732	71,731,539	5,713,807	109%
Expenditures					
Debt Service:					
Principal	39,370,303	39,226,399	40,068,430	(842,031)	102%
Interest and fiscal charges	31,777,886	31,921,790	31,100,208	821,582	97%
Debt issuance costs	-	-	-	-	#DIV/0!
Total Expenditures	71,148,189	71,148,189	71,168,638	(20,449)	100%
Net Change in Fund Balances - Budgetary Basis	(5,130,457)	(4,560,028)	562,901	5,122,929	
Fund Balances, Beginning of Year	13,742,581	14,486,225	14,486,225	-	
Fund Balances, End of Period	\$ 8,612,124	\$ 9,926,197	\$ 15,049,126	\$ 5,122,929	

Note 1 – Capital financing payment of \$22,018,098 did not result in the amending of the budget for Capital outlay or issuance of leases.

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Twelve Months Ended September 30, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 14,847,152	\$ 14,847,152	\$ 14,891,563	\$ 44,411	100%
Fines and fees	6,899,439	6,899,439	7,750,233	850,794	112%
Intergovernmental	300,000	300,000	290,683	(9,317)	97%
Earnings on investments	25,000	25,000	95,009	70,009	380%
Miscellaneous	208,000	208,000	250,617	42,617	120%
Total Revenues	22,279,591	22,279,591	23,278,105	998,514	104%
Expenditures					
Current:					
Salaries and personnel costs	11,705,233	11,705,233	10,566,813	1,138,420	90%
Operating costs	14,511,567	14,586,567	13,238,875	1,347,692	91%
Information technology costs	12,854	12,854	13,068	(214)	102%
Capital acquisitions	142,100	67,100	59,329	7,771	88%
Total Expenditures	26,371,754	26,371,754	23,878,085	2,493,669	91%
Net Change in Fund Balances - Budgetary Basis	(4,092,163)	(4,092,163)	(599,980)	3,492,183	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1	-	
Fund Balances, Beginning of Year	9,220,507	8,523,297	8,523,297	-	
Fund Balances, End of Period	\$ 5,128,344	\$ 4,431,134	\$ 7,923,318	\$ 3,492,184	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 23,278,105	\$ -	\$ 23,278,105
Expenditures	23,878,085	(1)	23,878,084
Net Change in Fund Balance	(599,980)	1	(599,979)
Fund Balance, Beginning of Year			8,523,297
Fund Balance, End of Period			\$ 7,923,318

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Twelve Months Ended September 30, 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	\$ 9,471,620	\$ (133,634)	99%
Earnings on investments	15,000	15,000	150,809	135,809	1005%
Miscellaneous	220,000	220,000	155,965	(64,035)	71%
Total Revenues	9,840,254	9,840,254	9,778,394	(61,860)	99%
Expenditures					
Current:					
Salaries and personnel costs	6,966,471	6,966,471	6,471,952	494,519	93%
Operating costs	3,091,531	3,087,831	2,576,737	511,094	83%
Information technology costs	5,850	9,550	9,476	74	99%
Capital acquisitions	55,580	55,580	31,345	24,235	56%
Total Expenditures	10,119,432	10,119,432	9,089,510	1,029,922	90%
Net Change in Fund Balances - Budgetary Basis	(279,178)	(279,178)	688,884	968,062	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(318,539)	-	
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	\$ 16,335,393	\$ 649,523	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,778,394	\$ 1,948,480	\$ 11,726,874
Expenditures	9,089,510	2,267,019	11,356,529
Net Change in Fund Balance	688,884	(318,539)	370,345
Fund Balance, Beginning of Year			15,965,048
Fund Balance, End of Period			\$ 16,335,393

