

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

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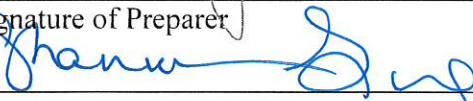
**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – ACAM-ESG-16-HP-RFP-2023 Cover Sheet (signed by the County Judge)

# ACAM ESG 16 2023-24 RFP Application Cover Sheet

Organization (Offeror) Name and Address Fort Bend County 301 Jackson St., Richmond, TX 77469	Contact Person Shannon Gore FBC Social Services Division Manager
Phone Number 281-451-0251	RFP No. <b>ESG 16- 2023-24</b>
Contact Email Address Shannon.Gore@fortbendcountytexas.gov	EIN OR TAX ID Number 74-6001969
Cage Number 5HHK4	Annual Budget \$111,957,679,220 FY2024 Adopted
Unique Entity Identifier (UEI) MJG8N8EPN2L3	# of Employee County: 3,372 Program: 28
Name & Title of Certifying Representative. Note: "Certifying Representative" means the individual who may legally submit proposals for the agency and enter into agreements (i.e. the Chairman of the Board of a social service agency). You may identify a different contact person.  Name: KP George Title: County Judge	

I hereby certify that all information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate to the best of my knowledge.

Signature of Certifying Representative  <small>County Judge KP George</small>	Date October 19, 2023
Signature of Preparer 	Date October 20, 2023

The undersigned, as Proposer, certifies that the Proposer has not, either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competition in connection with this contract. The Proposer certifies they have not and will not participate in the development, review, and/or selection process.

October 19, 2023  
 \_\_\_\_\_  
 Date

  
County Judge KP George  
 \_\_\_\_\_  
 Proposer Signature

# ACAM ESG 16 2023-24 RFP Application Cover Sheet

## CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The undersigned certifies, to the best of its knowledge and belief, that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal agency or ACAM;
- (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification;
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default; and
- (e) Will submit to ACAM information about each proceeding that occurs during this Contract Term or during the recordkeeping period that:
  - (1) Is in connection with this award;
  - (2) Reached its final disposition during the most recent five year period; and
  - (3) Is one of the following:
    - i. A criminal proceeding that resulted in a conviction, as defined below;
    - ii. A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
    - iii. An administrative proceeding, as defined below, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damage in excess of \$100,000; or
    - iv. Any other criminal, civil, or administrative proceeding if:
      1. It could have led to an outcome described in this section (e) paragraph (3), items (i) – (iii) of this award term and condition;
      2. It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and
      3. The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.
  - (4) For purposes of section (e) of this certification the following definitions apply:
    - i. An "administrative proceeding" means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.

# ACAM ESG 16 2023-24 RFP Application Cover Sheet

- ii. A "conviction", for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

Where the undersigned Contractor is unable to certify to any of the statements in this certification, such Contractor shall attach an explanation of why it cannot provide said certification to this Contract.

The undersigned Contractor further agrees and certifies that it will include the below clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Subcontracts/Lower Tier Covered Transaction," without modification, in all subcontracts and in all solicitations for subcontracts:

***"CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION – SUBCONTRACTS/ LOWER TIER COVERED TRANSACTIONS"***

*(1) The prospective lower tier participant/subcontractor certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal agency or ACAM.*

*(2) Where the prospective lower tier participant/subcontractor is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.*

**LOWER TIER PARTICIPANT/ SUBCONTRACTOR:**

**Entity Name, Entity Type**

By: KP George, County Judge  Signature Authority Name, Title

Date: October 19, 2023 "

This certification is a material representation of fact upon which reliance is placed when ACAM awards the contract. If it is later determined that Contractor knowingly rendered an erroneous certification, in addition to any other remedies available to the Federal Government, ACAM may terminate this Contract for cause or default.

**CONTRACTOR:**

Entity Legal: Fort Bend County

By:  \_\_\_\_\_

Name: KP George

Title: County Judge

Date: October 19, 2023

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – ACAM ESG-16 Application SOW and Budget Request

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**Statement of Work**  
**October 20, 2023**

1. Fort Bend County Social Services has been serving residents within the community since 1953. Social Services has provided residents with case management, mental health education, and temporary emergent financial assistance. Case management is provided on a short- and long-term basis, depending on the need and situation. Historically, there are specialized case managers who work with veterans, seniors, and survivors of domestic violence, in addition to the general public. Currently, there are a total of 28 employees in the Fort Bend County Social Services division. Case Management is the largest team of employees within the department and last year Social Services assisted close to 3,000 residents in need. Included in that total, 200 were Veterans, and over 450 were Survivors of Domestic Violence. The purpose of this request is to prevent homelessness in survivors of Domestic Violence. The clients will be provided with case management and financial assistance to ensure that they are stably housed. In helping a total of 20 clients, the program can assist with emergency shelter for those fleeing to safety, application/relocation/deposit fees for a new home, and 6 months of rental assistance. This will provide an opportunity to save funds and stabilize their environment as they have secured rental assistance in a safe and secure setting.
2. Fort Bend County Social Services has 28 employees working within the division, all of whom play a key role in serving the public. Staff titles and job descriptions are listed below, and emphasis is placed on the front desk team, as they are essentially the initial contact clients have with FBC Social Services, and the assigned team, which is the Case Management section.

**Key Staff:**

The Social Services front office staff is responsible for the appropriate scheduling of clients seeking assistance. Clients can walk in for emergency assistance, send an email, or call to schedule an appointment. Appointments for disconnections, evictions, and other emergent situations are scheduled within a 24-hour period. For residents seeking regular assistance with bills, they are typically scheduled within seven days. The front desk staff does identify if the client lives in Fort Bend County, identifies as being a part of a special population (victim of crime, veteran, emergency, or unstably housed), and schedules the client for an appointment with the appropriate eligibility specialist and case manager or social worker. The Front Desk staff provides the client with an electronic or paper application and instructions on the documents required for financial assistance and confirms the appointment. The front desk staff is responsible for rescheduling or canceling appointments when needed.

The Social Services Case Manager will be pending social worker licensure with a minimum Master of Social Work (MSW) or comparable graduate-level licensed professional. The Case Manager is responsible for interviewing, analyzing, researching, and responding to emails and

phone calls, as well as preparing and maintaining case files, field visits, and action plans. The Case Manager will compile, and upload prescreened and collected client documents into the case management software, Caseworthy, and the Homeless Management Information System (HMIS).

The Case Manager will analyze the required documents necessary to complete the financial assistance process and provide an in-depth telephone, virtual, or in-person client interview. The Case Manager will provide case management and follow-up as per the individualized plan established for recertification with an action plan. The Case Manager is responsible for discussing the complex concerns that may have contributed to housing insecurity to mitigate repeated emergency assistance needs. The assessment includes mental health and behavioral health needs with the ability to make referrals to licensed therapists and additional community resources.

The Case Manager will check and verify the eligibility specialist's duplication of benefits documentation and may ask for additional documentation beyond baseline documents from the client to clarify and identify financial and programmatic eligibility like bank statements, check stubs, or tax returns, income that may be missing from the initial baseline documents submitted.

The Case Manager is responsible for reviewing and verifying that all cases have proper documentation and supporting documents needed to process financial assistance payments that are in compliance with the grant in addition to county financial assistance protocols including all needed signatures before approving payment. The Case Manager is responsible for completing a service request for a check to be initiated, and for communicating with the client and landlord providing a preliminary approval voucher then sending the client's file electronically to quality control for processing and auditing for compliance. For clients who are at risk for eviction due to non-payment of rent/mortgage, payments are requested to be rushed and a letter of potential support is provided to the client to take to court as a means to show that they have been proactive in seeking options for rental/mortgage assistance.

The Case Managers will review the applicant's current situation, and eligibility and will begin the process of determining the length of assistance needed up to a maximum of six (6) consecutive months. Every effort will be made to provide rental assistance to households that are directly impacted by financial hardship and/or a crisis.

The Case Manager is responsible for collecting baseline documents for all clients seeking assistance. For those emergency walk-in clients, they are often provided immediate assistance and required to turn in documents within 24 hours, extensions to vendors are commonly requested to avoid disconnections for services. For a regularly scheduled appointment, clients are given 3 days to turn in the required paperwork and this can be extended to 5 depending on the client's situation.

The Case Manager is responsible for denying assistance to a client who upon further review is not eligible formally, by providing a letter via email or by the US Postal Service when an email is not available. The Case Manager will also provide additional internal/external resources to a client in need as a part of the continuum of care for those who are at risk of homelessness.

## **Training/Certifications:**

- FEMA
- Cultural Equity
- ACAM Case Management
- De-Escalation
- CVRT Conference
- TNOYS Conference
- Victims Advocate Certificate
- Visit Victims Domestic Violence
- Children's Conference
- TCA Professional Growth Conference
- Intimate Partner Violence
- Mental Health Barriers/Stigma
- Suicide Awareness Prevention Seminar
- Human Trafficking
- Mental Health First Aid

The Case Managers assigned to work with Victims of Crime will work directly with this specialized population as in their current client caseload. The individuals currently in this role hold Master's degrees, and the certificates/trainings listed above and have been diligently working to assist clients and decrease the risk of homelessness. The entire Case Management team works with clients of all backgrounds to assist them in being stably housed.

At the current time, we have two open positions: Office Assistant (Backup) and Case Management Program Coordinator, the descriptions are below and job descriptions are attached.

Office Assistant: The Social Services front office staff is responsible for the appropriate scheduling of clients. The front desk staff verifies that the client lives in Fort Bend County, identifies as being a part of a special population (victim of crime, veteran, emergency, or unstably housed), and schedules the client an appointment with the appropriate eligibility specialist and case manager or social worker. The Front Desk staff provides the client with an electronic or paper application and instructions on the documents required for financial assistance and confirms the appointment. The front desk staff is responsible for rescheduling or canceling of appointments when needed.

The Case Management Program Coordinator manages the entire Case Management team to coordinate comprehensive case management and social service programs. This individual works with other departments and agencies to address community needs through assistance, education, referrals, and resources. This position is actively involved in planning and developing the program, and objectives, and in leading the team. They also are responsible for training, development growth, and interventions for clients who are in distress, and require de-escalation and crisis management.

3. Fort Bend County Social Services has a long-standing history with communities and agencies throughout the county, therefore the organization is well versed in sustaining relationships and building relationships with new/interested vendors. Diligence in communication and being responsive and aware is key in assisting clients in working with landlords who are seeking a secure and timely payment. Social Services adheres to the guidelines set by internal practices and that of the various funders, while also encouraging landlords to play a key role in partner development and sustainability to ensure the community is stably housed. Working alongside the client and landlord is imperative and Social Services is often deemed a mediator on both ends and provides information and assistance as needed and required to expedite the process while avoiding eviction and also securing landlord involvement so that they are confident in obtaining the payment for rent/mortgage. Social Services is always willing to work with landlords/vendors as the program is aware that by expanding relationships we can extend the reach and serve more clients and secure their housing.
4. To obtain services from Fort Bend County Social Services, applicants must reside in the Fort Bend County service area and provide appropriate proof. The service area for the Fort Bend County ESG includes the unincorporated areas of the County and the incorporated areas of Arcola, Beasley, Fairchilds, Fulshear, Kendleton, Meadows Place, Needville, Orchard, Pleak, Richmond, Rosenberg, Simonton, Stafford, Sugar Land, and Thompsons. . The applicant's address is checked in the Fort Bend County Appraisal District to determine the location before processing by the staff member.
5. The Case Management team has been providing services to individuals and families at risk for homelessness and those deemed homeless for several years. In the last fiscal year, over 100 clients were provided case management and emergency shelter due to being at risk for homelessness and/or were currently homeless. For the Victims of Crime population that were fleeing a dangerous situation or at risk as a result of domestic violence, over 450 clients were served by two specialized case managers. This allowed the clients to flee a dangerous situation, obtain a secure environment, sustain their employment, and gain access to mental health treatment, information, and resources for stable housing.
6. Case Managers at Fort Bend County Social Services are required to link clients to appropriate programs as a means to assist them with obtaining appropriate tools, information, and overall security. For those clients who are food insecure, the team will connect them to state programs to assist with SNAP, TANF, CHIP, and Medicaid. In addition, the team will provide a food voucher for those deemed eligible and assist in making appointments with the FBC Clinical Health Services team, FBC Indigent Health Care, our partner FQHCs Access Health, San Jacinto Clinic, and other medical providers as needed. An essential commitment of Social Services is creating opportunity and access as well as education and information to ensure that clients are stable and not reliant on programs like Social Services.
7. Clients who request assistance because they are at risk for homelessness or are currently homeless, are required to be scheduled with a case manager and agree to case management. At the current time, we have 9 case managers assigned to this population specifically. Social Services also has eligibility specialists working with the community to assist, they are a team of 4 staff members. This provides additional opportunities for the case managers to provide direct services to the community at most risk due to housing instability. The direct

supervisory team can also direct and assist in the event the team has a heavier caseload and requires assistance; the Program Coordinator will take on a subset of clients to assist.

8. Fort Bend County Social Services uses two systems for client management, Caseworthy, which is a software system that has been used for over a decade. Both the Eligibility and Case management staff are responsible for using HMIS. The system is overseen by the direct manager to ensure all contact and requests are documented. The Quality Control Department at Social Services completes the processing and monitoring of funding using HMIS to monitor, print reports, and complete both the monthly and quarterly reports. Both systems are used and the required team cross-references information to ensure data and information is accurate, consistent, and in compliance with funding source/s. Social Services has worked with the homeless coalition through the surrounding counties and remains an active participant in the homeless coalition events, meetings, trainings, and/or workshops. The goal is to continue expanding the network within Fort Bend County and put continued emphasis on the homeless and those deemed unstably housed.
9. Fort Bend County Social Services has always provided services to the most vulnerable populations within the community. This includes women and children, seniors, the homeless, those with mental health disorders and/or substance abuse, criminal history, divorce, substance abuse, family abandonment, and mental health issues. Many respondents also share that they were victims of domestic violence, had unaddressed mental health needs, loss of income, reduction of hours/pay, unemployment, and additional categories. Because of these factors, social services works with the population to get to the root of their needs and connect them with services to improve the need, lack of access and meet their basic human needs.
10. Fort Bend County Social Services seeks to serve 30 clients who are at imminent risk for homelessness as a result of domestic violence. There will be two assigned case managers dedicated to working with 15 clients each. The case managers will provide long-term case management to include developing individualized care plans that center on therapeutic interventions, housing assessment, employment stability/professional training, multidisciplinary meetings, financial meetings, and access to ongoing services such as SNAP, TANF, Medicaid/CHIP, WIC, etc. The clients that are deemed eligible will meet the necessary requirements as dictated by HUD guidelines. These requirements in addition to guidelines of Fort Bend County Social Services and ACAM will ensure compliance with funding and that clients are appropriately served and stabilized through this program.

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**Budget and Budget Justification**  
**October 20, 2023**

**Budget:**

<b>Budget Categories</b>	<b>Amount</b>
A. Financial Assistance	\$0
B. Housing Services	\$39,000
C. Tenant-Based Rental Assistance	\$202,840
D. Total	\$241,840
E. Number of people served	20
F. Average Cost Per person (D/E)	\$12,092
G. Estimated Households to be served	20
H. Average Cost per household (D/G)	\$12,092

**Budget Justification:**

A. Financial Assistance:	\$0
B. Housing Services	\$39,000
Housing 20 clients (individual or family) for 30 days of emergency shelter @ \$65 / night = \$39,000	
C. Tenant-Based Rental Assistance	\$202,840
a. Deposits and fees to establish a client in an apartment/home \$2,000 per client (individual or family) x 20 clients = \$40,000	
b. Using FMR of \$1,357/month for 2-bedroom home and 20 clients (either individual or family) for six months of rent = \$162,840	
D. <u>Total</u>	<u>\$241,840</u>
E. Number of people served	20
F. Average Cost Per Person	\$12,092
G. Estimated Households to be served	20
H. Average Cost per Household	\$12,092

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – Evidence of Good Standing with the Texas Comptroller

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**Evidence of Good Standing with the Texas Comptroller**  
**October 20, 2023**

Being a Governmental Entity, Fort Bend County is not included in the dataset for entities in good standing. The program has spoken with the Texas Comptroller's Office to confirm this.

Thank you

Fort Bend County Social Services

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – Evidence of Good Standing – SAM



### Workspace

#### Entities



Next Update Due: **May 17, 2024**  
Due in Next 30 days: **0 Entity Registrations**

#### Register Your Entity or Get a Unique Entity ID

[What do I need for registration?](#)

[Get Started](#)

#### Renew/Update Your Entities

Select Renew/Update to go to your entity workspace and renew/update your entities.

[How to renew or update an entity?](#)

[Renew/Update](#)

#### Entity Reporting

### Profile



Angie Wierzbicki  
county.judge@fortbendcountytx.gov



### Pending Requests

Shelley Hughes requested a Aug 31 10:44 AM  
Viewer role for FORT BEND COUNTY (UEI SAM: MJGSN8EPN2L3) for Entity Reporting  
[shelley.hughes@fortbendcountytx.gov](#)

Shelley Hughes requested a Aug 31 10:44 AM  
Viewer role for FORT BEND COUNTY (UEI SAM: MJGSN8EPN2L3) for Entity Registration  
[shelley.hughes@fortbendcountytx.gov](#)

[See All](#)

### Notifications

Entity Registration was May 19 06:18 AM  
updated - FORT BEND, COUNTY OF

Entity Registration was Jul 18 2022 03:40 PM  
updated - FORT BEND, COUNTY OF

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – Resumes of Key Personnel



## Fort Bend County Job Description

Job Title: Case Manager Program Coordinator Job Code: J107049

Department: Social Services Department Number: 6451

Supervisor: Social Services Division Manager FLSA Status: EX

Supervises: Caseworker Job Grade: 107

SIP/DOT: SIP Policy Group: GEN

**Job Summary:** Under general direction of division manager, responsible for all aspects of administering and coordinating comprehensive case management and social work programs. Working with other departments, agencies, and organizations, participates in development of social services programs and resources to address community needs. Supervises a team of social workers and case managers to ensure best-practice delivery of social services in compliance with policies, procedures, priorities and applicable regulations. Participates in planning of programs, policies or objectives for own work group and department.

### Essential Duties and Responsibilities:

- Works in conjunction with Division Manager, Program Coordinators and other members of the leadership team to contribute to a culture of healing-informed social work with a client centered, trauma focused, and culturally sensitive lens.
- Responsible for comprehensive, effective leadership of a team to include talent development, work assignment, oversight, training, performance management, and quality control of work group product. May also supervise MSW interns as assigned.
- Identifies areas for staff and client growth, guides and tracks interventions, and strategizes with staff and interns to address unmet needs when needed. Accesses assistance for staff and clients through referrals to community resources and refers staff and clients to additional services as needed. Holds case conferences (staffing) with team and other disciplines for diagnostic formulation, treatment planning, and case review and evaluation. Assists directly in managing complex cases with staff for the cases that require supervisory level assistance. Ensures appropriate case management and compliance with policy and best practices.

Created: March 2022  
Modified: September 2023  
Replaced by: \_\_\_\_\_

Page 1 of 4

Department Review: \_\_\_\_\_



## Fort Bend County Job Description

Job Title: Case Manager Program Coordinator Job Code: J107049

Department: Social Services Department Number: 6451

- Identifies and recommends areas of program improvement and practice for research, and participates in research design and data collection. Participates in conducting analyses of local program operations as well as grant deliverables and grant reporting, documentation and auditing of casefiles to align with regulations and best practices.
- Represents FBC Social Services as a community resource, providing training and other outreach in the community to improve and expand services. Integrates the team with outside agencies and organizations to enhance community social services activities and resources.
- Participates in activities and duties related to emergency management during a local state of disaster as directed by appropriate county managers.

**NOTE:** The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

### MINIMUM JOB REQUIREMENTS:

Knowledge: Master's Degree required in Social Work, Social Services, Human Services or other relevant field of study. License strongly preferred as a Licensed Master Social Worker (LMSW), LMSW-S, LCSW-S or Licensed Professional Counselor (LPC/A), LPC-S, LMFT, Certified Case Manager and/or relevant Texas license.

Experience: 5 years job related experience with minimum 3-5 years of supervisory experience



## Fort Bend County Job Description

Job Title: Case Manager Program Coordinator Job Code: J107049

Department: Social Services Department Number: 6451

Skills and Abilities:

Ability to successfully coach, motivate, lead and train a high-performing team. Excellent knowledge of all aspects of providing social services and managing casework. Ability to quickly acquire knowledge of areas of specialization as may become necessary. Excellent problem-solving skills; excellent oral, written and verbal communications skills. Ability to deal effectively with all levels of the organization, elected officials, department heads, other agencies, and the diverse community of Fort Bend County.

Special Requirements:

Fort Bend County employees are expected to use professional courtesy, discretion and sound judgment when engaging in any contact with co-workers, customers, vendors, visitors and/or other Fort Bend County employees. Employees are also responsible for but not limited to, the following behavioral expectations: maintaining confidentiality of business knowledge and employee information, maintaining professional relations while engaging in job related tasks, cooperating with others to resolve conflict and achieve goals, maintaining a pleasant attitude while leaving personal business or issues/problems outside of the work place.

Essential Behavioral Expectations:

Equipment Used:

Telephone	Typewriter
Personal Computer	Mainframe Computer
Fax Machine	Calculator
Photocopier	Answering Machine
Automobile	

Contacts:

Daily contact with co-workers and the public in person or on the telephone to exchange, interpret or explain information and provide service; Frequent contact with employees in other departments and vendors in person or on the telephone to provide information and/or instruction; Occasional contact with elected officials, contractors, regulatory agencies and community organizations in person or on the telephone to provide service and/or information and to make occasional presentations on behalf of the department.

Created: \_\_ March 2022  
Modified: \_\_ September 2023  
Replaced by: \_\_\_\_\_

Page 3 of 4

Department Review: \_\_\_\_\_



## Fort Bend County Job Description

Job Title: Case Manager Program Coordinator Job Code: J107049

Department: Social Services Department Number: 6451

Supervision Required: Works under broadly defined guidelines; Uses independent judgment to determine standards to apply or adjust.