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
September 30, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 1,050,694	\$ 12,689,710	\$ 13,740,404
Due from other funds	4,689,495	874,424	5,563,919
Other receivables	44,397	27,718	72,115
Total Current Assets	5,784,586	15,471,967	21,256,553
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	547,376	-	547,376
Total Noncurrent Assets	547,376	-	547,376
Total Assets	6,331,962	15,471,967	21,803,929
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Total Current Liabilities	244,755	3,399,414	3,644,169
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	5,978,653	-	5,978,653
Total Liabilities	6,223,408	3,399,414	9,622,822
Net Position			
Net investment in capital assets	547,376	-	547,376
Unrestricted	(438,822)	12,072,553	11,633,731
Total Net Position	\$ 108,554	\$ 12,072,553	\$ 12,181,107

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 60,348,848	\$ 8,034,560	\$ 68,383,408
Total Operating Revenues	<u>60,348,848</u>	<u>8,034,560</u>	<u>68,383,408</u>
Operating Expenses			
Contractual services	1,374,994	932,599	2,307,593
Benefits provided	57,548,766	5,384,109	62,932,875
Depreciation	35,198	-	35,198
Total Operating Expenses	<u>58,958,958</u>	<u>6,316,708</u>	<u>65,275,666</u>
Operating Income (Loss)	1,389,890	1,717,852	3,107,742
Non-Operating Revenues			
Earnings on investments	3,460	-	3,460
Total Non-Operating Revenues	<u>3,460</u>	<u>-</u>	<u>3,460</u>
Change in Net Position	1,393,350	1,717,852	3,111,202
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>\$ 108,554</u>	<u>\$ 12,072,553</u>	<u>\$ 12,181,107</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 61,072,182	\$ 8,120,827	\$ 69,193,009
Payment of benefits	(55,718,677)	(5,539,914)	(61,258,591)
Payments for services	(4,833,749)	(1,383,247)	(6,216,996)
Net Cash Provided (Used) by Operating Activities	<u>519,756</u>	<u>1,197,666</u>	<u>1,717,422</u>
Cash Flows from Investing Activities:			
Interest earned on investments	3,460	-	3,460
Net Cash Provided by Investing Activities	<u>3,460</u>	<u>-</u>	<u>3,460</u>
Net Increase (Decrease) in Cash and Cash Equivalents	493,063	1,197,666	1,690,729
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>\$ 1,050,694</u>	<u>\$ 12,689,708</u>	<u>\$ 13,740,402</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 1,389,890	\$ 1,717,852	\$ 3,107,742
Adjustments to operations:			
Depreciation	35,198	-	35,198
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	(180,180)	(180,180)
Decrease (Increase) in other receivables	73,236	67,432	140,668
Decrease (Increase) in due from other funds	650,098	18,835	668,933
Increase (Decrease) in due to other funds	(3,458,755)	(270,468)	(3,729,223)
Increase (Decrease) in benefits payable	1,830,089	(155,805)	1,674,284
Total Adjustments	<u>(870,134)</u>	<u>(520,186)</u>	<u>(1,390,320)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 519,756</u>	<u>\$ 1,197,666</u>	<u>\$ 1,717,422</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
September 30, 2022

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 21,574,510	\$ 13,367,092	\$ 691,352	\$ 35,632,954
Total Assets	<u>21,574,510</u>	<u>13,367,092</u>	<u>691,352</u>	<u>35,632,954</u>
Liabilities				
Due to other governments	-	-	-	-
Total Liabilities	<u>292,385</u>	<u>144,466</u>	<u>-</u>	<u>436,851</u>
Net Position				
Restricted for court activities	21,282,125	13,222,625	-	34,504,750
Restricted for tax collection activities	-	-	691,352	691,352
Total Net Position	<u>\$ 21,282,125</u>	<u>\$ 13,222,625</u>	<u>\$ 691,352</u>	<u>\$ 35,196,102</u>
		(1)		(1)

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Twelve Months Ended September 30, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 16,767,059	\$ 9,419,832	\$ -	\$ 26,186,891
Property tax collections	-	-	1,423,448,711	1,423,448,711
Earnings of investments	72,237	31,808	-	104,045
Total Additions	<u>16,839,296</u>	<u>9,451,640</u>	<u>1,423,448,711</u>	<u>1,449,739,647</u>
Deductions				
Court activities	10,066,362	4,901,741	-	14,968,103
Property tax disbursements	<u>-</u>	<u>-</u>	<u>1,423,759,355</u>	<u>1,423,759,355</u>
Total Deductions	<u>10,066,362</u>	<u>4,901,741</u>	<u>1,423,759,355</u>	<u>1,438,727,458</u>
Change in fiduciary net position	6,772,934	4,549,899	(310,644)	11,012,189
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>\$ 21,282,125</u>	<u>\$ 13,222,625</u>	<u>\$ 691,352</u>	<u>\$ 35,196,102</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
September 30, 2022

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 5,763,380	\$ 8,359	\$ 151,038,958	\$ 89,395,608	\$ 145,794	\$ 4,437	\$ 246,356,536
Investments	-	-	8,870,075	-	637,004	-	9,507,079
Miscellaneous receivables	46,035	-	5,576,454	3,006,173	576	-	8,629,238
Capital assets, not being depreciated	-	-	83,873,149	28,481,107	-	-	112,354,256
Capital assets, net of accumulated depreciation	-	-	206,375,615	137,787,036	-	-	344,162,651
Total Assets	<u>5,809,415</u>	<u>8,359</u>	<u>455,734,251</u>	<u>258,669,924</u>	<u>783,374</u>	<u>4,437</u>	<u>721,009,760</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	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	1,587,327	702,454	-	-	2,289,781
Due to primary government	-	-	2,084,502	5,845,489	-	9,000	7,938,991
Accrued interest payable	37,013	-	881,033	505,752	-	-	1,423,798
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	11,264,388	-	264,922,944	189,327,328	-	-	465,514,660
Total Liabilities	<u>11,316,765</u>	<u>-</u>	<u>279,550,806</u>	<u>198,841,023</u>	<u>1,500</u>	<u>9,000</u>	<u>489,719,094</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	65,758,100	(16,461,039)	-	-	49,297,061
Debt service	-	-	15,693,160	7,203,273	-	-	22,896,433
Unrestricted	(5,507,350)	8,359	96,803,190	59,881,379	781,874	(4,563)	151,962,889
Total Net Position (Deficit)	<u>\$ (5,507,350)</u>	<u>\$ 8,359</u>	<u>\$ 178,254,450</u>	<u>\$ 50,623,613</u>	<u>\$ 781,874</u>	<u>\$ (4,563)</u>	<u>\$ 224,156,383</u>

FORT BEND COUNTY, TEXAS

Page 1 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Twelve Months Ended September 30, 2022**

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	\$ 1,165,103	\$ -	\$ 514,334	\$ (650,769)	\$ -
Interest on long-term debt	601,659	-	-	(601,659)	-
Total East Fort Bend County Development Authority	<u>1,766,762</u>	<u>-</u>	<u>514,334</u>	<u>(1,252,428)</u>	<u>-</u>
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Toll Road Authority					
Toll road operations	\$ 17,760,369	\$ 49,663,330	\$ 328,817	\$ -	\$ -
Interest on long-term debt	9,890,581	-	-	-	-
Debt service fees	45,215	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>27,696,165</u>	<u>49,663,330</u>	<u>328,817</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	12,325,561	30,613,399	2,337,564	-	-
Interest on long-term debt	4,725,669	-	-	-	-
Debt service fees	2,038,722	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>19,089,952</u>	<u>30,613,399</u>	<u>2,337,564</u>	<u>-</u>	<u>-</u>
Fort Bend County Housing Finance Corporation					
General administration	12,770	21,798	-	-	-
Total Fort Bend County Housing Finance Corporation	<u>12,770</u>	<u>21,798</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation					
General administration	21,500	1,000	-	-	-
Total Fort Bend County Industrial Development Corporation	<u>21,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 48,587,149</u>	<u>\$ 80,299,527</u>	<u>\$ 3,180,715</u>	<u>(1,252,428)</u>	<u>-</u>
General Revenues:					
Property Taxes				1,161,218	
Earnings on investments				13,978	9
Total General Revenues				<u>1,175,196</u>	<u>9</u>
Changes in Net Position (Deficit)				(77,232)	9
Net Position (Deficit), Beginning of Year, as restated				<u>(5,430,118)</u>	<u>8,350</u>
Net Position (Deficit), End of Period				<u>\$ (5,507,350)</u>	<u>\$ 8,359</u>