Physical Demands: Daily use of hands and/or fingers to grasp, handle, pick-up pinch, type or feel; Daily standing, walking, sitting, talking and listening; Frequent reaching with hands or arms; Occasional lifting of objects up to 40 pounds, climbing or balancing, stooping, crouching or kneeling; Close vision, ability to distinguish color, peripheral vision, and ability to adjust focus.

Work Environment: Work is performed primarily in a climate-controlled private office open to public and office traffic. Worker is subject to possible serious hazard and infection from exposure to communicable disease. Noise level is moderate.

Physical demands and work environment characteristics described are representative of those that must be met or are encountered by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

## Chioma Nkwocha, MBA,MSW

21101 Kingsland Blvd. Apt 1028

Katy, TX 77450

(773)849-4699

[Ctn1129@gmail.com](mailto:Ctn1129@gmail.com)

**Profile:** A dedicated community health & social services professional pursuing the advancement of her career in a new setting. Over 5 years experience working in direct seniors client care. Adept at creating connections between vulnerable populations and healthcare systems, facilitating healthcare and social service system navigation, and managing care and care transitions for vulnerable populations.

### **Education:**

**Master of Social Work** | Louisiana State University- Baton Rouge, LA 2020-2021

**Master of Business Administration, Healthcare Administration** | Benedictine University – Lisle, IL, 2017-2019

**Bachelor of Science, Community Health** | University of Illinois at Urbana- Champaign – Urbana, IL, 2012-2016

### **Experience:**

06/2022-present

#### **Social Worker/ Case Manager Fort Bend County Social Services**

- Conducts client and/or family social services assessments and/or resource needs assessment and obtains maximum benefit from all available sources.
- Maintains appropriate documentation, while also writing informational reports, data/information in accordance with professional standards and policies.
- Develops and implements client/family service plans and monitors progress within grant parameters if applicable. Conducts periodic and final assessments to determine progress, client's barriers, follow-up needs and client outcomes.
- Provides brief mentorship and crisis intervention and motivational interviewing to individuals and/or their families to increase their ability to overcome and prevent crisis and promote progress toward self-sufficiency, health and well-being.
- Provides short- or long-term case management and service coordination to ensure maximum self-sufficiency and non-institutional living. Utilizes community resources to assist client in learning to live as a self-sufficient member of the community, including but not limited to medical resources, local, state, and federal agencies, community-based agencies and other resources.

08/2020-06/2022

#### **Case Investigator** (contractor) Chicago Department of Public Health

- Provides information and educates individuals regarding the transmission of COVID-19 • Makes referrals and performs other linkages to care activities to health clinics, encouraging individuals to obtain medical evaluation and follow up to ensure they receive appropriate treatment,
- Participates in all training of communicable disease control investigators and attends various professional development events/training

01/2020-11/2020

#### **Public Health Advisor** (contractor) **Centers for Disease Control & Prevention** Chicago,IL •

- Provide basic public health education to travelers & perform public health risk assessments •
- Collect and input data from travelers in SAMS, a CDC-based database
- Make recommendations for travelers based on symptoms, travel history, visual observations,etc. •
- Encourage participation in active monitoring of symptoms

- Monitor disease trends and consult with senior leaders to ensure that appropriate measures are taken to prevent the introduction/spread of communicable diseases by travelers, etiologic agents or vectors

08/2018-09/2020 ( Part-Time-Laid off due to Covid-19)

**Geriatrics Field Care Manager Reliant Care Management** Chicago, IL ● Manage & conduct in-home visits and complete medical assessments and care plans ● Engage individuals in their home environments and develop and collaborate on care plans to help prevent unnecessary hospitalizations among a vulnerable population

- Empower members to manage his or her physical, environmental and psycho-social health issues to improve and maintain lifelong wellbeing and remain at home. Our ultimate goal is to improve the health and well-being of those we serve
- Collaborate with other members of the “care team” including members’ physicians and Humana clinical associates

**Guest Teacher- Kokua Education (Formerly known as CSTN)** Chicago, IL 11/2018-09/2019

- Carry out pre-planned lesson plans to students
- Assist students by providing support and guidance on assignments
- Ensure students safety in the classroom

### *Internship/Volunteer Experience*

01/2021-01/2022

**Behavioral Health/Advocacy Intern** Alternatives Inc.  
Chicago, IL

- Developed a racial equity plan to help inform the organization on becoming more equitable (within hiring practices, providing trainings, developing committees, etc.), provide research-based practices and suggestions to implement those changes within the organization.
- Advocated for and created a formal written proposal to a potential funder to receive grants to provide MSW students paid internships at Alternatives.
- Created surveys and collected feedback from staff to aid in program evaluation and making decisions on making Alternatives more trauma-informed
- Assisted in launching organization's helpline(similar to a crisis hotline) designed to meet the behavioral health needs of youth who may need mediation, case management and mentorship as well as make referrals for those who may need behavioral health support to therapists and other local services via text or the our hotline number.
- Researched local mental health amendment & took formal organizational stance in written proposal sent to Mayor's office to advocate for additional funding for mental health services in Chicago

02/2019-06/2021

### **Tutor/Mentor**

Chicago, IL Refugee One

- Provide homework help for refugee students to ensure understanding of school materials ● Assist students with establishing English language by helping to improve their speaking and writing skills ● Engaging in social activities with student to help them assimilate into American society and culture ● Act as an advocate for students by assisting with applying for government benefits or understanding bills,etc.

# ELIZABETH ROMO

(832) 298-1501 | [commentromo@yahoo.com](mailto:commentromo@yahoo.com) | Missouri City, TX | **LinkedIn:** [elizabeth-romo](#)

## PROGRAM MANAGEMENT | CASE MANAGEMENT | MENTAL HEALTH COUNSELING

I strongly consider myself a motivated person who is always interested in facing challenges. A detail-oriented professional with experience in mental health evaluation, case management, curriculum development, and academic consultation. Highly skilled in crisis intervention and planning, identifying behavior issues, adapting lessons creatively to highlight learning strengths, and discussing students' academic and behavioral attitudes. Experienced in meeting deadlines and working under pressure with a high level of awareness and adaptability in fast-paced environments.

## EDUCATION

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### University of St. Thomas Houston | Fall 2022 - Present

LPC Course Requirements

### University of St. Thomas Houston | Aug 2011 - Aug 2013

M.Ed. Counsellor Education, *Cum GPA: 3.95*

### The University of Texas at Austin | Aug 2005 - May 2009

Bachelor of Science in Applied Learning and Development (Early Childhood to Fourth Grade Generalist Certification with Bilingual Education), *Honors Cum GPA: 3.69*

## PROFESSIONAL SKILLS

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- Creative problem solver
- Team leadership
- Relationship building
- Program management
- Case management
- Treatment planning
- Exceptional communication skills
- Staff training & development
- Report writing & documentation
- Mental health counseling
- Curriculum development
- Academic consultation
- Behavior analysis
- Crisis management
- Group therapy

## WORK EXPERIENCE

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### VOCA Case Manager I

Fort Bend County Social Services, 307 Texas Parkway, Missouri City, TX 77459

Nov 2022 – Present

- Assist clients and families with case coordination, case management, psychosocial and resource needs assessments and mental health assistance.
- Deliver brief counseling, crisis intervention, and motivational interviewing to individuals and their families to enhance their capacity to prevent and overcome crises.
- Remain calm and rational when resolving certain crisis client situations as well as use advanced counseling skills and evidence-based practices to establish goals and treatment plans with the client.
- Conduct preliminary interviews and document cases from the initial consultation.
- Conduct monthly and final assessments to establish the client's progress, obstacles, follow-up requirements, and outcomes.
- Engage in evaluative and quality assurance activities aimed at monitoring the adequacy and efficacy of the service delivery system.

### Admissions Counselor I

The University of Texas at Austin, Houston Admissions Center

Apr 2021 – Nov 2021

- Provided services to advise students to resolve their psychological, academic and personal problems.
- Conducted case management for two extremely large public-school districts and private high schools in the area.
- Aided other staff with territorial event planning and assisted the office of admissions' overall recruitment programming and activities.
- Utilized strategic planning, statistics, and assessments to comprehend the allocated territory and to manage all parts of high school outreach and student recruitment, including scheduling, reporting, and evaluation.
- Worked as the principal point of contact with prospective students, their families, and other contacts in the allocated territory and efficiently maintained the customer relationship management system (CRM).

### **School Counselor (K-8th Grade)**

The Honor Roll School, 4111 Sweetwater Blvd, Sugar Land, TX 77479

Aug 2020 – Apr 2021 / Feb 2015 - Jul 2019

- Performed liaison role between students, teachers, counselors and families, as well as kept attendance and grade records as required by school and state.
- Prepared records results, counseled students when adjustment and academic problems arose and conducted self-harm and suicide safety checks.
- Discussed students' academic and behavioral attitudes and achievements with the treatment team and parents, in addition to de-escalated and crisis management.
- Delivered career development, mental health counseling, academic achievement, social behavior, and mental and physical health support to approximately 700 students in grades K-8.
- Assisted teachers in addressing children's social and emotional needs at an age-appropriate level by providing them with training, courses, and resources for personal development.

### **Early Childhood Program Principal**

The Honor Roll School, 4111 Sweetwater Blvd, Sugar Land, TX 77479

Jul 2019 – Jul 2020

- Responsible for developing a solid academic and social-emotional foundation for almost 200 students in the Early Childhood Program, which consists of Toddler (18 months-2 years), PreK (3 years), and Transitional Kindergarten (4yrs).
- Managed health and safety measures on campus, including safety drills and visitor procedures.
- Discussed classroom management, teaching methods, and school procedures in general with teachers and provided students with mental health programs
- Implemented and carried out the marketing plan, student enrollment, parent and community connections, staff supervision and development, and facility administration.
- Oversaw the delivery of the instructional program and the general running of the school while supervising a team of 40 teachers and personnel.

### **Foreign Language Spanish Teacher (Grade 6&8)**

Quail Valley Middle School, 3019 Fm 1092 Rd, Missouri City, TX 77459

Aug 2012 – Feb 2015

- Handled caseload of over 250 students in grades 6-8, taught Spanish 1A, 1B, and II at the high school level and was a finalist for teacher of the year.
- Provided high-quality language education and employed various instructional tactics to accommodate students of all skill levels.
- Participated in foreign language workshops and conferences to contribute to the ongoing curriculum development.
- Sponsored the Spanish club and was the adviser for students taking the National Spanish Examination and cooperated with colleagues to design project-based assignments that cut across disciplines.
- Supervised and assisted in training kids in our school-wide WEB (Where Everybody Belongs) program, in which 6th-grade students were paired with an 8th-grade mentor.

### **Pre-Kindergarten Bilingual Charter Teacher**

Freedom Station Head Start, 4500 Bissonnet, Ste. 100 Bellaire, TX 77401

Aug 2009 – Aug 2012

- Partnered with teachers in a stack mode to manage a caseload of over 30 students aged 3 to 5 of varying skill levels in a bilingual classroom.
- Utilized statistics to drive my instruction, ensuring that students received the assistance required to accomplish crucial academic and social-emotional milestones.
- Delivered hands-on experiences, customized training to many instructions of intelligence, and collaborated with parents on cooperative learning projects.
- Performed home visits for each student and received CPR and training.

## **CERTIFICATIONS**

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- **Director Credential (Child Care)** | Sep 2019 (non-expiring license)
- **School Counselor (Grades EC-12)** | Apr 2014
- **Classroom Teacher (Languages Other Than English - Spanish-Grades EC-12)** | May 2012
- **Classroom Teacher-Bilingual Generalist-Spanish (Grades EC-4)** | May 2009

References Available Upon Request

# CLARA BALDERRAMA

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## PROFESSIONAL SUMMARY

Hardworking, energetic, I take any task or responsibility given very seriously. Everything that I do, reflects on my position and the company that I work for. With the current position I have, there is a lot of interaction with students and especially their families. I have to approach everything in a professional manner. I also like to be a motivator to the staff I work with as well as them to me, I'm a big team leader. I know in any profession I take there will be challenges that are faced, but as long as I am able to communicate openly with the administration, and we can work together to solve a situation. This will make everything else run smooth and fall into place.

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## SKILLS

- Scheduling and Coordinating
- Social Behaviors
- Client Interfacing
- Recordkeeping Accuracy
- Employee Coaching and Motivation
- Employee Timesheet Processing
- Employee Performance Reviews
- Arranging Paperwork
- Enrollment Assistance
- Effective Customer Service
- Outbound and Inbound Calls

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## WORK HISTORY

### RECEPTIONIST CLERK 08/2022 to Current

**Fort Bend County Social Services**, Rosenberg, TX

- Greeted incoming visitors and clients professionally and provided friendly, knowledgeable assistance.
- Responded to inquiries from callers seeking information.
- Answered large volume of incoming calls daily to resolve customer issues and schedule appointments.
- Confirmed appointments, communicated with clients and updated client records.
- Corresponded with clients through email, telephone or postal mail.
- Answered central telephone system and directed calls accordingly.
- Kept reception area clean and neat to give visitors positive first impression.
- Provided clerical support to company employees by copying, faxing and filing documents.

### PRESCHOOL ASSISTANT DIRECTOR/SUPERVISOR 02/2021 to 07/2022

**Living Water Christian Preschool**

- Trained and mentored new employees on industry practices and business operations.
- Worked with team leaders to arrange schedules based on production requirements and available resources.
- Created and updated physical records and digital files to maintain current, accurate and compliant documentation.
- Conducted class for K3, K2 and K1, taught all required curriculum.

- Maintained the cleanliness of the children. (Diaper changing, changing of clothes etc.)

**UCISD CAFETERIA MANAGER** 08/2016 to 12/2020

**Uvalde Consolidated School District**

- Creating daily productions for the week and making sure all food that was distributed was counted properly and counted to waste properly.
- Delegated daily staff responsibilities and job duties to improve quality of service, individual accountability and sanitary standards.
- Inspected kitchen appliances, equipment and work areas to verify functional operation and cleanliness.
- Implemented catalog system for students' meal cards to expedite lunch lines, decreasing overall wait times.
- Conducted counts of ingredients and items in kitchen and storage areas to maintain accurate inventory counts.
- Oversaw food preparation and monitored safety protocols.
- Handled money, balanced tills, processed credit card payment batches and prepared bank deposits, maintaining accuracy.

**MEDICAL CODING AND BILLING SPECIALIST** 07/2007 to 03/2010

**Uvalde OB/GYN**

- Attained up-to-date knowledge of coding requirements through continuing education courses and certification renewal.
- Interacted with physicians and other healthcare staff to ask questions regarding patient services.
- Reviewed outpatient records and interpreted documentation to identify diagnoses and procedures.
- Correctly coded and billed medical claims for various doctors in the facility.
- Scanned and filed medical records in alphabetical order to maintain organized and up-to-date filing system.

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**EDUCATION**

**Everest Institute**, Houston, TX  
Billing And Coding

**Southwest Texas Junior College**, Uvalde, TX  
**Associate of Science**, Computer, 05/2004

**Uvalde High School**, Uvalde, TX  
**High School Diploma**, 05/2004

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**LANGUAGES**

**Spanish**

Native or Bilingual

# RAQUEL ESCOBAR

7331 Gettysburg Dr. Richmond, TX 77469 · 281-690-2987

Email: [ajjlescobar@yahoo.com](mailto:ajjlescobar@yahoo.com)

To secure a challenging position in an organization to expand my knowledge and learn new skills. With many years of customer service experience I have the skills to assist clients and work with them on a passionate level

## EXPERIENCE

SEPTEMBER 2021 – CURRENT

### RECEPTIONIST, FORT BEND COUNTY SOCIAL SERVICES

Answer incoming telephone calls daily, open office in morning, schedule appointments for clients, see clients in lobby and take documents and scan or make copies for case workers. Daily use of email with case workers or clients. Attend outside events when needed.

MARCH 2020 – FEBRUARY 2021

### CUSTOMER SERVICE CLERK, SEATEX LTD

Process orders that are placed by customers. Daily contact with customers via email or phone call. Check pricing for accuracy on orders and make any corrections with notification to clients before processing orders. Send out order confirmations. Evaluate stock to assure it does not deplete and create new stock orders. Dispatch truck for pickup of shipments and create BOL and packing slips. Order office supplies and schedule copier and fax machine maintenance as needed.

DECEMBER 2010 – SEPTEMBER 2018 (LAID OFF COMPANY RELOCATED)

### SUPPLY CHAIN/CUSTOMER SERVICE/LOGISTICS COORDINATOR

Responsible for creating purchase orders for stock orders for supplies and customers. Knowledge with negotiating prices for products and delivery costs. Arranging freight logistics for imports and exports with international documentation. Along with answering phones, heavy data entry and checking and replying to company emails. Process invoices and credits for customers. Ability to work with customers and supplies all around the world.

## EDUCATION

MAY 1991

**BUSINESS CERTIFICATE**, NATIONAL EDUCATION CENTER HOUSTON, TEXAS

## **SKILLS**

- Bilingual Spanish – read write speak
- Fast learner and ability to multi task
- Microsoft, word, Excel, Outlook, Sap, Netsuite, Quickbooks , Caseworthy,
- 62 WPM + 10 key
- Good team player

## **ACTIVITIES**

I enjoy traveling to other countries, enjoy time with family and friends. Volunteer at St. Theresa Catholic Church. I like to learn new skills and new challenges.

**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – Evidence of 90-day Working Capital



**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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

Ms. Sarah Malcolm  
Housing Stability Programs Manager  
Alliance of Community Assistance Ministries

RE: Request for Proposal for Homelessness Prevention Service Provider(s) (RFP No. ESG 16- 2023-24)  
Item I.5

Ms. Malcolm,

Attached are the last three available month of financial statements for Fort Bend County as requested under item I.5. These financial statements will confirm Fort Bend County has adequate the working capital to ensure financial viability for undertaking this project with General Fund cash temporary investment balances of \$214M, \$182M and \$164M for the months of June, July and August, respectively. As you can imagine these balances are spread across multiple bank, investment pool and investment accounts and instruments some of which exceed 300 pages.

While we would very much like to comply with your request for copies of bank statements, we do not feel it would be prudent to share copies of these documents exposing sensitive banking information to a potential security breach.

Please let us know if there is some other information or evidence we could supply that would satisfy your needs in evaluating our proposal.

Sincerely,

Christopher L. Breau, CPA  
Fiscal Compliance Officer  
Fort Bend County Auditor's Office

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

**For the Eleven Months Ended August 31, 2023**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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# COUNTY AUDITOR

## Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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

October 3, 2023

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


The Monthly Financial Report (the "MFR") for the Eleven Months Ended August 31, 2023, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The MFR contains information including the government-wide activities of the primary government and discretely presented component units presented on the economic flow of resources or accrual basis of accounting (recognizing revenues when earned irrespective of when collected and expenses when incurred) except where noted otherwise. The MFR also contains financial information on the County's various governmental funds presented on the funds flow or modified accrual basis (recognizing revenues when measurable and available and expenditures when incurred). Additionally, we present various combining schedules of individual non-major funds along with schedules of capital projects broken out by bond or debt issuance and budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds along with debt information.

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 2023 and monthly trend information for the general fund for the trailing twelve months for additional analysis.

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

Respectfully submitted,

  
Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**August 31, 2023**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 352,126,033	\$ 608,927	\$ 352,734,960	\$ 230,822,302
Investments	113,207,318	-	113,207,318	23,582,857
Receivables:				
Taxes, net	11,905,898	-	11,905,898	-
Grants	2,970,911	-	2,970,911	-
Fines and fees	36,669,108	-	36,669,108	-
Other	32,476,141	488,685	32,964,826	88,646
Internal Balances	3,452,826	(3,452,826)	-	-
Prepaid items	26,785	133,760	160,545	-
Due from component units	12	-	12	-
Capital assets, not being depreciated	698,524,230	3,096,436	701,620,666	152,458,342
Capital assets, net of accumulated depreciation	2,508,049,163	-	2,508,049,163	333,570,915
<b>Total Assets</b>	<b>3,759,408,425</b>	<b>874,982</b>	<b>3,760,283,407</b>	<b>740,523,062</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	155,812,021	-	155,812,021	-
<b>Total Deferred Outflows of Resources</b>	<b>157,850,942</b>	<b>-</b>	<b>157,850,942</b>	<b>2,071,005</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	12,506,672	98,820	12,605,492	16,864
Retainage payable	5,730,582	143,580	5,874,162	4,421,408
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	54,302,089	853,662	55,155,751	-
Due to primary government	-	-	-	12
Due to other governments	6,323,240	-	6,323,240	-
<b>Long-term Liabilities:</b>				
Long-term liabilities due within one-year	42,503,014	-	42,503,014	12,535,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	927,584,853	-	927,584,853	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
<b>Total Liabilities</b>	<b>1,627,449,189</b>	<b>1,096,062</b>	<b>1,628,545,251</b>	<b>469,571,742</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	9,205,288
Deferred inflows related to post-employment benefits	226,690,322	-	226,690,322	-
<b>Total Deferred Inflows of Resources</b>	<b>226,690,322</b>	<b>-</b>	<b>226,690,322</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,296,178,272	-	2,296,178,272	54,457,358
Restricted for:				
Debt service	63,315,430	-	63,315,430	30,105,428
Construction and maintenance	95,695,483	-	95,695,483	-
Other	34,306,087	-	34,306,087	-
Unrestricted	(426,375,416)	(221,080)	(426,596,496)	179,254,251
<b>Total Net Position</b>	<b>\$ 2,063,119,856</b>	<b>\$ (221,080)</b>	<b>\$ 2,062,898,776</b>	<b>\$ 263,817,037</b>

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES**

*For the Eleven Months Ended August 31, 2023*

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 89,861,633	\$ 10,421,895	\$ 7,603,561	\$ -
Financial administration	13,055,791	9,762,722	-	-
Administration of justice	136,065,443	10,416,218	9,058,418	10,000
Construction and maintenance	149,072,025	6,427,461	-	1,844,601
Health and human services	83,442,540	12,507,371	41,403,304	-
Cooperative services	1,159,747	-	-	-
Public safety	65,094,890	15,404,431	5,483,976	-
Parks and recreation	12,299,407	215,749	135,000	-
Libraries and education	21,081,078	104,374	52,654	-
Interest on long-term debt	34,980,184	-	-	-
<b>Total governmental activities</b>	<u>606,112,738</u>	<u>65,260,221</u>	<u>63,736,913</u>	<u>1,854,601</u>
<b>Business-Type Activities</b>				
EPICenter Operations	<u>1,987,549</u>	<u>1,766,469</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 608,100,287</u>	<u>\$ 67,026,690</u>	<u>\$ 63,736,913</u>	<u>\$ 1,854,601</u>
<b>Component Units:</b>				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	27,438,162	45,831,842	-	-
FB Grand Parkway Toll Road Authority	20,012,697	30,733,088	-	12,858
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
<b>Total Component Units</b>	<u>\$ 47,445,499</u>	<u>\$ 76,564,930</u>	<u>\$ -</u>	<u>\$ 12,858</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Eleven Months Ended August 31, 2023**

<b>Net (Expense) Revenue and Changes in Net Position</b>				
<b>Functions/Programs</b>	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (71,836,177)		\$ (71,836,177)	
Financial administration	(3,293,069)		(3,293,069)	
Administration of justice	(116,580,807)		(116,580,807)	
Construction and maintenance	(140,799,963)		(140,799,963)	
Health and human services	(29,531,865)		(29,531,865)	
Cooperative services	(1,159,747)		(1,159,747)	
Public safety	(44,206,483)		(44,206,483)	
Parks and recreation	(11,948,658)		(11,948,658)	
Libraries and education	(20,924,050)		(20,924,050)	
Interest on long-term debt	(34,980,184)		(34,980,184)	
<b>Total governmental activities</b>	<u>(475,261,003)</u>		<u>(475,261,003)</u>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ (221,080)	(221,080)	
<b>Total Primary Government</b>	<u>(475,261,003)</u>	<u>(221,080)</u>	<u>(475,482,083)</u>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				18,393,680
FB Grand Parkway Toll Road Authority				10,733,249
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
<b>Total Component Units</b>				<u>29,132,289</u>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	434,761,461	-	434,761,461	-
Sales taxes	15,122,504	-	15,122,504	-
Earnings on investments	20,419,603	-	20,419,603	10,528,355
Miscellaneous	7,228,711	-	7,228,711	-
<b>Total General Revenues</b>	<u>477,532,279</u>	<u>-</u>	<u>477,532,279</u>	<u>10,528,355</u>
Changes in Net Position	2,271,276	(221,080)	2,050,196	39,660,644
<b>Net Position, Beginning of Year, as restated</b>	2,060,848,580	-	2,060,848,580	224,156,383
<b>Net Position, End of Period</b>	<u>\$ 2,063,119,856</u>	<u>\$ (221,080)</u>	<u>\$ 2,062,898,776</u>	<u>\$ 263,817,037</u>

**FORT BEND COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**August 31, 2023**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>Assets</b>						
Cash and cash equivalents	\$ 82,283,008	\$ 15,446,678	\$ 68,627,663	\$ 50,548,024	\$ 115,150,904	\$ 332,056,277
Investments	81,873,149	18,194,033	-	-	13,140,135	113,207,317
Taxes receivable, net	9,140,937	1,799,550	-	-	965,410	11,905,897
Grants receivable	2,475,781	-	-	-	495,129	2,970,910
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	1,228,765	31,145,696	16,603	-	55,527	32,446,591
Due from other funds	22,079,449	-	-	-	474,165	22,553,614
Due from component units	12	-	-	-	-	12
Prepaid items	25,990	-	-	-	795	26,785
<b>Total Assets</b>	<u>\$ 235,776,199</u>	<u>\$ 66,585,957</u>	<u>\$ 68,644,266</u>	<u>\$ 50,548,024</u>	<u>\$ 130,282,065</u>	<u>\$ 551,836,511</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 3,059,765	\$ -	\$ -	\$ -	\$ 10,500	\$ 3,070,265
Retainage payable	16,725	-	5,569,974	5,350	138,533	5,730,582
Due to other funds	437,261	-	17,771,097	1,952,896	5,016,770	25,178,024
Due to other governments	2,967,199	-	-	-	3,448,827	6,416,026
Unearned revenues	3,359,184	-	-	48,589,778	2,246,509	54,195,471
<b>Total Liabilities</b>	<u>9,976,099</u>	<u>-</u>	<u>23,341,071</u>	<u>50,548,024</u>	<u>10,861,139</u>	<u>94,726,333</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	9,140,937	1,799,550	-	-	965,411	11,905,898
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
<b>Total Deferred Inflows of Resources</b>	<u>45,810,045</u>	<u>33,122,552</u>	<u>-</u>	<u>-</u>	<u>965,411</u>	<u>79,898,008</u>
<b>Fund Balances</b>						
Nonspendable	25,990	-	-	-	795	26,785
Restricted	11,546,055	33,463,405	-	-	118,454,720	163,464,180
Committed	8,336,683	-	-	-	-	8,336,683
Unassigned	160,081,327	-	45,303,195	-	-	205,384,522
<b>Total Fund Balances</b>	<u>179,990,055</u>	<u>33,463,405</u>	<u>45,303,195</u>	<u>-</u>	<u>118,455,515</u>	<u>377,212,170</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 235,776,199</u>	<u>\$ 66,585,957</u>	<u>\$ 68,644,266</u>	<u>\$ 50,548,024</u>	<u>\$ 130,282,065</u>	<u>\$ 551,836,511</u>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**August 31, 2023**

Total fund balances, governmental funds	\$ 377,212,170
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.	3,206,052,696
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	79,898,019
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	(869,328,125)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(88,253,854)
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	(79,861,478)
Total Other post-employment benefits ("OPEB") liability	(495,366,734)
Deferred outflows related to post-employment activities	155,812,021
Deferred inflows related to post-employment activities	(226,690,322)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	<u>17,382,956</u>
Net Position of Governmental Activities	<u>\$ 2,063,119,856</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 311,966,312	\$ 91,706,337	\$ -	\$ -	\$ 27,957,714	\$ 431,630,363
Sales taxes	-	-	-	-	15,122,504	15,122,504
Fines and fees	41,690,932	-	-	-	10,212,761	51,903,693
Intergovernmental	25,666,863	4,173,762	651,801	26,628,491	11,843,583	68,964,500
Earnings on investments	9,115,190	2,041,416	2,110,429	2,665,921	4,480,085	20,413,041
Miscellaneous	15,512,714	455,888	118,412	19,500	5,350,139	21,456,653
<b>Total Revenues</b>	<b>403,952,011</b>	<b>98,377,403</b>	<b>2,880,642</b>	<b>29,313,912</b>	<b>74,966,786</b>	<b>609,490,754</b>
<b>Expenditures</b>						
Current:						
General administration	78,865,158	-	1,367,261	-	1,861,103	82,093,522
Financial administration	11,983,290	-	47,589	-	22,227	12,053,106
Administration of justice	94,283,443	-	2,555,473	-	25,924,681	122,763,597
Construction and maintenance	3,459,346	-	39,961,730	-	38,681,243	82,102,319
Health and human services	44,693,633	-	27,496	27,976,350	1,373,898	74,071,377
Cooperative services	1,052,839	-	-	-	-	1,052,839
Public safety	68,749,458	-	1,590,293	-	2,505,502	72,845,253
Parks and recreation	4,579,939	-	1,941,541	-	-	6,521,480
Libraries and education	18,299,217	-	9,478	-	55,641	18,364,336
<b>Capital Outlay</b>	<b>4,483,922</b>	<b>10,041,880</b>	<b>66,030,721</b>	<b>1,337,562</b>	<b>585,194</b>	<b>82,479,279</b>
<b>Debt Service:</b>						
Principal	-	47,780,633	-	-	482,000	48,262,633
Interest and fiscal charges	-	33,477,187	-	-	145,575	33,622,762
Debt issuance costs	-	147,495	1,210,609	-	-	1,358,104
<b>Total Expenditures</b>	<b>330,450,245</b>	<b>91,447,195</b>	<b>114,742,191</b>	<b>29,313,912</b>	<b>71,637,064</b>	<b>637,590,607</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>73,501,766</b>	<b>6,930,208</b>	<b>(111,861,549)</b>	<b>-</b>	<b>3,329,722</b>	<b>(28,099,853)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	3,360,085	1,226,494	-	-	20,876,009	25,462,588
Transfers (out)	(41,000,054)	-	(513,926)	-	(3,883,609)	(45,397,589)
General obligation bonds and notes issued	19,935,000	-	145,905,000	-	-	165,840,000
Premium on general obligation bonds issued	-	215,697	12,361,494	-	-	12,577,191
Lease and capital financing initiation	-	10,041,881	-	-	-	10,041,881
<b>Total Other Financing Sources (Uses)</b>	<b>(17,704,969)</b>	<b>11,484,072</b>	<b>157,752,568</b>	<b>-</b>	<b>16,992,400</b>	<b>168,524,071</b>
Net Change in Fund Balances	55,796,797	18,414,280	45,891,019	-	20,322,122	140,424,218
<b>Fund Balances, Beginning of Year</b>	<b>124,193,258</b>	<b>15,049,125</b>	<b>(587,823)</b>	<b>-</b>	<b>98,133,393</b>	<b>236,787,953</b>
<b>Fund Balances, End of Period</b>	<b>\$ 179,990,055</b>	<b>\$ 33,463,405</b>	<b>\$ 45,303,195</b>	<b>\$ -</b>	<b>\$ 118,455,515</b>	<b>\$ 377,212,171</b>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Eleven Months Ended August 31, 2023**

Net change in fund balances - total governmental funds \$ 140,424,218

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 \$82,755,006 was exceeded by depreciation \$83,952,303 in the current period. (1,197,283)

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. (20,429)

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	(165,840,000)
Premium on bonds issued	(12,577,191)
Leases and capital financing	(10,041,881)
Repayments:	
Principal repayments	48,262,634

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 24,688,218

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.

Pension expense for the pension plan measurement year	(25,543,198)
Other post-employment benefit ("OPEB") expense	
Amortization of bond premiums	1

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. (1,096,344)

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. 5,201,850

Change in net position of governmental activities \$ 2,271,276

**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.

**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 Funds 200 and 265.

**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. The fund also includes moneys 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 Funds 170 and 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.

**Special Revenue Funds (continued)**

**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.

**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.

**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**  
**August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 55,612,473	\$ 13,135,095	\$ 519,690	\$ 4,613,198	\$ 7,065,257
Investments	-	-	-	-	3,032,339
Taxes receivable, net	-	-	-	-	587,782
Grants receivable	-	-	-	34,402	-
Other receivables	16,880	-	-	21,342	17,305
Due from other funds	-	-	-	-	38,032
<b>Total Assets</b>	<b>\$ 55,629,353</b>	<b>\$ 13,135,095</b>	<b>\$ 519,690</b>	<b>\$ 4,668,942</b>	<b>\$ 10,740,715</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ 118,830	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,225	-	-	1,580,066	986,582
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>121,055</b>	<b>-</b>	<b>-</b>	<b>1,580,066</b>	<b>997,082</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	587,782
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>587,782</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	55,508,298	13,135,095	519,690	3,088,876	9,155,851
<b>Total Fund Balances</b>	<b>55,508,298</b>	<b>13,135,095</b>	<b>519,690</b>	<b>3,088,876</b>	<b>9,155,851</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 55,629,353</b>	<b>\$ 13,135,095</b>	<b>\$ 519,690</b>	<b>\$ 4,668,942</b>	<b>\$ 10,740,715</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>Drainage District</b>	<b>Lateral Road</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 7,018,434	\$ 1,436,626	\$ 36,911	\$ 1,204,525	\$ 609,732
Investments	10,107,796	-	-	-	-
Taxes receivable, net	377,628	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	61,585	13,812
<b>Total Assets</b>	<b>\$ 17,503,858</b>	<b>\$ 1,436,626</b>	<b>\$ 36,911</b>	<b>\$ 1,266,110</b>	<b>\$ 623,544</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,186,306	-	-	26,717	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,186,306</b>	<b>-</b>	<b>-</b>	<b>26,717</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	377,629	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>377,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	15,939,923	1,436,626	36,911	1,239,393	623,544
<b>Total Fund Balances</b>	<b>15,939,923</b>	<b>1,436,626</b>	<b>36,911</b>	<b>1,239,393</b>	<b>623,544</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 17,503,858</b>	<b>\$ 1,436,626</b>	<b>\$ 36,911</b>	<b>\$ 1,266,110</b>	<b>\$ 623,544</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,457	\$ 96,232	\$ 178,047	\$ 56,007	\$ 245,045
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,230	-	-
<b>Total Assets</b>	<b>\$ 8,457</b>	<b>\$ 96,232</b>	<b>\$ 179,277</b>	<b>\$ 56,007</b>	<b>\$ 245,045</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	248	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	8,457	95,984	179,277	56,007	245,045
<b>Total Fund Balances</b>	<b>8,457</b>	<b>95,984</b>	<b>179,277</b>	<b>56,007</b>	<b>245,045</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,457</b>	<b>\$ 96,232</b>	<b>\$ 179,277</b>	<b>\$ 56,007</b>	<b>\$ 245,045</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>District Attorney Bad Check Collection Fee</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 41,033	\$ -	\$ 184,179	\$ 6,315,691	\$ 76,236
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	35	-	-	178,262	-
<b>Total Assets</b>	<b>\$ 41,068</b>	<b>\$ -</b>	<b>\$ 184,179</b>	<b>\$ 6,493,953</b>	<b>\$ 76,236</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	41,068	-	184,179	6,493,953	76,236
<b>Total Fund Balances</b>	<b>41,068</b>	<b>-</b>	<b>184,179</b>	<b>6,493,953</b>	<b>76,236</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 41,068</b>	<b>\$ -</b>	<b>\$ 184,179</b>	<b>\$ 6,493,953</b>	<b>\$ 76,236</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**August 31, 2023**

	Special Revenue Funds				
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
<b>Assets</b>					
Cash and cash equivalents	\$ 328,392	\$ 7,726,711	\$ 22,925	\$ 110,122	\$ 19,796
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	154	-	-
<b>Total Assets</b>	<b>\$ 328,392</b>	<b>\$ 7,726,711</b>	<b>\$ 23,079</b>	<b>\$ 110,917</b>	<b>\$ 19,796</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	42,387	21,319	-	-	-
Due to other governments	-	2,981,672	-	-	-
Unearned revenues	-	-	-	-	93
<b>Total Liabilities</b>	<b>42,387</b>	<b>3,002,991</b>	<b>-</b>	<b>-</b>	<b>19,796</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	795	-
Restricted	286,005	4,723,720	23,079	110,122	-
<b>Total Fund Balances</b>	<b>286,005</b>	<b>4,723,720</b>	<b>23,079</b>	<b>110,917</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 328,392</b>	<b>\$ 7,726,711</b>	<b>\$ 23,079</b>	<b>\$ 110,917</b>	<b>\$ 19,796</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 200,308	\$ (412,680)	\$ 192,171	\$ 50,550	\$ 168,505
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	10,057	414,086	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 210,365</b>	<b>\$ 1,406</b>	<b>\$ 192,171</b>	<b>\$ 50,550</b>	<b>\$ 168,505</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,406	-	-	3,668
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	50,550	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,406</b>	<b>-</b>	<b>50,550</b>	<b>3,668</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	210,365	-	192,171	-	164,837
<b>Total Fund Balances</b>	<b>210,365</b>	<b>-</b>	<b>192,171</b>	<b>-</b>	<b>164,837</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 210,365</b>	<b>\$ 1,406</b>	<b>\$ 192,171</b>	<b>\$ 50,550</b>	<b>\$ 168,505</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 557,679	\$ 1,861,288	\$ 2,607,499	\$ 3,264,770	\$ 115,150,904
Investments	-	-	-	-	13,140,135
Taxes receivable, net	-	-	-	-	965,410
Grants receivable	13,890	-	-	-	472,435
Other receivables	-	-	-	-	55,527
Due from other funds	-	-	181,055	-	474,165
<b>Total Assets</b>	<b>\$ 571,569</b>	<b>\$ 1,861,288</b>	<b>\$ 2,788,554</b>	<b>\$ 3,264,770</b>	<b>\$ 130,259,371</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 138,533
Due to other funds	530,694	95,499	500,621	39,032	5,016,770
Due to other governments	-	-	-	467,155	3,448,827
Unearned revenues	40,875	-	2,287,933	-	2,379,451
<b>Total Liabilities</b>	<b>571,569</b>	<b>95,499</b>	<b>2,788,554</b>	<b>506,187</b>	<b>10,994,081</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	965,411
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>965,411</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	795
Restricted	-	1,765,789	-	2,758,583	118,299,084
<b>Total Fund Balances</b>	<b>-</b>	<b>1,765,789</b>	<b>-</b>	<b>2,758,583</b>	<b>118,299,879</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 571,569</b>	<b>\$ 1,861,288</b>	<b>\$ 2,788,554</b>	<b>\$ 3,264,770</b>	<b>\$ 130,259,371</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	Special Revenue Funds				
	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,716,212
Sales taxes	15,122,504	-	-	-	-
Fines and fees	-	-	-	-	5,749,270
Intergovernmental	-	1,772,895	801,299	310,116	142,270
Earnings on investments	1,940,975	485,911	1,296	455,069	515,411
Miscellaneous	-	-	-	3,043	203,703
<b>Total Revenues</b>	<u>17,063,479</u>	<u>2,258,806</u>	<u>802,595</u>	<u>768,228</u>	<u>24,326,866</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	16,389,147	-
Construction and maintenance	3,684,165	666	282,905	1	23,094,333
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	255,570	2,536	-	154,859	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>3,939,735</u>	<u>3,202</u>	<u>282,905</u>	<u>16,544,007</u>	<u>23,094,333</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	13,123,744	2,255,604	519,690	(15,775,779)	1,232,533
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	(523,524)	-	-	(189,045)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(523,524)</u>	<u>-</u>	<u>-</u>	<u>17,056,931</u>	<u>-</u>
Net Change in Fund Balances	12,600,220	2,255,604	519,690	1,281,152	1,232,533
<b>Fund Balances, Beginning of Year</b>	<u>42,908,078</u>	<u>10,879,491</u>	<u>-</u>	<u>1,807,724</u>	<u>7,923,318</u>
<b>Fund Balances, End of Period</b>	<u>\$ 55,508,298</u>	<u>\$ 13,135,095</u>	<u>\$ 519,690</u>	<u>\$ 3,088,876</u>	<u>\$ 9,155,851</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>Drainage District</b>	<b>Lateral Road</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>
<b>Revenues</b>					
Property taxes	\$ 10,241,502	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	449,163	78,305
Intergovernmental	53,069	66,904	-	-	45,740
Earnings on investments	797,958	44,098	76	37,572	1,439
Miscellaneous	131,174	-	47,113	-	-
<b>Total Revenues</b>	<b>11,223,703</b>	<b>111,002</b>	<b>47,189</b>	<b>486,735</b>	<b>125,484</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	498,899	-
Construction and maintenance	11,619,173	-	-	-	-
Health and human services	-	-	27,334	-	-
Public safety	-	-	-	-	110,459
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,619,173</b>	<b>-</b>	<b>27,334</b>	<b>498,899</b>	<b>110,459</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(395,470)</b>	<b>111,002</b>	<b>19,855</b>	<b>(12,164)</b>	<b>15,025</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(395,470)	111,002	19,855	(12,164)	15,025
<b>Fund Balances, Beginning of Year</b>	<b>16,335,393</b>	<b>1,325,624</b>	<b>17,056</b>	<b>1,251,557</b>	<b>608,519</b>
<b>Fund Balances, End of Period</b>	<b>\$ 15,939,923</b>	<b>\$ 1,436,626</b>	<b>\$ 36,911</b>	<b>\$ 1,239,393</b>	<b>\$ 623,544</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	11,112	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	24	240	395	128	-
Miscellaneous	-	52,654	-	-	13,643
<b>Total Revenues</b>	<b>24</b>	<b>52,895</b>	<b>11,507</b>	<b>128</b>	<b>13,643</b>
<b>Expenditures</b>					
Current:					
General administration	3,305	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	55,642	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,304</b>	<b>55,642</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(3,280)</b>	<b>(2,747)</b>	<b>11,507</b>	<b>128</b>	<b>13,642</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(3,280)	(2,747)	11,507	128	13,642
<b>Fund Balances, Beginning of Year</b>	<b>11,737</b>	<b>98,731</b>	<b>167,770</b>	<b>55,879</b>	<b>231,403</b>
<b>Fund Balances, End of Period</b>	<b>\$ 8,457</b>	<b>\$ 95,984</b>	<b>\$ 179,277</b>	<b>\$ 56,007</b>	<b>\$ 245,045</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>District Attorney Bad Check Collection Fee</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	715	-	-	1,610,894	-
Intergovernmental	21,033	-	70,000	-	-
Earnings on investments	-	8	510	-	6,111
Miscellaneous	-	2,925	-	-	20,630
<b>Total Revenues</b>	<b>21,748</b>	<b>2,933</b>	<b>70,510</b>	<b>1,610,894</b>	<b>26,741</b>
<b>Expenditures</b>					
Current:					
General administration	-	13,070	80,390	1,266,042	1
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	96,537	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,467</b>	<b>13,070</b>	<b>80,390</b>	<b>1,362,579</b>	<b>22,228</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>16,281</b>	<b>(10,137)</b>	<b>(9,880)</b>	<b>248,315</b>	<b>4,513</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	16,281	(10,137)	(9,880)	248,315	4,513
<b>Fund Balances, Beginning of Year</b>	<b>24,787</b>	<b>10,137</b>	<b>194,059</b>	<b>6,245,638</b>	<b>71,723</b>
<b>Fund Balances, End of Period</b>	<b>\$ 41,068</b>	<b>\$ -</b>	<b>\$ 184,179</b>	<b>\$ 6,493,953</b>	<b>\$ 76,236</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	Special Revenue Funds				
	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	938	-	-
Intergovernmental	-	9,604	-	49,989	385,022
Earnings on investments	794	16,056	-	290	-
Miscellaneous	379,867	2,806,770	-	-	-
<b>Total Revenues</b>	<u>380,661</u>	<u>2,832,430</u>	<u>938</u>	<u>50,279</u>	<u>385,022</u>
<b>Expenditures</b>					
Current:					
General administration	498,295	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	112,338	-	-	385,022
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,347,944	-	71,146	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>498,295</u>	<u>1,460,282</u>	<u>-</u>	<u>71,146</u>	<u>385,022</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(117,634)	1,372,148	938	(20,867)	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(117,634)	1,372,148	938	(20,867)	-
<b>Fund Balances, Beginning of Year</b>	<u>403,639</u>	<u>3,351,572</u>	<u>22,141</u>	<u>131,784</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 286,005</u>	<u>\$ 4,723,720</u>	<u>\$ 23,079</u>	<u>\$ 110,917</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	6,494	1,820,426	191,559	76,859	159,702
Earnings on investments	268	1,522	613	101	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>6,762</b>	<b>1,821,948</b>	<b>192,172</b>	<b>76,960</b>	<b>159,702</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	114,317
Construction and maintenance	-	-	-	-	-
Health and human services	77,524	1,269,039	1	-	-
Public safety	-	-	-	59,134	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>154,403</b>	<b>-</b>	<b>17,826</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	482,000	-	-	-
Interest and fiscal charges	-	145,575	-	-	-
<b>Total Expenditures</b>	<b>77,523</b>	<b>2,051,017</b>	<b>1</b>	<b>76,960</b>	<b>114,317</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(70,761)</b>	<b>(229,069)</b>	<b>192,171</b>	<b>-</b>	<b>45,385</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	246,033	3,384,000	-	-	-
Transfers (out)	-	(3,154,931)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>246,033</b>	<b>229,069</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	175,272	-	192,171	-	45,385
<b>Fund Balances, Beginning of Year</b>	<b>35,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,452</b>
<b>Fund Balances, End of Period</b>	<b>\$ 210,365</b>	<b>\$ -</b>	<b>\$ 192,171</b>	<b>\$ -</b>	<b>\$ 164,837</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Special Revenue Funds</b>				<b>Totals Non-major Special Revenue Funds</b>
	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,957,714
Sales taxes	-	-	-	-	15,122,504
Fines and fees	-	337,344	1,975,019	-	10,212,761
Intergovernmental	2,668,622	-	3,036,344	-	11,687,947
Earnings on investments	-	-	173,220	-	4,480,085
Miscellaneous	-	5,625	7,614	1,675,378	5,350,139
<b>Total Revenues</b>	<u>2,668,622</u>	<u>342,969</u>	<u>5,192,197</u>	<u>1,675,378</u>	<u>74,811,150</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	1,861,103
Financial administration	-	-	-	-	22,227
Administration of justice	2,668,623	478,244	5,176,088	-	25,924,681
Construction and maintenance	-	-	-	-	38,681,243
Health and human services	-	-	-	-	1,373,898
Public safety	-	-	-	916,818	2,505,502
Libraries and education	-	-	-	-	55,641
<b>Capital Outlay</b>	-	-	-	-	585,194
<b>Debt Service:</b>					
Principal	-	-	-	-	482,000
Interest and fiscal charges	-	-	-	-	145,575
<b>Total Expenditures</b>	<u>2,668,623</u>	<u>478,244</u>	<u>5,176,088</u>	<u>916,818</u>	<u>71,637,064</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1)	(135,275)	16,109	758,560	3,174,086
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	(16,109)	-	(3,883,609)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(16,109)</u>	<u>-</u>	<u>16,992,400</u>
Net Change in Fund Balances	(1)	(135,275)	-	758,560	20,166,486
<b>Fund Balances, Beginning of Year</b>	<u>1</u>	<u>1,901,064</u>	<u>-</u>	<u>2,000,023</u>	<u>98,133,393</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 1,765,789</u>	<u>\$ -</u>	<u>\$ 2,758,583</u>	<u>\$ 118,299,879</u>