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

FORT BEND COUNTY, TEXAS

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Twelve Months Ended September 30, 2022**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ (650,769)
Interest on long-term debt	-	-	-	-	(601,659)
Total East Fort Bend County Development Authority	-	-	-	-	(1,252,428)
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	\$ 32,231,778	\$ -	\$ -	\$ -	\$ 32,231,778
Interest on long-term debt	(9,890,581)	-	-	-	(9,890,581)
Debt service fees	(45,215)	-	-	-	(45,215)
Total Fort Bend County Toll Road Authority	22,295,982	-	-	-	22,295,982
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	20,625,402	-	-	20,625,402
Interest on long-term debt	-	(4,725,669)	-	-	(4,725,669)
Debt service fees	-	(2,038,722)	-	-	(2,038,722)
Total Fort Bend Grand Parkway Toll Road Authority	-	13,861,011	-	-	13,861,011
Fort Bend County Housing Finance Corporation					
General administration	-	-	9,028	-	9,028
Total Fort Bend County Housing Finance Corporation	-	-	9,028	-	9,028
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	(20,500)	(20,500)
Total Fort Bend County Industrial Development Corporation	-	-	-	(20,500)	(20,500)
Totals Component Units	22,295,982	13,861,011	9,028	(20,500)	34,893,093
General Revenues:					
Property Taxes					1,161,218
Earnings on investments	588,298	631,634	1,543	9	1,235,471
Total General Revenues	588,298	631,634	1,543	9	2,396,689
Changes in Net Position (Deficit)	22,884,280	14,492,645	10,571	(20,491)	37,289,782
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	\$ 178,254,450	\$ 50,623,613	\$ 781,874	\$ (4,563)	\$ 224,156,383

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 -****Page 1 of 2****MODIFIED ACCRUAL BASIS OF ACCOUNTING****LAST TEN FISCAL YEARS****(UNAUDITED)**

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

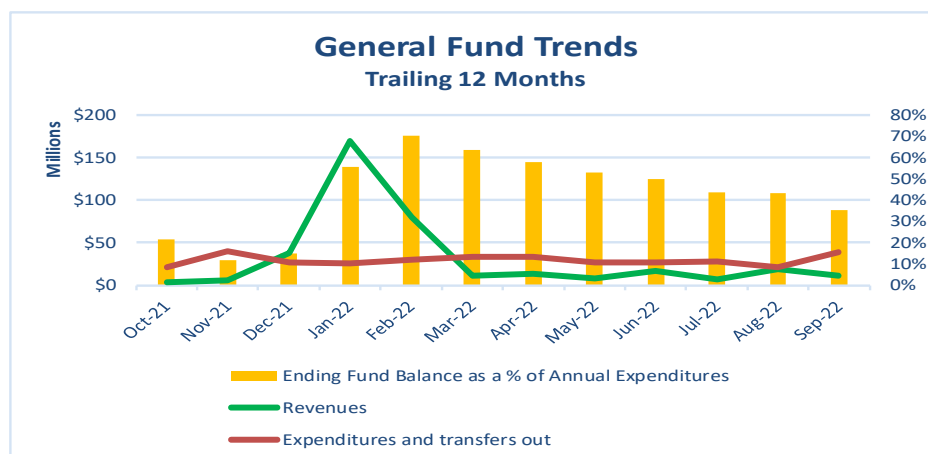
FORT BEND COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)****Page 2 of 2**

	Fiscal Year				Twelve Months Ended Sep 30,
	2018	2019	2020	2021	2022
Revenues					
Property taxes	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	20,798,649
Fees and fines	54,687,700	56,771,556	54,616,040	62,746,442	58,437,797
Intergovernmental	46,630,942	73,767,851	117,990,600	211,214,727	141,312,802
Earnings on investments	6,977,865	7,928,027	4,465,242	1,340,447	4,394,396
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	25,357,072
Total Revenues	424,523,269	466,602,337	546,692,991	643,321,928	613,680,076
Expenditures					
Current:					
General administration	67,799,061	64,552,332	94,150,791	61,077,477	74,181,321
Financial administration	9,306,005	9,710,496	9,750,632	10,609,737	12,273,874
Administration of justice	99,960,008	108,300,831	100,575,084	112,256,330	122,037,407
Construction and maintenance	88,168,071	80,471,847	70,286,117	61,002,603	71,853,587
Health and human services	43,628,300	46,203,981	98,986,030	190,368,247	124,595,962
Cooperative services	1,113,328	1,179,033	1,127,235	1,179,974	1,233,514
Public safety	61,416,316	63,721,924	49,965,530	69,554,154	77,451,762
Parks and recreation	3,576,272	4,304,281	3,588,017	4,446,139	5,272,880
Libraries and education	16,989,644	18,626,830	17,822,524	18,510,542	19,236,943
Capital Outlay	78,787,370	80,497,157	101,302,683	232,434,131	112,403,997
Debt Service:					
Principal	25,931,000	28,071,000	43,197,215	39,125,428	40,193,430
Interest and fiscal charges	22,108,123	22,225,013	23,505,432	26,669,690	31,100,501
Bond issuance costs	558,469	355,887	1,094,531	397,559	777,633
Total Expenditures	519,341,967	528,220,612	615,351,821	827,632,011	692,612,811
(Deficiency) of Revenues					
(Under) Expenditures	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,735)
Other Financing Sources (Uses)					
Transfers in	14,559,002	16,290,672	23,637,372	23,747,768	17,275,591
Transfers (out)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)
Bonds issued	58,467,549	34,655,000	85,690,000	71,615,000	80,689,000
Refunding bonds issued	-	-	36,540,000	-	-
Premium on bonds issued	7,313,675	6,899,883	24,507,932	8,483,750	13,478,268
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	-	(40,355,628)	-	-
Tax Notes/ Capital Leases issued	-	-	9,349,781	100,349,229	22,018,098
Total Other Financing Sources (Uses)	65,781,224	41,554,883	115,732,085	180,447,979	116,185,366
Net Change in Fund Balances	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,631
Debt Service as a Percentage of					
Noncapital Expenditures	10.90%	11.23%	12.98%	11.05%	12.29%