**FORT BEND COUNTY, TEXAS**  
**CAPITAL PROJECT SUB- FUND DESCRIPTIONS**

**Capital Project Sub- Funds**

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

<b>Fund Number</b>	<b>Fund Description</b>
750	Certificates of Obligation, Series 2017
754	Central Appraisal District Phase 2 Expansion
756	Facilities Limited Tax Bonds, Series 2019
764	Drainage District Permanent Imp. Bonds, Series 2020
765	Drainage District Projects Tax Notes / CO
766	Certificates of Obligation, Series 2020A
768	Tax Notes, Series 2020
770	Parks Bond Projects (2020 Election)
771	Tax Notes, Series 2021
772	Certificates of Obligation, Series 2022
773	Tax Note, Series 2022
774	Unlimited Tax Road Bonds, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
776	Certificates of Obligation, Series 2023

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**August 31, 2023**

<b>Fund Number</b>	<b>MAJ-750 Certificates of Obligation, Series 2017</b>	<b>MAJ-754 Central Appraisal District Phase 2 Expansion</b>	<b>MAJ-756 Facilities Limited Tax Bonds, Series 2019</b>	<b>MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1,969,086	\$ 14,785,865
Other receivables	-	16,603	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 16,603</b>	<b>\$ 1,969,086</b>	<b>\$ 14,785,865</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 598,759	\$ 124,528
Due to other funds	-	1,330,594	(24,779)	359,572
<b>Total Liabilities</b>	<b>-</b>	<b>1,330,594</b>	<b>573,980</b>	<b>484,100</b>
<b>Fund Balances</b>				
Restricted	-	(1,313,991)	1,395,106	14,301,765
<b>Total Fund Balances</b>	<b>-</b>	<b>(1,313,991)</b>	<b>1,395,106</b>	<b>14,301,765</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ -</b>	<b>\$ 16,603</b>	<b>\$ 1,969,086</b>	<b>\$ 14,785,865</b>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**August 31, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 551,342	\$ 1,195,606	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 551,342</u>	<u>\$ 1,195,606</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 215,816
Due to other funds	6,313,568	-	-	9,016,192
<b>Total Liabilities</b>	<u>6,313,568</u>	<u>533,713</u>	<u>-</u>	<u>9,232,008</u>
<b>Fund Balances</b>				
Restricted	(6,313,568)	17,629	1,195,606	(9,232,008)
<b>Total Fund Balances</b>	<u>(6,313,568)</u>	<u>17,629</u>	<u>1,195,606</u>	<u>(9,232,008)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 551,342</u>	<u>\$ 1,195,606</u>	<u>\$ -</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**August 31, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 26,658,056	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,658,056</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 198,491	\$ -
Due to other funds	-	-	166,725	(157)
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>365,216</u>	<u>(157)</u>
<b>Fund Balances</b>				
Restricted	-	-	26,292,840	157
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>26,292,840</u>	<u>157</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,658,056</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**August 31, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	<u>2023</u>	<u>2023</u>	
<b>Assets</b>			
Cash and cash equivalents	\$ 16,444,868	\$ 7,022,840	\$ 68,627,663
Other receivables	-	-	16,603
<b>Total Assets</b>	<u>\$ 16,444,868</u>	<u>\$ 7,022,840</u>	<u>\$ 68,644,266</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Retainage payable	\$ 3,181,357	\$ 717,310	\$ 5,569,974
Due to other funds	10,876	598,506	17,771,097
<b>Total Liabilities</b>	<u>3,192,233</u>	<u>1,315,816</u>	<u>23,341,071</u>
<b>Fund Balances</b>			
Restricted	<u>13,252,635</u>	<u>5,707,024</u>	<u>45,303,195</u>
<b>Total Fund Balances</b>	<u>13,252,635</u>	<u>5,707,024</u>	<u>45,303,195</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 16,444,868</u>	<u>\$ 7,022,840</u>	<u>\$ 68,644,266</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eleven Months Ended August 31, 2023**

Fund Number	MAJ-750 Certificates of Obligation, Series 2017	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	566	37,544	127,677	689,158
Miscellaneous	-	112,050	-	-
<b>Total Revenues</b>	<u>566</u>	<u>149,594</u>	<u>127,677</u>	<u>689,158</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	1,854,000
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	15,825	-
<b>Capital Outlay</b>	(1)	-	1,903,995	1,423,883
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>-</u>	<u>1,921,861</u>	<u>3,277,883</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>567</u>	<u>149,594</u>	<u>(1,794,184)</u>	<u>(2,588,725)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(372,689)	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(372,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(372,122)	149,594	(1,794,184)	(2,588,725)
<b>Fund Balances, Beginning of Year</b>	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ (1,313,991)</u>	<u>\$ 1,395,106</u>	<u>\$ 14,301,765</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eleven Months Ended August 31, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	43,988	55,228	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>43,988</u>	<u>55,228</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,920,826
<b>Capital Outlay</b>	1,775,513	1,198,402	370,443	5,578,139
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>1,775,513</u>	<u>1,198,402</u>	<u>370,443</u>	<u>7,498,965</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>(1,775,513)</u>	<u>(1,154,414)</u>	<u>(315,215)</u>	<u>(7,498,965)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,775,513)	(1,154,414)	(315,215)	(7,498,965)
<b>Fund Balances, Beginning of Year</b>	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>	<u>(1,733,043)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (6,313,568)</u>	<u>\$ 17,629</u>	<u>\$ 1,195,606</u>	<u>\$ (9,232,008)</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eleven Months Ended August 31, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 361,697
Earnings on investments	186	10,463	1,038,735	1,093
Miscellaneous	-	-	-	6,291
<b>Total Revenues</b>	<b>186</b>	<b>10,463</b>	<b>1,038,735</b>	<b>369,081</b>
<b>Expenditures</b>				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	131,468	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>200,376</b>	<b>4,485,677</b>	<b>(16,415,502)</b>
<b>Debt Service:</b>				
Bond issuance costs	-	-	128,750	-
<b>Total Expenditures</b>	<b>-</b>	<b>391,872</b>	<b>4,745,895</b>	<b>(15,710,813)</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>186</b>	<b>(381,409)</b>	<b>(3,707,160)</b>	<b>16,079,894</b>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(141,237)	-	-	-
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(141,237)</b>	<b>-</b>	<b>30,000,000</b>	<b>-</b>
Net Change in Fund Balances	(141,051)	(381,409)	26,292,840	16,079,894
<b>Fund Balances, Beginning of Year</b>	<b>141,051</b>	<b>381,409</b>	<b>-</b>	<b>(16,079,737)</b>
<b>Fund Balances, End of Period</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,292,840</b>	<b>\$ 157</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	2023	2023	
<b>Revenues</b>			
Intergovernmental	\$ 90,104	\$ 200,000	\$ 651,801
Earnings on investments	75,372	30,419	2,110,429
Miscellaneous	71	-	118,412
<b>Total Revenues</b>	<u>165,547</u>	<u>230,419</u>	<u>2,880,642</u>
<b>Expenditures</b>			
Current:			
General administration	-	1,295,920	1,367,261
Administration of justice	-	2,549,992	2,555,473
Construction and maintenance	37,211,241	26,604	39,961,730
Health and human services	-	11,298	27,496
Public safety	-	1,530,435	1,590,293
Parks and recreation	-	-	1,941,541
<b>Capital Outlay</b>	39,253,398	26,256,398	66,030,721
<b>Debt Service:</b>			
Bond issuance costs	786,042	295,817	1,210,609
<b>Total Expenditures</b>	<u>77,250,681</u>	<u>32,021,490</u>	<u>114,742,191</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<u>(77,085,134)</u>	<u>(31,791,071)</u>	<u>(111,861,549)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	-	-	(513,926)
General obligation bonds issued	82,130,000	33,775,000	145,905,000
Premium on general obligation bonds issued	8,638,399	3,723,095	12,361,494
<b>Total Other Financing Sources (Uses)</b>	<u>90,768,399</u>	<u>37,498,095</u>	<u>157,752,568</u>
Net Change in Fund Balances	13,683,265	5,707,024	45,891,019
<b>Fund Balances, Beginning of Year</b>	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
<b>Fund Balances, End of Period</b>	<u>\$ 13,252,635</u>	<u>\$ 5,707,024</u>	<u>\$ 45,303,196</u>



## **BUDGETARY SCHEDULES**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2023**

	<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>
<b>Revenues</b>					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 311,966,312	\$ (2,506,622)	99%
Fines and fees	38,817,436	38,916,415	38,855,478	(60,937)	100%
Intergovernmental	3,876,826	3,876,826	6,978,169	3,101,343	180%
Earnings on investments	1,566,852	1,995,925	9,083,856	7,087,931	455%
Miscellaneous	3,223,745	3,243,138	2,861,348	(381,790)	88%
<b>Total Revenues</b>	<u>361,957,793</u>	<u>362,505,238</u>	<u>369,745,163</u>	<u>7,239,925</u>	<u>102%</u>
<b>Expenditures</b>					
Current:					
General administration	94,107,018	80,758,214	67,644,227	13,113,987	84%
Financial administration	12,399,374	13,674,909	11,983,290	1,691,619	88%
Administration of justice	100,142,896	104,602,681	92,233,160	12,369,521	88%
Construction and maintenance	4,121,528	4,262,356	3,459,346	803,010	81%
Health and human services	36,008,301	40,694,466	29,746,809	10,947,657	73%
Cooperative services	1,209,740	1,300,387	1,052,839	247,548	81%
Public safety	63,965,059	65,721,608	53,682,173	12,039,435	82%
Parks and recreation	4,924,643	5,241,445	4,579,939	661,506	87%
Libraries and education	21,157,038	21,737,808	18,299,188	3,438,620	84%
<b>Capital Outlay</b>	<u>-</u>	<u>76,418</u>	<u>65,814</u>	<u>10,604</u>	<u>86%</u>
<b>Total Expenditures</b>	<u>338,035,597</u>	<u>338,070,292</u>	<u>282,746,785</u>	<u>55,323,507</u>	<u>84%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,922,196</u>	<u>24,434,946</u>	<u>86,998,378</u>	<u>62,563,432</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	3,343,976	3,343,976	
Transfers (out)	(17,423,978)	(38,109,638)	(41,000,054)	(2,890,416)	
Debt issued	-	19,935,000	19,935,000	-	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,423,978)</u>	<u>(18,174,638)</u>	<u>(17,721,078)</u>	<u>453,560</u>	
<b>Net Change in Fund Balances</b>					
- budgetary basis	6,498,218	6,260,308	69,277,300	63,016,992	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
			(13,480,502)		
<b>Fund Balances, Beginning of Year</b>	<u>124,193,257</u>	<u>124,193,257</u>	<u>124,193,257</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 130,691,475</u>	<u>\$ 130,453,565</u>	<u>\$ 179,990,055</u>	<u>\$ 49,536,490</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Eleven Months Ended August 31, 2023**

**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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 369,745,163	\$ 34,222,958	\$ 403,952,015
Expenditures	282,746,785	47,703,461	330,450,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	86,998,378	(13,480,503)	73,501,769
<b>Other Financing Sources (Uses)</b>			
Transfers in	3,343,976	16,109	3,360,085
Transfers (out)	(41,000,054)	-	(41,000,054)
Proceeds from debt issuance	19,935,000	-	19,935,000
Other Financing Sources (Uses)	(17,721,078)	16,109	(17,704,969)
<b>Net Change in Fund Balance</b>	69,277,300	(13,464,394)	55,796,800
<b>Fund Balance, Beginning of Year</b>			124,193,258
<b>Fund Balance, End of Period</b>			<u>\$ 179,990,058</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 91,706,337	\$ (326,883)	100%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	2,041,416	2,015,416	7852%
Miscellaneous	1,297,048	1,297,048	455,888	(841,160)	35%
<b>Total Revenues</b>	<b>95,080,018</b>	<b>95,080,018</b>	<b>98,377,403</b>	<b>3,297,385</b>	<b>103%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	68,212,011	68,212,011	47,780,633	20,431,378	70%
Interest and fiscal charges	31,556,930	31,556,930	33,477,187	(1,920,257)	106%
Debt issuance costs	-	-	147,495	(147,495)	0%
<b>Total Expenditures</b>	<b>99,983,881</b>	<b>99,983,881</b>	<b>81,405,315</b>	<b>18,578,566</b>	<b>81%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(4,903,863)</b>	<b>(4,903,863)</b>	<b>16,972,088</b>	<b>21,875,951</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	1,226,494	1,226,494	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,226,494</b>	<b>1,226,494</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(4,903,863)</b>	<b>(4,903,863)</b>	<b>18,198,582</b>	<b>23,102,445</b>	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>15,049,126</b>	<b>15,049,126</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 8,838,718</b>	<b>\$ 10,145,263</b>	<b>\$ 33,247,708</b>	<b>\$ 23,102,445</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Lease initiation</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 98,377,403	\$ -	\$ 98,377,403
Expenditures	81,405,315	10,041,880	91,447,195
<b>Excess of Revenues Over Expenditures</b>	<b>16,972,088</b>	<b>(10,041,880)</b>	<b>6,930,208</b>
<b>Other Financing Sources (uses)</b>	<b>1,226,494</b>	<b>10,257,578</b>	<b>11,484,072</b>
<b>Net Change in Fund Balance</b>	<b>18,198,582</b>	<b>215,698</b>	<b>18,414,280</b>
<b>Fund Balance, Beginning of Year</b>			<b>15,049,126</b>
<b>Fund Balance, End of Period</b>			<b>\$ 33,463,406</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2023**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,716,212	\$ (84,598)	100%
Fines and fees	7,488,058	7,488,058	5,749,270	(1,738,788)	77%
Earnings on investments	10,000	10,000	515,411	505,411	5154%
Miscellaneous	220,000	220,000	203,703	(16,297)	93%
<b>Total Revenues</b>	<b>25,518,868</b>	<b>25,518,868</b>	<b>24,326,866</b>	<b>(1,192,002)</b>	<b>95%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	10,066,894	2,358,905	81%
Operating costs	15,735,720	15,754,720	12,906,512	2,848,208	82%
Information technology costs	15,996	26,996	20,724	6,272	77%
Capital acquisitions	197,664	167,664	100,204	67,460	60%
<b>Total Expenditures</b>	<b>28,375,179</b>	<b>28,375,179</b>	<b>23,094,334</b>	<b>5,280,845</b>	<b>81%</b>
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	1,232,532	4,088,843	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	1	-	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>7,923,318</b>	<b>7,923,318</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 6,364,196</b>	<b>\$ 5,067,007</b>	<b>\$ 9,155,851</b>	<b>\$ 4,088,844</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 24,326,866	\$ -	\$ 24,326,866
Expenditures	23,094,334	(1)	23,094,333
<b>Net Change in Fund Balance</b>	<b>1,232,532</b>	<b>1</b>	<b>1,232,533</b>
<b>Fund Balance, Beginning of Year</b>			<b>7,923,318</b>
<b>Fund Balance, End of Period</b>			<b>\$ 9,155,851</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Eleven Months Ended August 31, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,241,502	\$ (203,685)	98%
Earnings on investments	15,000	15,000	797,961	782,961	5320%
Miscellaneous	95,000	95,000	131,174	36,174	138%
<b>Total Revenues</b>	<b>10,555,187</b>	<b>10,555,187</b>	<b>11,170,637</b>	<b>615,450</b>	<b>106%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	6,229,929	1,272,376	83%
Operating costs	3,263,223	3,246,374	2,205,031	1,041,343	68%
Information technology costs	4,100	19,425	4,806	14,619	25%
Capital acquisitions	58,980	58,980	31,397	27,583	53%
<b>Total Expenditures</b>	<b>10,828,608</b>	<b>10,827,084</b>	<b>8,471,163</b>	<b>2,355,921</b>	<b>78%</b>
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	2,699,474	2,971,371	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(3,094,944)	-	
<b>Fund Balances, Beginning of Year</b>	<b>15,394,569</b>	<b>16,335,393</b>	<b>16,335,393</b>	-	
<b>Fund Balances, End of Period</b>	<b>\$ 15,121,148</b>	<b>\$ 16,063,496</b>	<b>\$ 15,939,923</b>	<b>\$ (123,573)</b>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,170,637	\$ 53,066	\$ 11,223,703
Expenditures	8,471,163	3,148,010	11,619,173
<b>Net Change in Fund Balance</b>	2,699,474	(3,094,944)	(395,470)
<b>Fund Balance, Beginning of Year</b>			16,335,393
<b>Fund Balance, End of Period</b>			<b>\$ 15,939,923</b>

**Enterprise Fund**

**EPICenter Operations Fund**

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility scheduled for opening in Summer of 2023. This includes fund 860.

**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**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**August 31, 2023**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 608,927	\$ 20,069,753
Prepaid expenses	133,760	
Due from other funds	-	6,272,118
Due from component units	-	-
Other receivables	488,685	27,718
<b>Total Current Assets</b>	<b>1,231,372</b>	<b>26,369,589</b>
Noncurrent Assets:		
Capital assets, not being depreciated	3,096,436	-
Capital assets, net of accumulated depreciation	-	520,697
<b>Total Noncurrent Assets</b>	<b>3,096,436</b>	<b>520,697</b>
<b>Total Assets</b>	<b>4,327,808</b>	<b>26,890,286</b>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	98,820	
Benefits payable	426,887	3,333,792
Retainage payable	143,610	-
Due to other funds	3,452,826	194,886
Unearned revenues	426,745	-
<b>Total Current Liabilities</b>	<b>4,548,888</b>	<b>3,528,678</b>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>5,978,653</b>
<b>Total Liabilities</b>	<b>4,548,888</b>	<b>9,507,331</b>
<b>Net Position</b>		
Net investment in capital assets	-	520,697
Unrestricted	(221,079)	16,862,258
<b>Total Net Position</b>	<b>\$ (221,079)</b>	<b>\$ 17,382,955</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**PROPRIETARY FUNDS**  
*For the Eleven Months Ended August 31, 2023*

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>		
Charges for services	\$ 1,766,469	\$ 72,533,489
<b>Total Operating Revenues</b>	<u>1,766,469</u>	<u>72,533,489</u>
<b>Operating Expenses</b>		
Contractual services	1,927,493	7,308,804
Supplies	31,260	
Other	28,795	
Benefits provided	-	79,927,680
Depreciation	-	36,717
Capital outlay	-	-
<b>Total Operating Expenses</b>	<u>1,987,548</u>	<u>87,273,201</u>
<b>Operating Income</b>	(221,079)	(14,739,712)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	6,560
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>6,560</u>
<b>(Loss) before transfers</b>	(221,079)	(14,733,152)
<b>Transfers in</b>		<u>19,935,000</u>
Change in Net Position	(221,079)	5,201,848
<b>Total Net Position, Beginning of Year</b>	<u>-</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ (221,079)</u>	<u>\$ 17,382,955</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<u>Business-Type</u> <u>Activities</u> <u>Enterprise</u>	<u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<b>Cash Flows from Operating Activities</b>		
Charges for services	\$ 1,704,529	\$ 71,869,689
Payment of benefits	-	(79,927,680)
Payments for services	(1,595,602)	(5,544,180)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>108,927</u>	<u>(13,602,171)</u>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	6,560
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>6,560</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfers from other funds	500,000	19,935,000
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>500,000</u>	<u>19,935,000</u>
<b>Net Cash Flows from Capital Related Financing Activities</b>		
Transfers from other funds	2,952,826	
Purchase of capital assets	(2,952,826)	(10,038)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>(10,038)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	608,927	6,329,351
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>-</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 608,927</u>	<u>\$ 20,069,753</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income	\$ (221,079)	\$ (14,739,712)
Adjustments to operations:		
Depreciation	-	36,717
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	(133,761)	1,880,115
Decrease (Increase) in due from other funds	-	(708,199)
Decrease (Increase) in other receivables	(488,685)	44,399
Increase (Decrease) in due to other funds	-	(115,491)
Increase (Decrease) in accounts payable	98,820	-
Increase (Decrease) benefits payable	426,887	-
Increase (Decrease) in unearned revenue	426,745	-
<b>Total Adjustments</b>	<u>330,006</u>	<u>1,137,541</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 108,927</u>	<u>\$ (13,602,171)</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**August 31, 2023**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 6,699,391	\$ 13,370,362	\$ 20,069,753
Due from other funds	5,010,927	1,261,191	6,272,118
Other receivables	-	27,718	27,718
Total Current Assets	<u>11,710,318</u>	<u>14,659,271</u>	<u>26,369,589</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	520,697	-	520,697
Total Noncurrent Assets	<u>520,697</u>	<u>-</u>	<u>520,697</u>
<b>Total Assets</b>	<u>12,231,015</u>	<u>14,659,271</u>	<u>26,890,286</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	194,886	-	194,886
Total Current Liabilities	<u>194,886</u>	<u>3,333,792</u>	<u>3,528,678</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
<b>Total Liabilities</b>	<u>6,173,539</u>	<u>3,333,792</u>	<u>9,507,331</u>
<b>Net Position</b>			
Net investment in capital assets	520,697	-	520,697
Unrestricted	<u>5,536,779</u>	<u>11,325,479</u>	<u>16,862,258</u>
<b>Total Net Position</b>	<u>\$ 6,057,476</u>	<u>\$ 11,325,479</u>	<u>\$ 17,382,955</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
*For the Eleven Months Ended August 31, 2023*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 64,601,732	\$ 7,931,757	\$ 72,533,489
<b>Total Operating Revenues</b>	<u>64,601,732</u>	<u>7,931,757</u>	<u>72,533,489</u>
<b>Operating Expenses</b>			
Contractual services	6,705,146	603,658	7,308,804
Benefits provided	71,852,507	8,075,173	79,927,680
Depreciation	36,717	-	36,717
<b>Total Operating Expenses</b>	<u>78,594,370</u>	<u>8,678,831</u>	<u>87,273,201</u>
<b>Operating Income (Loss)</b>	(13,992,638)	(747,074)	(14,739,712)
<b>Non-Operating Revenues</b>			
Earnings on investments	6,560	-	6,560
<b>Total Non-Operating Revenues</b>	<u>6,560</u>	<u>-</u>	<u>6,560</u>
<b>Loss before transfers</b>	(13,986,078)	(747,074)	(14,733,152)
<b>Transfers in</b>	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
Change in Net Position	5,948,922	(747,074)	5,201,848
<b>Total Net (Deficit), Beginning of Year</b>	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ 6,057,476</u>	<u>\$ 11,325,479</u>	<u>\$ 17,382,955</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Eleven Months Ended August 31, 2023**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 64,324,698	\$ 7,544,991	\$ 71,869,689
Payment of benefits	(71,852,507)	(8,075,173)	(79,927,680)
Payments for services	(6,755,015)	1,210,835	(5,544,180)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(14,282,824)</u>	<u>680,653</u>	<u>(13,602,171)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	6,560	-	6,560
<b>Net Cash Provided by Investing Activities</b>	<u>6,560</u>	<u>-</u>	<u>6,560</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Transfers from other funds	19,935,000	-	19,935,000
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	5,648,698	680,653	6,329,351
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 6,699,392</u>	<u>\$ 13,370,361</u>	<u>\$ 20,069,753</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ (13,992,638)	\$ (747,074)	\$ (14,739,712)
Adjustments to operations:			
Depreciation	36,717	-	36,717
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	(321,432)	(386,767)	(708,199)
Decrease (Increase) in other receivables	44,398	1	44,399
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(49,869)	(65,622)	(115,491)
Increase (Decrease) in benefits payable	-	-	-
<b>Total Adjustments</b>	<u>(290,186)</u>	<u>1,427,727</u>	<u>1,137,541</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (14,282,824)</u>	<u>\$ 680,653</u>	<u>\$ (13,602,171)</u>

**FORT BEND COUNTY, TEXAS**  
**FIDUCIARY FUND DESCRIPTIONS**

**Other Post Employment Benefits (OPEB) Trust Fund**

The OPEB Trust Fund is used to account for the net financial position of assets set aside to service the County's OPEB liability. These amounts, held in trust, cannot be used for any other purpose. This includes Fund 916.

**Custodial Funds**

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 Fort Bend County or its blended component units. This includes Fund 890.

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**August 31, 2023**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 59,942,537
Investments	26,021,761	-
<b>Total Assets</b>	<u>26,021,761</u>	<u>59,942,537</u>
<b>Liabilities</b>		
Due to other governments		5,746,207
Due to others	-	564,535
<b>Total Liabilities</b>	<u>-</u>	<u>6,310,742</u>
Net Position		
Restricted for court activities		52,882,201
Restricted for tax collection		749,594
Restricted for benefits	26,021,761	
<b>Total Net Position</b>	<u>\$ 26,021,761</u>	<u>\$ 53,631,795</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Eleven Months Ended August 31, 2023*

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 43,119,463
Property tax collections	-	1,589,510,432
Employer contributions	25,578,423	
Earnings of investments	443,338	1,479,450
<b>Total Additions</b>	<u>26,021,761</u>	<u>1,634,109,345</u>
<b>Deductions</b>		
Court activities		26,221,462
Property tax disbursements		<u>1,589,452,190</u>
<b>Total Deductions</b>	<u>-</u>	<u>1,615,673,652</u>
Change in fiduciary net position	26,021,761	18,435,693
<b>Net Position - Beginning of Year</b>	<u>-</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 26,021,761</u>	<u>\$ 53,631,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**August 31, 2023**

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 40,140,158	\$ 13,306,578	\$ 6,495,801	\$ 59,942,537
<b>Total Assets</b>	<u>40,140,158</u>	<u>13,306,578</u>	<u>6,495,801</u>	<u>59,942,537</u>
<b>Liabilities</b>				
Due to other governments	-	-	5,746,207	5,746,207
Due to others	<u>331,035</u>	<u>233,500</u>	<u>-</u>	<u>564,535</u>
<b>Total Liabilities</b>	<u>331,035</u>	<u>233,500</u>	<u>5,746,207</u>	<u>6,310,742</u>
<b>Net Position</b>				
Restricted for court activities	39,809,123	13,073,078	-	52,882,201
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>749,594</u>	<u>749,594</u>
<b>Total Net Position</b>	<u>\$ 39,809,123</u>	<u>\$ 13,073,078</u>	<u>\$ 749,594</u>	<u>\$ 53,631,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*For the Eleven Months Ended August 31, 2023*

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Additions</b>				
Court collections	\$ 36,325,599	\$ 6,793,864	\$ -	\$ 43,119,463
Property tax collections	-	-	1,589,510,432	1,589,510,432
Earnings of investments	1,099,411	380,039	-	1,479,450
<b>Total Additions</b>	<u>37,425,010</u>	<u>7,173,903</u>	<u>1,589,510,432</u>	<u>1,634,109,345</u>
<b>Deductions</b>				
Court activities	18,898,012	7,323,450	-	26,221,462
Property tax disbursements	-	-	1,589,452,190	1,589,452,190
<b>Total Deductions</b>	<u>18,898,012</u>	<u>7,323,450</u>	<u>1,589,452,190</u>	<u>1,615,673,652</u>
Change in fiduciary net position	18,526,998	(149,547)	58,242	18,435,693
<b>Net Position - Beginning of Year</b>	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 39,809,123</u>	<u>\$ 13,073,078</u>	<u>\$ 749,594</u>	<u>\$ 53,631,795</u>

**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”).

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**August 31, 2023**

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 5,763,380	\$ 8,379	\$ 146,227,531	\$ 78,038,828	\$ 783,384	\$ 800	\$ 230,822,302
Investments	-	-	16,450,584	7,132,273	-	-	23,582,857
Miscellaneous receivables	46,035	-	42,611	-	-	-	88,646
Capital assets, not being depreciated	-	-	108,143,020	44,315,322	-	-	152,458,342
Capital assets, net of accumulated depreciation	-	-	199,706,722	133,864,193	-	-	333,570,915
<b>Total Assets</b>	<b>5,809,415</b>	<b>8,379</b>	<b>470,570,468</b>	<b>263,350,616</b>	<b>783,384</b>	<b>800</b>	<b>740,523,062</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	3,340,920	1,080,488	-	-	4,421,408
Due to primary government	-	-	-	12	-	-	12
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	-	254,757,944	185,152,328	-	-	451,174,660
<b>Total Liabilities</b>	<b>11,316,765</b>	<b>-</b>	<b>269,054,897</b>	<b>189,198,580</b>	<b>1,500</b>	<b>-</b>	<b>469,571,742</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	70,730,496	(16,273,138)	-	-	54,457,358
Debt service	-	-	19,942,050	10,163,378	-	-	30,105,428
Unrestricted	(5,507,350)	8,379	112,914,030	71,056,508	781,884	800	179,254,251
<b>Total Net Position (Deficit)</b>	<b>\$ (5,507,350)</b>	<b>\$ 8,379</b>	<b>\$ 203,586,576</b>	<b>\$ 64,946,748</b>	<b>\$ 781,884</b>	<b>\$ 800</b>	<b>\$ 263,817,037</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2):  
Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS For the Eleven Months Ended August 31, 2023**

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 (1)	Fort Bend County Surface Water Supply Corporation
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 17,114,136	\$ 45,831,842	\$ -	\$ -	\$ -
Interest on long-term debt	10,318,276	-	-	-	-
Debt service fees	5,750	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>27,438,162</b>	<b>45,831,842</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	14,044,547	30,733,088	12,858	-	-
Interest on long-term debt	5,968,150	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>20,012,697</b>	<b>30,733,088</b>	<b>12,858</b>	<b>-</b>	<b>-</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	(5,360)	-	-	-	-
<b>Corporation</b>	<b>(5,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals Component Units</b>	<b>\$ 47,445,499</b>	<b>\$ 76,564,930</b>	<b>\$ 12,858</b>	<b>-</b>	<b>-</b>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	20
<b>Total General Revenues</b>				<b>-</b>	<b>20</b>
Changes in Net Position (Deficit)				-	20
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<b>(5,507,350)</b>	<b>8,359</b>
<b>Net Position (Deficit), End of Period</b>				<b>\$ (5,507,350)</b>	<b>\$ 8,379</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS**  
**For the Eleven Months Ended September 30, 2023**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 28,717,706	\$ -	\$ -	\$ -	\$ 28,717,706
Interest on long-term debt	(10,318,276)	-	-	-	(10,318,276)
Debt service fees	(5,750)	-	-	-	(5,750)
<b>Total Fort Bend County Toll Road Authority</b>	<b>18,393,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,393,680</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	16,701,399	-	-	16,701,399
Interest on long-term debt	-	(5,968,150)	-	-	(5,968,150)
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>10,733,249</b>	<b>-</b>	<b>-</b>	<b>10,733,249</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	5,360	5,360
<b>Corporation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,360</b>	<b>5,360</b>
<b>Totals Component Units</b>	<b>18,393,680</b>	<b>10,733,249</b>	<b>-</b>	<b>5,360</b>	<b>29,132,289</b>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	6,938,446	3,589,886		3	10,528,355
<b>Total General Revenues</b>	<b>6,938,446</b>	<b>3,589,886</b>	<b>-</b>	<b>3</b>	<b>10,528,355</b>
Changes in Net Position (Deficit)	25,332,126	14,323,135	-	5,363	39,660,644
<b>Net Position (Deficit), Beginning of Year</b>	<b>178,254,450</b>	<b>50,623,613</b>	<b>781,874</b>	<b>(4,563)</b>	<b>224,156,383</b>
<b>Net Position (Deficit), End of Period</b>	<b>\$ 203,586,576</b>	<b>\$ 64,946,748</b>	<b>\$ 781,884</b>	<b>\$ 800</b>	<b>\$ 263,817,037</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

## **Other Financial Information**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS**  
**August 31, 2023**

<b>Cash and Investments</b>	<b>Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Totals Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Fiduciary Funds</b>	<b>Discretely Presented Component Units</b>
Cash deposits	\$ 1,584,442	\$ 20,069,753	\$ 21,654,195	\$ 608,927	\$ 13,794,463	2,544,278
Investment pools:						
LOGIC	60,489,693	-	60,489,693	-	-	14,220,404
TexPool	-	-	-	-	-	5,180,507
Texas CLASS	269,979,523	-	269,979,523	-	46,148,074	201,145,360
Texas Range	2,619	-	2,619	-	-	1,124
Fidelity Gov Port III FCGXX	-	-	-	-	-	7,730,629
<b>Totals cash and cash equivalents</b>	<b>332,056,277</b>	<b>20,069,753</b>	<b>352,126,030</b>	<b>608,927</b>	<b>59,942,537</b>	<b>230,822,302</b>
<b>Investments</b>						
Government Securities						
US Treasury Bills	-	-	-	-	-	-
Federal Home Loan Bank	-	-	-	-	-	23,582,857
PFM Mutual Funds	-	-	-	-	26,021,761	-
Commercial Paper	113,207,318	-	113,207,318	-	-	-
<b>Total Cash and Investments</b>	<b>\$ 445,263,595</b>	<b>\$ 20,069,753</b>	<b>\$ 465,333,348</b>	<b>\$ 608,927</b>	<b>\$ 85,964,298</b>	<b>\$ 254,405,159</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**August 31, 2023**

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> <u>%</u>	<u>Mature</u> <u>s</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal and</u> <u>Interest to</u> <u>Retirement</u>
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 6,035,000	\$ 6,575,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	32,675,000	40,933,950
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	61,095,000	74,299,750
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	52,930,000	69,812,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	66,515,000	84,115,075
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	12,270,000	14,091,330
47,550,000	* Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	27,370,000	32,359,250
4,952,549	* Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,502,725	4,278,218
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	44,550,000	61,552,700
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	30,075,000	44,437,500
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	50,710,000	84,872,500
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	23,955,000	32,395,700
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	30,760,000	36,277,902
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	20,510,000	28,953,250
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	23,615,000	31,513,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,955,000	74,227,000
33,650,000	Certificates of Obligation, Series 2022	3-00 - 5.00	2042	32,635,000	49,325,300
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	82,130,000	161,681,821
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	33,775,000	53,783,389
	<b>Total General Obligation Bonds</b>			<u>\$ 678,062,725</u>	<u>\$ 985,484,785</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**August 31, 2023**

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> <u>%</u>	<u>Mature</u> <u>s</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal and</u> <u>Interest to</u> <u>Retirement</u>
<b>Notes Payable</b>					
\$3,808,978	Mobility Tax Note, Series 2017	2.36%	2023	595,978	\$ 602,861
13,000,000	Tax Note Series 2020	1.06%	2027	7,770,000	7,977,071
3,384,000	Revenue Anticipation Notes, Series 2022	3.50%	2029	2,777,000	3,197,945
30,000,000	Tax Note Series 2022	3.50%	2029	30,000,000	33,781,750
19,895,000	Tax Anticipation Notes, Series 2023	5.00%	2024	19,935,000	20,643,800
	<b>Total Tax Notes</b>			<u>\$ 61,077,978</u>	<u>\$ 66,203,428</u>
<b>Capital Financing</b>					
\$100,140,000	EPICenter Financing	4.00% - 5.00%	2050	100,140,000	169,046,925
21,640,739	Axon Tasers and Cameras financing	2.297%	2031	18,767,682	20,658,803
806,885	Server upgrades	4.40%	2023	-	-
2,300,921	Phone system	3.19%	2024	506,272	551,323
771,512	Stealth Watch Server	3.26%	2024	159,374	164,573
4,861,625	Network Refresh	2.960%	2026	3,001,615	3,181,039
				<u>122,574,943</u>	<u>193,602,663</u>
<b>Leases</b>					
828,281	Elections Warehouse	2.467%	2024	81,019	81,516
209,229	Mailing Equipment	2.467%	2026	108,222	112,676
129,121	Building rentals	2.297%	2024	70,392	71,070
239,021	Land Lease	2.297%	2046	143,383	150,020
				<u>403,016</u>	<u>415,282</u>
<b>Technology Financing (SBITA)</b>					
4,411,721	Jail Software SBITA	2.297%	2027	3,660,663	6,079,604
1,909,773	Micorsoft Agreement	2.297%	2024	936,219	966,243
301,175	Solid Border Rapid 7	2.297%	2023	-	-
999,465	Enterprise	2.297%	2024	489,702	505,407
288,914	eCivis	2.297%	2025	187,829	197,000
				<u>5,274,413</u>	<u>7,748,254</u>

## **STATISTICAL SECTION**

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

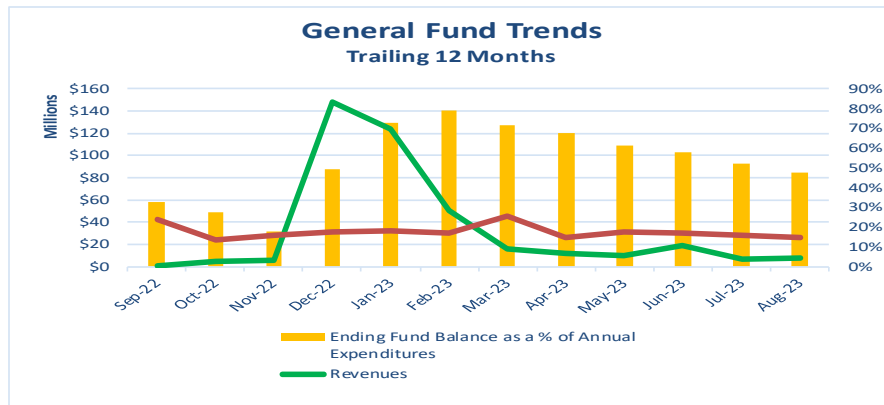
	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Revenues</b>					
Property taxes	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
Sales taxes	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
Fees and fines	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
Intergovernmental	36,899,095	39,904,787	39,673,097	47,734,683	46,630,942
Earnings on investments	848,534	878,980	1,750,631	3,434,897	6,977,865
Miscellaneous	8,243,270	7,545,715	7,913,682	9,223,274	9,275,553
<b>Total Revenues</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>
<b>Expenditures</b>					
Current:					
General administration	41,478,910	44,698,720	56,093,978	60,669,054	67,799,061
Financial administration	7,891,034	8,369,921	9,063,587	9,451,425	9,306,005
Administration of justice	77,242,153	81,411,531	89,715,917	96,057,172	99,960,008
Construction and maintenance	35,374,943	59,785,401	43,275,592	73,924,220	88,168,071
Health and human services	30,267,231	32,436,431	38,314,627	41,805,244	43,628,300
Cooperative services	944,039	973,026	1,050,282	1,048,609	1,113,328
Public safety	46,688,895	53,652,220	54,393,589	58,152,633	61,416,316
Parks and recreation	2,411,558	3,051,927	3,307,538	3,701,092	3,576,272
Libraries and education	13,613,875	14,460,419	15,215,877	15,889,947	16,989,644
<b>Capital Outlay</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>
<b>Debt Service:</b>					
Principal	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
Interest and fiscal charges	15,893,399	14,391,964	15,506,610	18,914,424	22,108,123
Bond issuance costs	234,472	1,207,260	1,316,238	599,813	558,469
<b>Total Expenditures</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	11,771,144	13,517,505	13,780,670	19,734,628	14,559,002
Transfers (out)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)
Bonds issued	-	37,365,000	96,640,000	64,550,000	58,467,549
Refunding bonds issued	18,900,000	108,225,000	73,120,000	-	-
Premium on bonds issued	2,202,026	22,059,154	34,156,271	7,965,901	7,313,675
Payments to current refunding bond agent	(21,065,913)	(126,676,501)	(89,544,194)	-	-
Tax Notes/ Capital Leases issued	-	-	-	3,808,978	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>
<b>Net Change in Fund Balances</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	11.15%	9.40%	9.83%	10.04%	10.90%

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

	Fiscal Year				Eleven Months
	2019	2020	2021	2022	Ended August 31, 2023
<b>Revenues</b>					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 431,630,363
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	15,122,504
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	51,903,693
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	68,808,864
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	20,413,041
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	21,456,653
<b>Total Revenues</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>609,335,118</b>
<b>Expenditures</b>					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	82,093,522
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	12,053,106
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	122,763,597
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	82,102,319
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	74,071,377
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	1,052,839
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	72,845,253
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	6,521,480
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	18,364,336
<b>Capital Outlay</b>	<b>80,497,157</b>	<b>101,302,683</b>	<b>232,434,131</b>	<b>112,403,997</b>	<b>82,479,279</b>
<b>Debt Service:</b>					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	48,262,633
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	33,622,762
Bond issuance costs	355,887	1,094,531	397,559	777,633	1,358,104
<b>Total Expenditures</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>637,590,607</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>(28,255,489)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	25,462,588
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(45,397,589)
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	165,840,000
Refunding bonds issued	-	36,540,000	-	-	-
Premium on bonds issued	6,899,883	24,507,932	8,483,750	13,478,268	12,577,191
Payments to current refunding bond agent	-	(40,355,628)	-	-	-
Tax Notes/ Capital Leases issued	-	9,349,781	100,349,229	22,018,098	10,041,881
<b>Total Other Financing Sources (Uses)</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>168,524,071</b>
<b>Net Change in Fund Balances</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 140,268,582</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	11.23%	12.98%	11.05%	12.29%	14.75%