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

Page 1 of 2

	10/31/21	11/30/21	12/31/21	1/31/22	2/28/22	3/31/22
Revenues						
Property taxes	\$ 115,910	\$ 430,185	\$ 26,341,289	\$ 163,476,382	\$ 74,331,287	\$ 4,780,563
Fines and fees	2,104,165	3,916,838	2,878,404	2,871,339	2,624,008	3,439,105
Intergovernmental	524,286	603,321	2,661,668	1,695,029	2,166,664	1,429,343
Earnings on investments	51,726	46,733	146,878	128,368	87,144	97,562
Miscellaneous	1,002,804	1,024,953	5,512,703	1,357,712	1,030,385	1,310,166
Total Revenues	3,798,891	6,022,030	37,540,942	169,528,830	80,239,488	11,056,739
Expenditures						
Current:						
General administration	3,551,729	4,810,609	5,253,948	4,363,635	7,193,953	13,516,404
Financial administration	921,338	944,354	985,060	963,505	963,922	928,904
Administration of justice	6,136,318	6,578,965	8,504,784	7,548,025	7,813,509	7,141,563
Construction and maintenance	268,955	260,533	272,446	272,002	282,776	299,960
Health and human services	3,347,303	3,288,496	4,131,871	4,986,114	4,908,110	3,769,732
Cooperative services	73,762	64,888	63,976	155,083	67,287	65,725
Public safety	5,050,330	5,010,409	5,089,622	5,099,905	6,254,968	5,676,170
Parks and recreation	273,895	318,531	334,311	430,954	320,191	545,386
Libraries and education	1,278,736	1,365,771	1,486,152	1,370,056	1,597,154	1,547,663
Capital Outlay	-	252,784	976,257	706,458	208,146	171,174
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	20,902,366	22,895,340	27,098,427	25,895,737	29,610,016	33,662,681
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(17,103,475)	(16,873,310)	10,442,515	143,633,093	50,629,472	(22,605,942)
			-	-	-	-
			-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	(16,958,378)	-	-	-	-
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(16,958,378)	-	-	-	-
			-	-	-	-
Net Change in Fund Balances	(17,103,475)	(33,831,688)	10,442,515	143,633,093	50,629,472	(22,605,942)
Fund Balances, Beginning of Period	92,378,087	75,274,612	41,442,924	51,885,439	195,518,532	246,148,004
Fund Balances, End of Period	\$ 75,274,612	\$ 41,442,924	\$ 51,885,439	\$ 195,518,532	\$ 246,148,004	\$ 223,542,062



September 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

	4/30/22	5/31/22	6/30/22	7/31/22	8/31/22	9/30/22
Revenues						
Property taxes	\$ 3,102,954	\$ 676,476	\$ 525,581	\$ (76,109)	\$ 581,426	\$ 125,651
Fines and fees	3,912,071	2,905,028	10,128,657	3,053,648	3,351,415	3,920,951
Intergovernmental	2,358,590	2,721,199	5,120,803	2,041,438	19,819,660	5,142,904
Earnings on investments	142,354	314,906	273,160	333,019	428,917	445,022
Miscellaneous	3,729,505	1,082,083	684,146	1,549,934	(5,281,563)	1,647,018
Total Revenues	13,245,474	7,699,692	16,732,347	6,901,930	18,899,855	11,281,546
Expenditures						
Current:						
General administration	6,141,637	6,102,009	5,769,353	6,672,540	1,430,442	6,445,143
Financial administration	1,224,747	1,034,411	935,023	947,027	1,031,345	1,339,613
Administration of justice	9,652,440	7,372,594	7,589,056	7,680,084	8,442,852	11,107,262
Construction and maintenance	371,908	271,917	284,797	474,203	369,246	639,584
Health and human services	5,096,817	3,805,109	3,843,614	5,210,680	1,995,648	7,386,348
Cooperative services	181,292	66,677	66,536	156,344	80,780	191,164
Public safety	7,393,802	5,475,717	5,536,551	5,421,177	8,775,811	8,396,303
Parks and recreation	482,047	345,307	456,633	336,861	393,462	473,113
Libraries and education	2,033,914	1,546,781	1,438,855	1,529,172	1,662,822	2,346,890
Capital Outlay	540,903	166,705	780,797	(275,380)	211,906	633,455
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	33,119,507	26,187,227	26,701,215	28,152,708	24,394,314	38,958,875
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(19,874,033)	(18,487,535)	(9,968,868)	(21,250,778)	(5,494,459)	(27,677,329)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	18,482	1,720
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	3,384,000	-
Total Other Financing Sources (Uses)	-	-	-	-	3,402,482	1,720
Net Change in Fund Balances	(19,874,033)	(18,487,535)	(9,968,868)	(21,250,778)	(2,091,977)	(27,675,609)
Fund Balances, Beginning of Period	223,542,062	203,668,029	185,180,494	175,211,626	153,960,848	151,868,871
Fund Balances, End of Period	\$ 203,668,029	\$ 185,180,494	\$ 175,211,626	\$ 153,960,848	\$ 151,868,871	\$ 124,193,262

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.