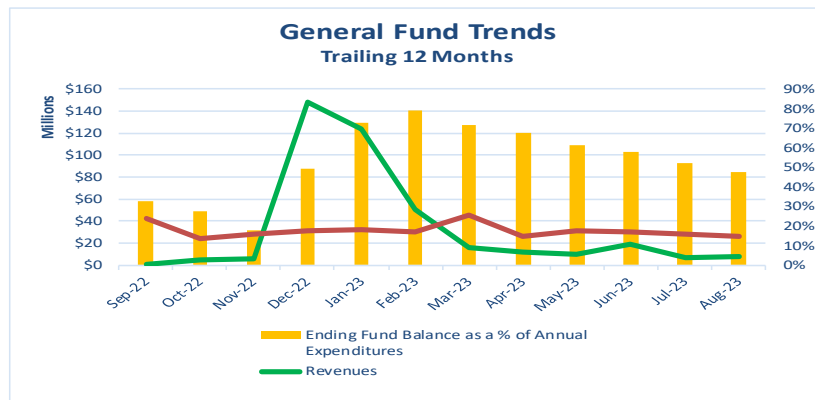
**FORT BEND COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GENERAL FUND -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**TRAILING TWELVE MONTHS**  
**(UNAUDITED)**

	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23	2/28/23
<b>Revenues</b>						
Property taxes	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547	\$ 43,352,937
Fines and fees	3,912,463	2,183,403	2,751,576	2,683,963	2,616,629	3,191,779
Intergovernmental	5,151,393	891,313	1,082,430	2,278,162	2,213,178	1,108,394
Earnings on investments	445,022	499,783	362,054	355,890	781,500	1,003,649
Miscellaneous	1,647,018	1,126,690	1,424,147	1,672,388	1,251,453	1,478,545
<b>Total Revenues</b>	<b>11,281,547</b>	<b>4,779,507</b>	<b>5,497,191</b>	<b>147,740,410</b>	<b>124,027,307</b>	<b>50,135,304</b>
<b>Expenditures</b>						
Current:						
General administration	6,445,143	4,309,460	4,687,960	6,264,325	12,013,060	5,199,884
Financial administration	1,339,613	1,064,788	1,074,748	1,102,787	1,138,372	1,030,756
Administration of justice	11,107,262	7,860,431	8,124,001	8,535,731	8,130,116	8,649,100
Construction and maintenance	639,584	280,702	291,049	300,811	304,931	306,883
Health and human services	7,386,348	3,224,028	3,395,285	3,372,923	5,236,358	4,170,955
Cooperative services	191,164	72,709	70,819	72,517	68,521	71,208
Public safety	8,396,303	5,340,175	5,744,324	6,636,935	5,998,032	5,704,608
Parks and recreation	473,113	316,795	343,098	572,721	363,887	369,391
Libraries and education	2,346,890	1,365,069	1,413,255	1,676,930	1,567,511	1,734,998
Capital Outlay	633,455	389,975	51,646	277,192	309,502	429,671
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>38,958,875</b>	<b>24,224,132</b>	<b>25,196,185</b>	<b>28,812,872</b>	<b>35,130,290</b>	<b>27,667,454</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(27,677,328)</b>	<b>(19,444,625)</b>	<b>(19,698,994)</b>	<b>118,927,538</b>	<b>88,897,017</b>	<b>22,467,850</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	1,720	-	-	-	-	189,045
Transfers (out)	-	-	(17,492,009)	-	-	(189,045)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,720</b>	<b>-</b>	<b>(17,492,009)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538	88,897,017	22,467,850
<b>Fund Balances, Beginning of Period</b>	<b>151,868,866</b>	<b>124,193,262</b>	<b>104,748,637</b>	<b>67,557,634</b>	<b>186,485,172</b>	<b>275,382,189</b>
<b>Fund Balances, End of Period</b>	<b>\$ 124,193,262</b>	<b>\$ 104,748,637</b>	<b>\$ 67,557,634</b>	<b>\$ 186,485,172</b>	<b>\$ 275,382,189</b>	<b>\$ 297,850,039</b>



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

	3/31/23	4/30/23	5/31/23	6/30/23	7/31/23	8/31/23
<b>Revenues</b>						
Property taxes	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439	\$ 641,124	\$ 178,753
Fines and fees	3,640,279	3,212,235	3,503,265	10,214,683	3,145,287	4,547,833
Intergovernmental	4,503,113	3,990,801	2,760,138	5,094,194	713,099	1,032,041
Earnings on investments	1,396,188	1,136,842	925,622	652,014	1,108,071	893,577
Miscellaneous	1,662,640	1,065,630	1,847,109	1,504,812	1,245,969	1,233,332
<b>Total Revenues</b>	<b>16,513,762</b>	<b>11,887,819</b>	<b>9,869,484</b>	<b>18,762,142</b>	<b>6,853,550</b>	<b>7,885,536</b>
<b>Expenditures</b>						
Current:						
General administration	17,504,583	3,948,574	5,509,453	7,389,454	6,039,468	5,998,937
Financial administration	1,163,230	1,018,314	1,263,179	977,198	1,162,432	987,486
Administration of justice	9,848,806	8,466,260	9,587,698	8,841,450	8,050,663	8,189,187
Construction and maintenance	362,889	311,023	356,499	350,168	299,841	294,550
Health and human services	4,529,876	3,900,714	4,726,326	3,613,604	3,891,158	4,632,406
Cooperative services	234,286	77,101	90,689	74,007	148,148	72,834
Public safety	7,348,456	6,049,868	6,901,255	6,450,659	6,289,948	6,285,198
Parks and recreation	413,289	341,198	438,234	359,706	346,917	714,703
Libraries and education	1,932,313	1,648,522	2,010,281	1,686,812	1,655,274	1,608,252
<b>Capital Outlay</b>	<b>953,366</b>	<b>61,864</b>	<b>1,107,808</b>	<b>324,419</b>	<b>287,626</b>	<b>290,853</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>44,291,094</b>	<b>25,823,438</b>	<b>31,991,422</b>	<b>30,067,477</b>	<b>28,171,475</b>	<b>29,074,406</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(22,121,938)</b>	<b>(11,305,335)</b>	<b>(21,317,925)</b>	<b>(21,188,870)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	3,171,040
Transfers (out)	-	-	(3,384,000)	(19,935,000)	-	-
Debt issuance	-	-	-	19,935,000	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(3,384,000)</b>	<b>-</b>	<b>-</b>	<b>3,171,040</b>
<b>Net Change in Fund Balances</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(25,505,938)</b>	<b>(11,305,335)</b>	<b>(21,317,925)</b>	<b>(18,017,830)</b>
<b>Fund Balances, Beginning of Period</b>	<b>297,850,039</b>	<b>270,072,707</b>	<b>256,137,088</b>	<b>230,631,150</b>	<b>219,325,815</b>	<b>198,007,890</b>
<b>Fund Balances, End of Period</b>	<b>\$ 270,072,707</b>	<b>\$ 256,137,088</b>	<b>\$ 230,631,150</b>	<b>\$ 219,325,815</b>	<b>\$ 198,007,890</b>	<b>\$ 179,990,060</b>



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

**For the Ten Months Ended July 31, 2023**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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**FORT BEND COUNTY, TEXAS**  
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**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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September 5, 2023

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


The Monthly Financial Report (the "MFR") for the Ten Months Ended July 31, 2023, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The MFR contains information including the government-wide activities of the primary government and discretely presented component units presented on the economic flow of resources or accrual basis of accounting (recognizing revenues when earned irrespective of when collected and expenses when incurred) except where noted otherwise. The MFR also contains financial information on the County's various governmental funds presented on the funds flow or modified accrual basis (recognizing revenues when measurable and available and expenditures when incurred). Additionally, we present various combining schedules of individual non-major funds along with schedules of capital projects broken out by bond or debt issuance and budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds along with debt information.

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 2023 and monthly trend information for the general fund for the trailing twelve months for additional analysis.

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

Respectfully submitted,

  
Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**July 31, 2023**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 406,285,945	\$ -	\$ 406,285,945	\$ 231,734,273
Investments	112,661,492	-	112,661,492	29,979,016
Receivables:				
Taxes, net	13,623,473	-	13,623,473	-
Grants	4,048,372	-	4,048,372	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,807,112	-	31,807,112	95,880
Internal Balances	3,452,826	(3,452,826)	-	-
Prepaid items	17,498	-	17,498	-
Due from component units	5,258,013	-	5,258,013	-
Capital assets, not being depreciated	691,746,440	3,096,436	694,842,876	149,181,267
Capital assets, net of accumulated depreciation	2,519,695,406	-	2,519,695,406	334,535,915
<b>Total Assets</b>	<b>3,825,265,685</b>	<b>(356,390)</b>	<b>3,824,909,295</b>	<b>745,526,351</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	153,586,341	-	153,586,341	-
<b>Total Deferred Outflows of Resources</b>	<b>155,625,262</b>	<b>-</b>	<b>155,625,262</b>	<b>2,071,005</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	19,350,804	-	19,350,804	16,864
Retainage payable	5,755,567	143,610	5,899,177	4,223,481
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	55,697,023	-	55,697,023	-
Due to primary government	-	-	-	5,258,013
Due to other governments	6,549,835	-	6,549,835	-
<b>Long-term Liabilities:</b>				
Long-term liabilities due within one-year	42,503,014	-	42,503,014	12,535,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	935,114,718	-	935,114,718	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
<b>Total Liabilities</b>	<b>1,643,469,700</b>	<b>143,610</b>	<b>1,643,613,310</b>	<b>474,631,816</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	9,205,288
Deferred inflows related to post-employment benefits	226,690,322	-	226,690,322	-
<b>Total Deferred Inflows of Resources</b>	<b>226,690,322</b>	<b>-</b>	<b>226,690,322</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,301,997,995	-	2,301,997,995	55,312,815
Restricted for:				
Debt service	82,676,684	-	82,676,684	30,001,625
Construction and maintenance	96,933,545	-	96,933,545	-
Other	36,901,623	-	36,901,623	-
Unrestricted	(407,778,922)	(500,000)	(408,278,922)	178,445,812
<b>Total Net Position</b>	<b>\$ 2,110,730,925</b>	<b>\$ (500,000)</b>	<b>\$ 2,110,230,925</b>	<b>\$ 263,760,252</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the Ten Months Ended July 31, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 83,316,295	\$ 8,070,515	\$ 8,230,783	\$ -
Financial administration	12,122,922	9,433,617	-	-
Administration of justice	125,206,564	9,592,019	7,870,534	-
Construction and maintenance	136,802,835	5,654,027	-	1,701,377
Health and human services	77,376,830	11,314,936	39,022,247	-
Cooperative services	1,076,913	-	-	-
Public safety	58,393,785	14,084,635	5,105,538	-
Parks and recreation	11,083,818	206,169	135,000	-
Libraries and education	19,402,068	88,410	52,059	-
Interest on long-term debt	18,784,826	-	-	-
<b>Total governmental activities</b>	<u>543,566,856</u>	<u>58,444,328</u>	<u>60,416,161</u>	<u>1,701,377</u>
<b>Business-Type Activities</b>				
EPICenter Operations	500,000	-	-	-
<b>Total Primary Government</b>	<u>\$ 544,066,856</u>	<u>\$ 58,444,328</u>	<u>\$ 60,416,161</u>	<u>\$ 1,701,377</u>
<b>Component Units:</b>				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	20,822,424	40,129,324	-	-
FB Grand Parkway Toll Road Authority	15,766,109	26,683,201	-	11,459
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
<b>Total Component Units</b>	<u>\$ 36,583,173</u>	<u>\$ 66,812,525</u>	<u>\$ -</u>	<u>\$ 11,459</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the Ten Months Ended July 31, 2023

<b>Net (Expense) Revenue and Changes in Net Position</b>				
<b>Functions/Programs</b>	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activates</b>	<b>Total</b>	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (67,014,997)		\$ (67,014,997)	
Financial administration	(2,689,305)		(2,689,305)	
Administration of justice	(107,744,011)		(107,744,011)	
Construction and maintenance	(129,447,431)		(129,447,431)	
Health and human services	(27,039,647)		(27,039,647)	
Cooperative services	(1,076,913)		(1,076,913)	
Public safety	(39,203,612)		(39,203,612)	
Parks and recreation	(10,742,649)		(10,742,649)	
Libraries and education	(19,261,599)		(19,261,599)	
Interest on long-term debt	(18,784,826)		(18,784,826)	
<b>Total governmental activities</b>	<u>(423,004,990)</u>		<u>(423,004,990)</u>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ (500,000)	(500,000)	
<b>Total Primary Government</b>	<u>(423,004,990)</u>	<u>(500,000)</u>	<u>(423,504,990)</u>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				19,306,900
FB Grand Parkway Toll Road Authority				10,928,551
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
<b>Total Component Units</b>				<u>30,240,811</u>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	436,231,862	-	436,231,862	-
Sales taxes	12,707,847	-	12,707,847	-
Earnings on investments	18,234,266	-	18,234,266	9,363,048
Miscellaneous	5,713,360	-	5,713,360	-
<b>Total General Revenues</b>	<u>472,887,335</u>	<u>-</u>	<u>472,887,335</u>	<u>9,363,048</u>
Changes in Net Position	49,882,345	(500,000)	49,382,345	39,603,859
<b>Net Position, Beginning of Year, as restated</b>	<u>2,060,848,580</u>	<u>-</u>	<u>2,060,848,580</u>	<u>224,156,383</u>
<b>Net Position, End of Period</b>	<u>\$ 2,110,730,925</u>	<u>\$ (500,000)</u>	<u>\$ 2,110,230,925</u>	<u>\$ 263,760,252</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

July 31, 2023

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>Assets</b>						
Cash and cash equivalents	\$ 100,979,170	\$ 34,007,309	\$ 77,602,741	\$ 51,241,637	\$ 121,654,206	\$ 385,485,063
Investments	81,478,401	18,106,311	-	-	13,076,781	112,661,493
Taxes receivable, net	10,383,684	2,164,371	-	-	1,075,418	13,623,473
Grants receivable	3,431,366	-	-	-	617,006	4,048,372
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	491,546	31,145,696	50,044	-	90,276	31,777,562
Due from other funds	22,641,563	523,524	-	-	397,474	23,562,561
Due from component units	5,258,013	-	-	-	-	5,258,013
Prepaid items	16,703	-	-	-	795	17,498
<b>Total Assets</b>	<u>\$ 261,349,554</u>	<u>\$ 85,947,211</u>	<u>\$ 77,652,785</u>	<u>\$ 51,241,637</u>	<u>\$ 136,911,956</u>	<u>\$ 613,103,143</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 10,098,056	\$ -	\$ -	\$ -	\$ -	\$ 10,098,056
Retainage payable	16,725	-	5,567,198	4,079	167,565	5,755,567
Due to other funds	322,034	-	18,272,225	2,229,051	4,604,108	25,427,418
Due to other governments	2,469,132	-	-	-	4,121,221	6,590,353
Unearned revenues	3,382,928	-	-	49,008,507	3,203,542	55,594,977
<b>Total Liabilities</b>	<u>16,288,875</u>	<u>-</u>	<u>23,839,423</u>	<u>51,241,637</u>	<u>12,096,436</u>	<u>103,466,371</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	10,383,684	2,164,371	-	-	1,075,418	13,623,473
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
<b>Total Deferred Inflows of Resources</b>	<u>47,052,792</u>	<u>33,487,373</u>	<u>-</u>	<u>-</u>	<u>1,075,418</u>	<u>81,615,583</u>
<b>Fund Balances</b>						
Nonspendable	16,703	-	-	-	795	17,498
Restricted	10,095,066	52,459,838	-	-	123,739,307	186,294,211
Committed	10,783,666	-	-	-	-	10,783,666
Unassigned	177,112,453	-	53,813,362	-	-	230,925,815
<b>Total Fund Balances</b>	<u>198,007,887</u>	<u>52,459,838</u>	<u>53,813,362</u>	<u>-</u>	<u>123,740,102</u>	<u>428,021,189</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 261,349,554</u>	<u>\$ 85,947,211</u>	<u>\$ 77,652,785</u>	<u>\$ 51,241,637</u>	<u>\$ 136,911,956</u>	<u>\$ 613,103,143</u>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**July 31, 2023**

Total fund balances, governmental funds \$ 428,021,189

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. 3,210,918,884

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 81,615,589

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	(876,857,991)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(88,253,854)
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	(79,861,478)
Total Other post-employment benefits ("OPEB") liability	(495,366,734)
Deferred outflows related to post-employment activities	153,586,341
Deferred inflows related to post-employment activities	(226,690,322)

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. 17,356,794

Net Position of Governmental Activities \$ 2,110,730,925

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>Revenues</b>						
Property taxes	\$ 311,787,559	\$ 91,653,843	\$ -	\$ -	\$ 27,941,787	\$ 431,383,189
Sales taxes	-	-	-	-	12,707,847	12,707,847
Fines and fees	37,143,099	-	-	-	9,087,636	46,230,735
Intergovernmental	24,634,822	4,173,762	561,701	25,527,779	10,825,614	65,723,678
Earnings on investments	8,221,613	1,808,501	1,797,402	2,432,999	3,967,768	18,228,283
Miscellaneous	14,279,384	(67,636)	105,959	19,500	4,237,971	18,575,178
<b>Total Revenues</b>	<u>396,066,477</u>	<u>97,568,470</u>	<u>2,465,062</u>	<u>27,980,278</u>	<u>68,768,623</u>	<u>592,848,910</u>
<b>Expenditures</b>						
Current:						
General administration	72,866,221	-	1,269,992	-	1,724,725	75,860,938
Financial administration	10,995,804	-	46,206	-	22,227	11,064,237
Administration of justice	86,094,256	-	2,533,288	-	23,192,977	111,820,521
Construction and maintenance	3,164,796	-	38,149,021	-	33,253,576	74,567,393
Health and human services	40,061,227	-	24,933	26,668,142	1,270,200	68,024,502
Cooperative services	980,005	-	-	-	-	980,005
Public safety	62,464,260	-	1,475,681	-	2,223,604	66,163,545
Parks and recreation	3,865,236	-	1,901,655	-	-	5,766,891
Libraries and education	16,690,965	-	9,478	-	48,883	16,749,326
<b>Capital Outlay</b>	4,193,069	10,041,880	59,195,581	1,312,136	438,063	75,180,729
<b>Debt Service:</b>						
Principal	-	45,176,830	-	-	-	45,176,830
Interest and fiscal charges	-	16,799,147	-	-	627,575	17,426,722
Debt issuance costs	-	147,495	1,210,609	-	-	1,358,104
<b>Total Expenditures</b>	<u>301,375,839</u>	<u>72,165,352</u>	<u>105,816,444</u>	<u>27,980,278</u>	<u>62,801,830</u>	<u>570,139,743</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<u>94,690,638</u>	<u>25,403,118</u>	<u>(103,351,382)</u>	<u>-</u>	<u>5,966,793</u>	<u>22,709,167</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	189,045	1,750,018	-	-	20,876,009	22,815,072
Transfers (out)	(41,000,054)	-	(513,926)	-	(1,236,093)	(42,750,073)
General obligation bonds and notes issued	19,935,000	-	145,905,000	-	-	165,840,000
Premium on general obligation bonds issued	-	215,697	12,361,494	-	-	12,577,191
Lease initiation	-	10,041,880	-	-	-	10,041,880
<b>Total Other Financing Sources (Uses)</b>	<u>(20,876,009)</u>	<u>12,007,595</u>	<u>157,752,568</u>	<u>-</u>	<u>19,639,916</u>	<u>168,524,070</u>
Net Change in Fund Balances	73,814,629	37,410,713	54,401,186	-	25,606,709	191,233,237
<b>Fund Balances, Beginning of Year</b>	<u>124,193,258</u>	<u>15,049,125</u>	<u>(587,823)</u>	<u>-</u>	<u>98,133,393</u>	<u>236,787,953</u>
<b>Fund Balances, End of Period</b>	<u>\$ 198,007,887</u>	<u>\$ 52,459,838</u>	<u>\$ 53,813,362</u>	<u>\$ -</u>	<u>\$ 123,740,102</u>	<u>\$ 428,021,190</u>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Ten Months Ended July 31, 2023**

Net change in fund balances - total governmental funds	\$ 191,233,237
Adjustments for the Statement of Activities:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year capital outlay of \$75,556,456 was exceeded by depreciation \$76,320,946 in the current period.	(764,481)
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.	(20,429)
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	(165,840,000)
Premium on bonds issued	(12,577,191)
Leases and capital financing	(10,041,880)
Repayments:	
Principal repayments	45,176,830
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	22,462,538
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.	
Pension expense for the pension plan measurement year	(25,543,198)
Other post-employment benefit ("OPEB") expense	
Amortization of bond premiums	1
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.	621,231
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.	5,175,687
Change in net position of governmental activities	<u>\$ 49,882,345</u>

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**Fort Bend County Assistance Districts**

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

**Fort Bend County ESD 100 Agreement**

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

**Juvenile Operations**

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

**Road and Bridge**

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

**Drainage District**

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

**Lateral Road**

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

**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 Funds 200 and 265.

**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. The fund also includes moneys 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 Funds 170 and 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.

**Special Revenue Funds (continued)**

**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.

**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.

**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**  
**July 31, 2023**

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
<b>Assets</b>					
Cash and cash equivalents	\$ 55,217,436	\$ 13,074,565	\$ 518,504	\$ 5,883,095	\$ 8,167,541
Investments	-	-	-	-	3,017,719
Taxes receivable, net	-	-	-	-	658,306
Grants receivable	-	-	-	31,611	-
Other receivables	16,880	-	-	50,872	22,524
Due from other funds	-	-	-	-	35,985
<b>Total Assets</b>	<b>\$ 55,234,316</b>	<b>\$ 13,074,565</b>	<b>\$ 518,504</b>	<b>\$ 5,965,578</b>	<b>\$ 11,902,075</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	691,022	-	-	1,304,247	795,408
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>838,884</b>	<b>-</b>	<b>-</b>	<b>1,304,247</b>	<b>795,408</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	658,306
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,306</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	54,395,432	13,074,565	518,504	4,661,331	10,448,361
<b>Total Fund Balances</b>	<b>54,395,432</b>	<b>13,074,565</b>	<b>518,504</b>	<b>4,661,331</b>	<b>10,448,361</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 55,234,316</b>	<b>\$ 13,074,565</b>	<b>\$ 518,504</b>	<b>\$ 5,965,578</b>	<b>\$ 11,902,075</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 2023**

	<u>Drainage District</u>	<u>Lateral Road</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Enforcement Academy</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 7,649,584	\$ 1,430,155	\$ 38,839	\$ 1,196,360	\$ 634,489
Investments	10,059,062	-	-	-	-
Taxes receivable, net	417,112	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	43,035	1,259
<b>Total Assets</b>	<u>\$ 18,125,758</u>	<u>\$ 1,430,155</u>	<u>\$ 38,839</u>	<u>\$ 1,239,395</u>	<u>\$ 635,748</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	642,118	-	341	26,522	14,357
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>642,118</u>	<u>-</u>	<u>341</u>	<u>26,522</u>	<u>14,357</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	417,112	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>417,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	17,066,528	1,430,155	38,498	1,212,873	621,391
<b>Total Fund Balances</b>	<u>17,066,528</u>	<u>1,430,155</u>	<u>38,498</u>	<u>1,212,873</u>	<u>621,391</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 18,125,758</u>	<u>\$ 1,430,155</u>	<u>\$ 38,839</u>	<u>\$ 1,239,395</u>	<u>\$ 635,748</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 2023**

	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,455	\$ 111,719	\$ 177,034	\$ 55,995	\$ 243,245
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	975	-	-
<b>Total Assets</b>	<b>\$ 8,455</b>	<b>\$ 111,719</b>	<b>\$ 178,009</b>	<b>\$ 55,995</b>	<b>\$ 243,245</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	9,595	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>9,595</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	8,455	102,124	178,009	55,995	243,245
<b>Total Fund Balances</b>	<b>8,455</b>	<b>102,124</b>	<b>178,009</b>	<b>55,995</b>	<b>243,245</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,455</b>	<b>\$ 111,719</b>	<b>\$ 178,009</b>	<b>\$ 55,995</b>	<b>\$ 243,245</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 2023**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
<b>Assets</b>					
Cash and cash equivalents	\$ 39,063	\$ -	\$ 190,648	\$ 6,305,029	\$ 71,374
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	55	-	-	152,840	-
<b>Total Assets</b>	<u>\$ 39,118</u>	<u>\$ -</u>	<u>\$ 190,648</u>	<u>\$ 6,457,869</u>	<u>\$ 71,374</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	6,825	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,825</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	39,118	-	190,648	6,451,044	71,374
<b>Total Fund Balances</b>	<u>39,118</u>	<u>-</u>	<u>190,648</u>	<u>6,451,044</u>	<u>71,374</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 39,118</u>	<u>\$ -</u>	<u>\$ 190,648</u>	<u>\$ 6,457,869</u>	<u>\$ 71,374</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 2023**

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
<b>Assets</b>					
Cash and cash equivalents	\$ 253,202	\$ 7,724,676	\$ 22,925	\$ 116,494	\$ 27,912
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 253,202</u>	<u>\$ 7,724,676</u>	<u>\$ 22,925</u>	<u>\$ 117,289</u>	<u>\$ 27,912</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	40,847	35,428	-	3,853	-
Due to other governments	-	3,729,584	-	-	-
Unearned revenues	-	-	-	-	8,209
<b>Total Liabilities</b>	<u>40,847</u>	<u>3,765,012</u>	<u>-</u>	<u>3,853</u>	<u>27,912</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	795	-
Restricted	212,355	3,959,664	22,925	112,641	-
<b>Total Fund Balances</b>	<u>212,355</u>	<u>3,959,664</u>	<u>22,925</u>	<u>113,436</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 253,202</u>	<u>\$ 7,724,676</u>	<u>\$ 22,925</u>	<u>\$ 117,289</u>	<u>\$ 27,912</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Assets</b>					
Cash and cash equivalents	\$ 203,998	\$ 2,848,612	\$ 190,392	\$ 79,058	\$ 192,549
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	10,057	567,448	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	(75)	-	-	-	-
<b>Total Assets</b>	<u>\$ 213,980</u>	<u>\$ 3,416,060</u>	<u>\$ 190,392</u>	<u>\$ 79,058</u>	<u>\$ 192,549</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	32,060	-	-	8,717
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	79,058	-
<b>Total Liabilities</b>	<u>-</u>	<u>32,060</u>	<u>-</u>	<u>79,058</u>	<u>8,717</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	213,980	3,384,000	190,392	-	183,832
<b>Total Fund Balances</b>	<u>213,980</u>	<u>3,384,000</u>	<u>190,392</u>	<u>-</u>	<u>183,832</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 213,980</u>	<u>\$ 3,416,060</u>	<u>\$ 190,392</u>	<u>\$ 79,058</u>	<u>\$ 192,549</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 2023**

	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 747,741	\$ 1,882,124	\$ 3,132,582	\$ 3,218,811	\$ 121,654,206
Investments	-	-	-	-	13,076,781
Taxes receivable, net	-	-	-	-	1,075,418
Grants receivable	7,890	-	-	-	617,006
Other receivables	-	-	-	-	90,276
Due from other funds	-	-	163,400	-	397,474
<b>Total Assets</b>	<u>\$ 755,631</u>	<u>\$ 1,882,124</u>	<u>\$ 3,295,982</u>	<u>\$ 3,218,811</u>	<u>\$ 136,911,956</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 167,565
Due to other funds	465,550	29,490	469,788	27,940	4,604,108
Due to other governments	-	-	-	391,637	4,121,221
Unearned revenues	290,081	-	2,826,194	-	3,203,542
<b>Total Liabilities</b>	<u>755,631</u>	<u>29,490</u>	<u>3,295,982</u>	<u>419,577</u>	<u>12,096,436</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	1,075,418
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,075,418</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	795
Restricted	-	1,852,634	-	2,799,234	123,739,307
<b>Total Fund Balances</b>	<u>-</u>	<u>1,852,634</u>	<u>-</u>	<u>2,799,234</u>	<u>123,740,102</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 755,631</u>	<u>\$ 1,882,124</u>	<u>\$ 3,295,982</u>	<u>\$ 3,218,811</u>	<u>\$ 136,911,956</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>Special Revenue Funds</u>				
	<u>FBC Assistance</u>	<u>FBC ESD 100</u>	<u>Aliana</u>	<u>Juvenile</u>	<u>Road and</u>
	<u>Districts</u>	<u>Agreement</u>	<u>Management</u>	<u>Operations</u>	<u>Bridge</u>
			<u>District</u>		
			<u>Agreement</u>		
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,706,068
Sales taxes	12,707,847	-	-	-	-
Fines and fees	-	-	-	-	5,070,940
Intergovernmental	-	1,772,895	801,299	278,704	142,270
Earnings on investments	1,696,347	425,381	109	426,565	464,242
Miscellaneous	-	-	-	1,849	132,163
<b>Total Revenues</b>	<u>14,404,194</u>	<u>2,198,276</u>	<u>801,408</u>	<u>707,118</u>	<u>23,515,683</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	(1)	14,813,643	-
Construction and maintenance	1,628,293	666	282,905	-	20,990,640
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	241,499	2,536	-	96,799	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,869,792</u>	<u>3,202</u>	<u>282,904</u>	<u>14,910,442</u>	<u>20,990,640</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	12,534,402	2,195,074	518,504	(14,203,324)	2,525,043
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	<u>(1,047,048)</u>	-	-	<u>(189,045)</u>	-
<b>Total Other Financing Sources (Uses)</b>	<u>(1,047,048)</u>	-	-	<u>17,056,931</u>	-
Net Change in Fund Balances	11,487,354	2,195,074	518,504	2,853,607	2,525,043
<b>Fund Balances, Beginning of Year</b>	<u>42,908,078</u>	<u>10,879,491</u>	<u>-</u>	<u>1,807,724</u>	<u>7,923,318</u>
<b>Fund Balances, End of Period</b>	<u>\$ 54,395,432</u>	<u>\$ 13,074,565</u>	<u>\$ 518,504</u>	<u>\$ 4,661,331</u>	<u>\$ 10,448,361</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Ten Months Ended July 31, 2023**

**Special Revenue Funds**

	<b>Drainage District</b>	<b>Lateral Road</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>
<b>Revenues</b>					
Property taxes	\$ 10,235,719	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	386,469	54,715
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	715,314	37,627	68	32,469	1,308
Miscellaneous	131,174	-	46,861	-	-
<b>Total Revenues</b>	<b>11,082,207</b>	<b>104,531</b>	<b>46,929</b>	<b>418,938</b>	<b>101,563</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	457,622	-
Construction and maintenance	10,351,072	-	-	-	-
Health and human services	-	-	25,487	-	-
Public safety	-	-	-	-	88,691
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,351,072</b>	<b>-</b>	<b>25,487</b>	<b>457,622</b>	<b>88,691</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>731,135</b>	<b>104,531</b>	<b>21,442</b>	<b>(38,684)</b>	<b>12,872</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	731,135	104,531	21,442	(38,684)	12,872
<b>Fund Balances, Beginning of Year</b>	<b>16,335,393</b>	<b>1,325,624</b>	<b>17,056</b>	<b>1,251,557</b>	<b>608,519</b>
<b>Fund Balances, End of Period</b>	<b>\$ 17,066,528</b>	<b>\$ 1,430,155</b>	<b>\$ 38,498</b>	<b>\$ 1,212,873</b>	<b>\$ 621,391</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>Special Revenue Funds</u>				
	<u>FBC Historical Commission</u>	<u>Library Donations</u>	<u>Probate Court Training</u>	<u>Juvenile Alert Program</u>	<u>Juvenile Probation Special</u>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	(1)	9,882	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	22	219	357	116	-
Miscellaneous	-	52,059	-	-	11,843
<b>Total Revenues</b>	<u>22</u>	<u>52,277</u>	<u>10,239</u>	<u>116</u>	<u>11,843</u>
<b>Expenditures</b>					
Current:					
General administration	3,305	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	48,884	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>3,304</u>	<u>48,884</u>	<u>-</u>	<u>-</u>	<u>1</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,282)</u>	<u>3,393</u>	<u>10,239</u>	<u>116</u>	<u>11,842</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,282)	3,393	10,239	116	11,842
<b>Fund Balances, Beginning of Year</b>	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
<b>Fund Balances, End of Period</b>	<u>\$ 8,455</u>	<u>\$ 102,124</u>	<u>\$ 178,009</u>	<u>\$ 55,995</u>	<u>\$ 243,245</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>District Attorney Bad Check Collection Fee</b>	<b>District Attorney Special Fun Run</b>	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	665	-	-	1,432,632	-
Intergovernmental	19,133	-	70,000	-	-
Earnings on investments	-	8	470	-	5,404
Miscellaneous	-	2,925	-	-	16,475
<b>Total Revenues</b>	<b>19,798</b>	<b>2,933</b>	<b>70,470</b>	<b>1,432,632</b>	<b>21,879</b>
<b>Expenditures</b>					
Current:					
General administration	-	13,070	73,881	1,139,491	1
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	87,735	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,467</b>	<b>13,070</b>	<b>73,881</b>	<b>1,227,226</b>	<b>22,228</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>14,331</b>	<b>(10,137)</b>	<b>(3,411)</b>	<b>205,406</b>	<b>(349)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	14,331	(10,137)	(3,411)	205,406	(349)
<b>Fund Balances, Beginning of Year</b>	<b>24,787</b>	<b>10,137</b>	<b>194,059</b>	<b>6,245,638</b>	<b>71,723</b>
<b>Fund Balances, End of Period</b>	<b>\$ 39,118</b>	<b>\$ -</b>	<b>\$ 190,648</b>	<b>\$ 6,451,044</b>	<b>\$ 71,374</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>Special Revenue Funds</u>				
	<u>Elections Contract</u>	<u>Asset Forfeitures</u>	<u>County Child Abuse Prevention</u>	<u>Law Enforcement Officers' Standards Education Grant</u>	<u>Juvenile Title IV- E Foster Care</u>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	784	-	-
Intergovernmental	-	9,604	-	49,989	376,906
Earnings on investments	736	6,800	-	266	-
Miscellaneous	302,957	2,002,855	-	-	-
<b>Total Revenues</b>	<u>303,693</u>	<u>2,019,259</u>	<u>784</u>	<u>50,255</u>	<u>376,906</u>
<b>Expenditures</b>					
Current:					
General administration	494,977	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	100,073	-	-	376,906
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,311,094	-	68,603	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>494,977</u>	<u>1,411,167</u>	<u>-</u>	<u>68,603</u>	<u>376,906</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(191,284)	608,092	784	(18,348)	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(191,284)	608,092	784	(18,348)	-
<b>Fund Balances, Beginning of Year</b>	<u>403,639</u>	<u>3,351,572</u>	<u>22,141</u>	<u>131,784</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 212,355</u>	<u>\$ 3,959,664</u>	<u>\$ 22,925</u>	<u>\$ 113,436</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	6,494	1,876,504	189,820	48,351	159,702
Earnings on investments	226	1,321	572	88	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>6,720</u>	<u>1,877,825</u>	<u>190,392</u>	<u>48,439</u>	<u>159,702</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	95,322
Construction and maintenance	-	-	-	-	-
Health and human services	73,866	1,170,847	-	-	-
Public safety	-	-	-	30,613	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	79,403	-	17,826	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	627,575	-	-	-
<b>Total Expenditures</b>	<u>73,866</u>	<u>1,877,825</u>	<u>-</u>	<u>48,439</u>	<u>95,322</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(67,146)	-	190,392	-	64,380
<b>Other Financing Sources (Uses)</b>					
Transfers in	246,033	3,384,000	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>246,033</u>	<u>3,384,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	178,887	3,384,000	190,392	-	64,380
<b>Fund Balances, Beginning of Year</b>	<u>35,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,452</u>
<b>Fund Balances, End of Period</b>	<u>\$ 213,980</u>	<u>\$ 3,384,000</u>	<u>\$ 190,392</u>	<u>\$ -</u>	<u>\$ 183,832</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Ten Months Ended July 31, 2023**

	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,941,787
Sales taxes	-	-	-	-	12,707,847
Fines and fees	-	337,344	1,794,206	-	9,087,636
Intergovernmental	2,413,416	-	2,498,083	-	10,825,614
Earnings on investments	-	-	151,733	-	3,967,768
Miscellaneous	-	5,625	7,372	1,523,813	4,237,971
<b>Total Revenues</b>	<b>2,413,416</b>	<b>342,969</b>	<b>4,451,394</b>	<b>1,523,813</b>	<b>68,768,623</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	1,724,725
Financial administration	-	-	-	-	22,227
Administration of justice	2,413,417	391,399	4,451,394	-	23,192,977
Construction and maintenance	-	-	-	-	33,253,576
Health and human services	-	-	-	-	1,270,200
Public safety	-	-	-	724,602	2,223,604
Libraries and education	-	-	-	-	48,883
<b>Capital Outlay</b>	-	-	-	-	438,063
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	627,575
<b>Total Expenditures</b>	<b>2,413,417</b>	<b>391,399</b>	<b>4,451,394</b>	<b>724,602</b>	<b>62,801,830</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1)</b>	<b>(48,430)</b>	<b>-</b>	<b>799,211</b>	<b>5,966,793</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	-	-	(1,236,093)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,639,916</b>
Net Change in Fund Balances	(1)	(48,430)	-	799,211	25,606,709
<b>Fund Balances, Beginning of Year</b>	<b>1</b>	<b>1,901,064</b>	<b>-</b>	<b>2,000,023</b>	<b>98,133,393</b>
<b>Fund Balances, End of Period</b>	<b>\$ -</b>	<b>\$ 1,852,634</b>	<b>\$ -</b>	<b>\$ 2,799,234</b>	<b>\$ 123,740,102</b>

**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:

<b>Fund Number</b>	<b>Fund Description</b>
750	Certificates of Obligation, Series 2017
754	Central Appraisal District Phase 2 Expansion
756	Facilities Limited Tax Bonds, Series 2019
764	Drainage District Permanent Imp. Bonds, Series 2020
765	Drainage District Projects Tax Notes / CO
766	Certificates of Obligation, Series 2020A
768	Tax Notes, Series 2020
770	Parks Bond Projects (2020 Election)
771	Tax Notes, Series 2021
772	Certificates of Obligation, Series 2022
773	Tax Note, Series 2022
774	Unlimited Tax Road Bonds, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
776	Certificates of Obligation, Series 2023

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**July 31, 2023**

<b>Fund Number</b>	<b>MAJ-750 Certificates of Obligation, Series 2017</b>	<b>MAJ-754 Central Appraisal District Phase 2 Expansion</b>	<b>MAJ-756 Facilities Limited Tax Bonds, Series 2019</b>	<b>MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 2,401,217	\$ 15,582,234
Other receivables	-	50,044	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 50,044</u>	<u>\$ 2,401,217</u>	<u>\$ 15,582,234</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 562,307	\$ 361,289
Due to other funds	-	1,380,638	439,023	12,869
<b>Total Liabilities</b>	<u>-</u>	<u>1,380,638</u>	<u>1,001,330</u>	<u>374,158</u>
<b>Fund Balances</b>				
Restricted	-	(1,330,594)	1,399,887	15,208,076
<b>Total Fund Balances</b>	<u>-</u>	<u>(1,330,594)</u>	<u>1,399,887</u>	<u>15,208,076</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 50,044</u>	<u>\$ 2,401,217</u>	<u>\$ 15,582,234</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**July 31, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 548,927	\$ 1,190,076	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 548,927</u>	<u>\$ 1,190,076</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 215,816
Due to other funds	6,290,228	-	-	8,909,684
<b>Total Liabilities</b>	<u>6,290,228</u>	<u>533,713</u>	<u>-</u>	<u>9,125,500</u>
<b>Fund Balances</b>				
Restricted	<u>(6,290,228)</u>	<u>15,214</u>	<u>1,190,076</u>	<u>(9,125,500)</u>
<b>Total Fund Balances</b>	<u>(6,290,228)</u>	<u>15,214</u>	<u>1,190,076</u>	<u>(9,125,500)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 548,927</u>	<u>\$ 1,190,076</u>	<u>\$ -</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**July 31, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 27,517,409	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,517,409</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 160,411	\$ -
Due to other funds	-	-	216,764	(157)
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>377,175</u>	<u>(157)</u>
<b>Fund Balances</b>				
Restricted	-	-	27,140,234	157
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>27,140,234</u>	<u>157</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,517,409</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**July 31, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	<u>2023</u>	<u>2023</u>	
<b>Assets</b>			
Cash and cash equivalents	\$ 21,619,352	\$ 8,743,526	\$ 77,602,741
Other receivables	-	-	50,044
<b>Total Assets</b>	<u>\$ 21,619,352</u>	<u>\$ 8,743,526</u>	<u>\$ 77,652,785</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Retainage payable	\$ 3,001,871	\$ 731,791	\$ 5,567,198
Due to other funds	680,643	342,533	18,272,225
<b>Total Liabilities</b>	<u>3,682,514</u>	<u>1,074,324</u>	<u>23,839,423</u>
<b>Fund Balances</b>			
Restricted	<u>17,936,838</u>	<u>7,669,202</u>	<u>53,813,362</u>
<b>Total Fund Balances</b>	<u>17,936,838</u>	<u>7,669,202</u>	<u>53,813,362</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 21,619,352</u>	<u>\$ 8,743,526</u>	<u>\$ 77,652,785</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Ten Months Ended July 31, 2023**

<b>Fund Number</b>	<b>MAJ-750 Certificates of Obligation, Series 2017</b>	<b>MAJ-754 Central Appraisal District Phase 2 Expansion</b>	<b>MAJ-756 Facilities Limited Tax Bonds, Series 2019</b>	<b>MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	566	33,391	118,459	619,382
Miscellaneous	-	99,600	-	-
<b>Total Revenues</b>	<u>566</u>	<u>132,991</u>	<u>118,459</u>	<u>619,382</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	987,949
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,825	-
<b>Capital Outlay</b>	(1)	-	1,903,996	1,313,847
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>-</u>	<u>1,907,862</u>	<u>2,301,796</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>567</u>	<u>132,991</u>	<u>(1,789,403)</u>	<u>(1,682,414)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(372,689)	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(372,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(372,122)	132,991	(1,789,403)	(1,682,414)
<b>Fund Balances, Beginning of Year</b>	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ (1,330,594)</u>	<u>\$ 1,399,887</u>	<u>\$ 15,208,076</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Ten Months Ended July 31, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	41,573	49,698	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>41,573</b>	<b>49,698</b>	<b>-</b>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,894,940
<b>Capital Outlay</b>	<b>1,752,173</b>	<b>1,198,402</b>	<b>370,443</b>	<b>5,497,517</b>
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<b>1,752,173</b>	<b>1,198,402</b>	<b>370,443</b>	<b>7,392,457</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(1,752,173)</b>	<b>(1,156,829)</b>	<b>(320,745)</b>	<b>(7,392,457)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds iss	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(1,752,173)	(1,156,829)	(320,745)	(7,392,457)
<b>Fund Balances, Beginning of Year</b>	<b>(4,538,055)</b>	<b>1,172,043</b>	<b>1,510,821</b>	<b>(1,733,043)</b>
<b>Fund Balances, End of Period</b>	<b>\$ (6,290,228)</b>	<b>\$ 15,214</b>	<b>\$ 1,190,076</b>	<b>\$ (9,125,500)</b>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Ten Months Ended July 31, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 361,697
Earnings on investments	186	10,463	914,054	1,093
Miscellaneous	-	-	-	6,291
<b>Total Revenues</b>	<u>186</u>	<u>10,463</u>	<u>914,054</u>	<u>369,081</u>
<b>Expenditures</b>				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	121,468	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
<b>Capital Outlay</b>	-	200,376	3,523,602	(16,415,502)
<b>Debt Service:</b>				
Bond issuance costs	-	-	128,750	-
<b>Total Expenditures</b>	<u>-</u>	<u>391,872</u>	<u>3,773,820</u>	<u>(15,710,813)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>186</u>	<u>(381,409)</u>	<u>(2,859,766)</u>	<u>16,079,894</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(141,237)	-	-	-
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds iss	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(141,237)</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	(141,051)	(381,409)	27,140,234	16,079,894
<b>Fund Balances, Beginning of Year</b>	<u>141,051</u>	<u>381,409</u>	<u>-</u>	<u>(16,079,737)</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,140,234</u>	<u>\$ 157</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Ten Months Ended July 31, 2023**

	MAJ-775 Unlimited Tax Road Bonds, Series 2023	MAJ-776 Certificates of Obligation, Series 2023	Totals Capital Projects Funds
<b>Revenues</b>			
Intergovernmental	\$ 4	\$ 200,000	\$ 561,701
Earnings on investments	5,930	2,607	1,797,402
Miscellaneous	68	-	105,959
<b>Total Revenues</b>	<u>6,002</u>	<u>202,607</u>	<u>2,465,062</u>
<b>Expenditures</b>			
Current:			
General administration	-	1,198,651	1,269,992
Administration of justice	-	2,527,807	2,533,288
Construction and maintenance	36,274,583	26,604	38,149,021
Health and human services	-	8,735	24,933
Public safety	-	1,415,823	1,475,681
Parks and recreation	-	-	1,901,655
<b>Capital Outlay</b>	35,346,308	24,504,420	59,195,581
<b>Debt Service:</b>			
Bond issuance costs	786,042	295,817	1,210,609
<b>Total Expenditures</b>	<u>72,406,933</u>	<u>30,031,500</u>	<u>105,816,444</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(72,400,931)</u>	<u>(29,828,893)</u>	<u>(103,351,382)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	-	-	(513,926)
General obligation bonds issued	82,130,000	33,775,000	145,905,000
Premium on general obligation bonds issued	8,638,399	3,723,095	12,361,494
<b>Total Other Financing Sources (Uses)</b>	<u>90,768,399</u>	<u>37,498,095</u>	<u>157,752,568</u>
Net Change in Fund Balances	18,367,468	7,669,202	54,401,186
<b>Fund Balances, Beginning of Year</b>	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
<b>Fund Balances, End of Period</b>	<u>\$ 17,936,838</u>	<u>\$ 7,669,202</u>	<u>\$ 53,813,363</u>



## **BUDGETARY SCHEDULES**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2023**

	<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>
<b>Revenues</b>					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 311,787,559	\$ (2,685,375)	99%
Fines and fees	38,817,436	38,916,415	35,516,362	(3,400,053)	91%
Intergovernmental	3,876,826	3,876,826	7,427,913	3,551,087	192%
Earnings on investments	1,566,852	1,995,925	8,193,421	6,197,496	411%
Miscellaneous	3,223,745	3,243,138	2,665,383	(577,755)	82%
<b>Total Revenues</b>	<u>361,957,793</u>	<u>362,505,238</u>	<u>365,590,638</u>	<u>3,085,400</u>	<u>101%</u>
<b>Expenditures</b>					
Current:					
General administration	94,107,018	80,837,497	61,818,611	19,018,886	76%
Financial administration	12,399,374	13,675,108	10,995,804	2,679,304	80%
Administration of justice	100,142,896	104,497,015	84,212,392	20,284,623	81%
Construction and maintenance	4,121,528	4,262,356	3,164,796	1,097,560	74%
Health and human services	36,008,301	40,707,235	26,894,365	13,812,870	66%
Cooperative services	1,209,740	1,300,387	980,005	320,382	75%
Public safety	63,965,059	65,745,608	48,799,794	16,945,814	74%
Parks and recreation	4,924,643	5,241,445	3,865,236	1,376,209	74%
Libraries and education	21,157,038	21,737,808	16,690,951	5,046,857	77%
<b>Capital Outlay</b>	-	65,833	33,314	32,519	51%
<b>Total Expenditures</b>	<u>338,035,597</u>	<u>338,070,292</u>	<u>257,455,268</u>	<u>80,615,024</u>	<u>76%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,922,196</u>	<u>24,434,946</u>	<u>108,135,370</u>	<u>83,700,424</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	189,045	189,045	
Transfers (out)	(17,423,978)	(38,109,638)	(41,000,054)	(2,890,416)	
Debt issued	-	19,935,000	19,935,000	-	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,423,978)</u>	<u>(18,174,638)</u>	<u>(20,876,009)</u>	<u>(2,701,371)</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	6,498,218	6,260,308	87,259,361	80,999,053	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(13,444,733)		
<b>Fund Balances, Beginning of Year</b>	<u>124,193,259</u>	<u>124,193,259</u>	<u>124,193,259</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 130,691,477</u>	<u>\$ 130,453,567</u>	<u>\$ 198,007,887</u>	<u>\$ 67,554,320</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Ten Months Ended July 31, 2023**

**Budgetary Basis**

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

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
<b>General Fund</b>			
Revenues	\$ 365,590,638	\$ 30,475,838	\$ 396,066,477
Expenditures	<u>257,455,268</u>	<u>43,920,571</u>	<u>301,375,839</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,135,370	(13,444,733)	94,690,638
<b>Other Financing Sources (Uses)</b>			
Transfers in	189,045	-	189,045
Transfers (out)	(41,000,054)	-	(41,000,054)
Proceeds from debt issuance	19,935,000	-	19,935,000
Other Financing Sources (Uses)	<u>(20,876,009)</u>	<u>-</u>	<u>(20,876,009)</u>
<b>Net Change in Fund Balance</b>	87,259,361	(13,444,733)	73,814,629
<b>Fund Balance, Beginning of Year</b>			<u>124,193,258</u>
<b>Fund Balance, End of Period</b>			<u><u>\$ 198,007,887</u></u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 91,653,843	\$ (379,377)	100%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	1,808,501	1,782,501	6956%
Miscellaneous	1,297,048	1,297,048	(67,636)	(1,364,684)	-5%
<b>Total Revenues</b>	<u>95,080,018</u>	<u>95,080,018</u>	<u>97,568,470</u>	<u>2,488,452</u>	<u>103%</u>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	68,212,011	68,212,011	45,176,830	23,035,181	66%
Interest and fiscal charges	31,556,930	31,556,930	16,799,147	14,757,783	53%
Debt issuance costs	-	-	147,495	(147,495)	0%
<b>Total Expenditures</b>	<u>99,983,881</u>	<u>99,983,881</u>	<u>62,123,472</u>	<u>37,860,409</u>	<u>62%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(4,903,863)	(4,903,863)	35,444,998	40,348,861	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	1,750,018	1,750,018	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>1,750,018</u>	<u>1,750,018</u>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	(4,903,863)	(4,903,863)	37,195,016	42,098,879	
<b>Fund Balances, Beginning of Year</b>	13,742,581	15,049,126	15,049,126	-	
<b>Fund Balances, End of Period</b>	<u>\$ 8,838,718</u>	<u>\$ 10,145,263</u>	<u>\$ 52,244,142</u>	<u>\$ 42,098,879</u>	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 97,568,470	\$ -	\$ 97,568,470
Expenditures	62,123,472	10,041,880	72,165,352
<b>Excess of Revenues Over Expenditures</b>	35,444,998	(10,041,880)	25,403,118
<b>Other Financing Sources (uses)</b>	1,750,018	10,257,577	12,007,595
<b>Net Change in Fund Balance</b>	37,195,016	215,697	37,410,713
<b>Fund Balance, Beginning of Year</b>			15,049,126
<b>Fund Balance, End of Period</b>			<u>\$ 52,459,839</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2023**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,706,068	\$ (94,742)	99%
Fines and fees	7,488,058	7,488,058	5,070,940	(2,417,118)	68%
Earnings on investments	10,000	10,000	464,242	454,242	4642%
Miscellaneous	220,000	220,000	132,163	(87,837)	60%
<b>Total Revenues</b>	<b>25,518,868</b>	<b>25,518,868</b>	<b>23,515,683</b>	<b>(2,003,185)</b>	<b>92%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	9,160,540	3,265,259	74%
Operating costs	15,735,720	15,724,720	11,710,406	4,014,314	74%
Information technology costs	15,996	26,996	19,490	7,506	72%
Capital acquisitions	197,664	197,664	100,204	97,460	51%
<b>Total Expenditures</b>	<b>28,375,179</b>	<b>28,375,179</b>	<b>20,990,640</b>	<b>7,384,539</b>	<b>74%</b>
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	2,525,043	5,381,354	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	-	-	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>7,923,318</b>	<b>7,923,318</b>	-	
<b>Fund Balances, End of Period</b>	<b>\$ 6,364,196</b>	<b>\$ 5,067,007</b>	<b>\$ 10,448,361</b>	<b>\$ 5,381,354</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 23,515,683	\$ -	\$ 23,515,683
Expenditures	20,990,640	-	20,990,640
<b>Net Change in Fund Balance</b>	<b>2,525,043</b>	<b>-</b>	<b>2,525,043</b>
<b>Fund Balance, Beginning of Year</b>			<b>7,923,318</b>
<b>Fund Balance, End of Period</b>			<b>\$ 10,448,361</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,235,719	\$ (209,468)	98%
Earnings on investments	15,000	15,000	715,314	700,314	4769%
Miscellaneous	95,000	95,000	131,174	36,174	138%
<b>Total Revenues</b>	<u>10,555,187</u>	<u>10,555,187</u>	<u>11,082,207</u>	<u>527,020</u>	<u>105%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	5,662,659	1,839,646	75%
Operating costs	3,263,223	3,256,374	1,864,692	1,391,682	57%
Information technology costs	4,100	9,425	4,806	4,619	51%
Capital acquisitions	58,980	58,980	23,437	35,543	40%
<b>Total Expenditures</b>	<u>10,828,608</u>	<u>10,827,084</u>	<u>7,555,594</u>	<u>3,271,490</u>	<u>70%</u>
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	3,526,613	3,798,510	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2,795,478)	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,394,569</u>	<u>16,335,393</u>	<u>16,335,393</u>	-	
<b>Fund Balances, End of Period</b>	<u>\$ 15,121,148</u>	<u>\$ 16,063,496</u>	<u>\$ 17,066,528</u>	<u>\$ 1,003,032</u>	

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 11,082,207	\$ -	\$ 11,082,207
Expenditures	<u>7,555,594</u>	<u>2,795,478</u>	<u>10,351,072</u>
<b>Net Change in Fund Balance</b>	3,526,613	(2,795,478)	731,135
<b>Fund Balance, Beginning of Year</b>			<u>16,335,393</u>
<b>Fund Balance, End of Period</b>			<u>\$ 17,066,528</u>

**Enterprise Fund**

**EPICenter Operations Fund**

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility scheduled for opening in Summer of 2023. This includes fund 860.

**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**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**July 31, 2023**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ -	\$ 20,800,876
Due from other funds	-	5,317,683
Other receivables	-	27,718
<b>Total Current Assets</b>	<b>-</b>	<b>26,146,277</b>
Noncurrent Assets:		
Capital assets, not being depreciated	3,096,436	-
Capital assets, net of accumulated depreciation	-	522,963
<b>Total Noncurrent Assets</b>	<b>3,096,436</b>	<b>522,963</b>
<b>Total Assets</b>	<b>3,096,436</b>	<b>26,669,240</b>
<b>Liabilities</b>		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	143,610	-
Due to other funds	3,452,826	-
Due to others	-	-
<b>Total Current Liabilities</b>	<b>3,596,436</b>	<b>3,333,792</b>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>5,978,653</b>
<b>Total Liabilities</b>	<b>3,596,436</b>	<b>9,312,445</b>
<b>Net Position</b>		
Net investment in capital assets	(500,000)	522,963
Unrestricted	-	16,833,832
<b>Total Net Position</b>	<b>\$ (500,000)</b>	<b>\$ 17,356,795</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**PROPRIETARY FUNDS**  
*For the Ten Months Ended July 31, 2023*

	<u>Business-Type Activities</u> <u>Enterprise Fund</u>	<u>Governmental Activities</u> <u>Internal Service Funds</u>
<b>Operating Revenues</b>		
Charges for services	\$ -	\$ 66,690,592
<b>Total Operating Revenues</b>	<u>-</u>	<u>66,690,592</u>
<b>Operating Expenses</b>		
Contractual services	500,000	6,429,738
Benefits provided	-	74,992,615
Depreciation	-	33,533
Capital outlay	-	-
<b>Total Operating Expenses</b>	<u>500,000</u>	<u>81,455,886</u>
<b>Operating Income</b>	(500,000)	(14,765,294)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	5,982
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>5,982</u>
<b>(Loss) before transfers</b>	(500,000)	(14,759,312)
<b>Transfers in</b>		<u>19,935,000</u>
Change in Net Position	(500,000)	5,175,688
<b>Total Net Position, Beginning of Year</b>	<u>-</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ (500,000)</u>	<u>\$ 17,356,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>Business-Type</u> <u>Activities</u> <u>Enterprise</u>	<u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<b>Cash Flows from Operating Activities</b>		
Charges for services		\$ 66,981,225
Payment of benefits	-	(74,992,615)
Payments for services	(500,000)	(4,860,000)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(500,000)</u>	<u>(12,871,390)</u>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	5,982
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>5,982</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>	-	
Payments from bond construction fund	-	-
Transfers from other funds		19,935,000
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>-</u>	<u>19,935,000</u>
<b>Net Cash Flows from Capital Related Financing Activities</b>		
Transfers from other funds	3,452,826	
Purchase of capital assets	(2,952,826)	(9,120)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>500,000</u>	<u>(9,120)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	-	7,060,472
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>-</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ -</u>	<u>\$ 20,800,874</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income	\$ (500,000)	\$ (14,765,294)
Adjustments to operations:		
Depreciation	-	33,533
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	246,236
Decrease (Increase) in other receivables	-	44,397
Increase (Decrease) in due to other funds	-	(310,377)
<b>Total Adjustments</b>	<u>-</u>	<u>1,893,904</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**July 31, 2023**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 7,719,139	\$ 13,081,737	\$ 20,800,876
Due from other funds	4,270,414	1,047,269	5,317,683
Other receivables	-	27,718	27,718
Total Current Assets	<u>11,989,553</u>	<u>14,156,724</u>	<u>26,146,277</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	522,963	-	522,963
Total Noncurrent Assets	<u>522,963</u>	<u>-</u>	<u>522,963</u>
<b>Total Assets</b>	<u>12,512,516</u>	<u>14,156,724</u>	<u>26,669,240</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	-	-	-
Total Current Liabilities	<u>-</u>	<u>3,333,792</u>	<u>3,333,792</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
<b>Total Liabilities</b>	<u>5,978,653</u>	<u>3,333,792</u>	<u>9,312,445</u>
<b>Net Position</b>			
Net investment in capital assets	522,963	-	522,963
Unrestricted	6,010,900	10,822,932	16,833,832
<b>Total Net Position</b>	<u>\$ 6,533,863</u>	<u>\$ 10,822,932</u>	<u>\$ 17,356,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	<u>\$ 59,499,197</u>	<u>\$ 7,191,395</u>	<u>\$ 66,690,592</u>
<b>Total Operating Revenues</b>	<u>59,499,197</u>	<u>7,191,395</u>	<u>66,690,592</u>
<b>Operating Expenses</b>			
Contractual services	5,857,414	572,324	6,429,738
Benefits provided	67,123,923	7,868,692	74,992,615
Depreciation	<u>33,533</u>	<u>-</u>	<u>33,533</u>
<b>Total Operating Expenses</b>	<u>73,014,870</u>	<u>8,441,016</u>	<u>81,455,886</u>
<b>Operating Income (Loss)</b>	(13,515,673)	(1,249,621)	(14,765,294)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>5,982</u>	<u>-</u>	<u>5,982</u>
<b>Total Non-Operating Revenues</b>	<u>5,982</u>	<u>-</u>	<u>5,982</u>
<b>Loss before transfers</b>	(13,509,691)	(1,249,621)	(14,759,312)
<b>Transfers in</b>	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
Change in Net Position	6,425,309	(1,249,621)	5,175,688
<b>Total Net (Deficit), Beginning of Year</b>	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ 6,533,863</u>	<u>\$ 10,822,932</u>	<u>\$ 17,356,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Ten Months Ended July 31, 2023**

	Employee Benefits	Other Self- Funded Insurance	Totals
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 59,962,675	\$ 7,018,550	\$ 66,981,225
Payment of benefits	(67,123,923)	(7,868,692)	(74,992,615)
Payments for services	(6,102,169)	1,242,169	(4,860,000)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(13,263,417)</u>	<u>392,027</u>	<u>(12,871,390)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	5,982	-	5,982
<b>Net Cash Provided by Investing Activities</b>	<u>5,982</u>	<u>-</u>	<u>5,982</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Transfers from other funds	19,935,000	-	19,935,000
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	6,668,445	392,027	7,060,472
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 7,719,139</u>	<u>\$ 13,081,735</u>	<u>\$ 20,800,874</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ (13,515,673)	\$ (1,249,621)	\$(14,765,294)
Adjustments to operations:			
Depreciation	33,533	-	33,533
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	419,081	(172,845)	246,236
Decrease (Increase) in other receivables	44,397	-	44,397
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(244,755)	(65,622)	(310,377)
Increase (Decrease) in benefits payable	-	-	-
<b>Total Adjustments</b>	<u>252,256</u>	<u>1,641,648</u>	<u>1,893,904</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (13,263,417)</u>	<u>\$ 392,027</u>	<u>\$(12,871,390)</u>

**FORT BEND COUNTY, TEXAS**  
**FIDUCIARY FUND DESCRIPTIONS**

**Other Post Employment Benefits (OPEB) Trust Fund**

The OPEB Trust Fund is used to account for the net financial position of assets set aside to service the County's OPEB liability. These amounts, held in trust, cannot be used for any other purpose. This includes Fund 916.

**Custodial Funds**

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 Fort Bend County or its blended component units. This includes Fund 890.

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**July 31, 2023**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 65,062,581
Investments	26,256,990	-
<b>Total Assets</b>	<u>26,256,990</u>	<u>65,062,581</u>
<b>Liabilities</b>		
Due to other governments		11,621,946
Due to others	-	470,452
<b>Total Liabilities</b>	<u>-</u>	<u>12,092,398</u>
<b>Net Position</b>		
Restricted for court		52,350,504
Restricted for tax		619,679
Restricted for benefits	26,256,990	
<b>Total Net Position</b>	<u>\$ 26,256,990</u>	<u>\$ 52,970,183</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Ten Months Ended July 31, 2023*

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 41,963,360
Property tax collections	-	1,584,972,454
Employer contributions	25,578,423	
Earnings of investments	678,567	1,263,147
<b>Total Additions</b>	<u>26,256,990</u>	<u>1,628,198,961</u>
 <b>Deductions</b>		
Court activities		25,380,753
Property tax disbursements		1,585,044,127
<b>Total Deductions</b>	<u>-</u>	<u>1,610,424,880</u>
Change in fiduciary net position	26,256,990	17,774,081
<b>Net Position - Beginning of Year</b>	<u>-</u>	<u>35,196,102</u>
 <b>Net Position - End of Period</b>	<u>\$ 26,256,990</u>	<u>\$ 52,970,183</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**July 31, 2023**

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 39,891,082	\$ 12,929,874	\$ 12,241,625	\$ 65,062,581
<b>Total Assets</b>	<u>39,891,082</u>	<u>12,929,874</u>	<u>12,241,625</u>	<u>65,062,581</u>
<b>Liabilities</b>				
Due to other governments	-	-	11,621,946	11,621,946
Due to others	<u>276,723</u>	<u>193,729</u>	<u>-</u>	<u>470,452</u>
<b>Total Liabilities</b>	<u>276,723</u>	<u>193,729</u>	<u>11,621,946</u>	<u>12,092,398</u>
<b>Net Position</b>				
Restricted for court activities	39,614,359	12,736,145	-	52,350,504
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>619,679</u>	<u>619,679</u>
<b>Total Net Position</b>	<u>\$ 39,614,359</u>	<u>\$ 12,736,145</u>	<u>\$ 619,679</u>	<u>\$ 52,970,183</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Ten Months Ended July 31, 2023**

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Additions</b>				
Court collections	\$ 35,974,364	\$ 5,988,996	\$ -	\$ 41,963,360
Property tax collections	-	-	1,584,972,454	1,584,972,454
Earnings of investments	924,332	338,815	-	1,263,147
<b>Total Additions</b>	<u>36,898,696</u>	<u>6,327,811</u>	<u>1,584,972,454</u>	<u>1,628,198,961</u>
<b>Deductions</b>				
Court activities	18,566,462	6,814,291	-	25,380,753
Property tax disbursements	-	-	1,585,044,127	1,585,044,127
<b>Total Deductions</b>	<u>18,566,462</u>	<u>6,814,291</u>	<u>1,585,044,127</u>	<u>1,610,424,880</u>
Change in fiduciary net position	18,332,234	(486,480)	(71,673)	17,774,081
<b>Net Position - Beginning of Year</b>	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 39,614,359</u>	<u>\$ 12,736,145</u>	<u>\$ 619,679</u>	<u>\$ 52,970,183</u>

**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”).

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**July 31, 2023**

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 5,763,380	\$ 8,377	\$ 148,102,866	\$ 77,075,466	\$ 783,384	\$ 800	\$ 231,734,273
Investments	-	-	19,956,592	10,022,424	-	-	29,979,016
Miscellaneous receivables	46,035	-	49,845	-	-	-	95,880
Capital assets, not being depreciated	-	-	105,330,518	43,850,749	-	-	149,181,267
Capital assets, net of accumulated depreciation	-	-	200,314,722	134,221,193	-	-	334,535,915
<b>Total Assets</b>	<b>5,809,415</b>	<b>8,377</b>	<b>473,754,543</b>	<b>265,169,832</b>	<b>783,384</b>	<b>800</b>	<b>745,526,351</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	3,151,516	1,071,965	-	-	4,223,481
Due to primary government	-	-	3,235,069	2,022,944	-	-	5,258,013
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	-	254,757,944	185,152,328	-	-	451,174,660
<b>Total Liabilities</b>	<b>11,316,765</b>	<b>-</b>	<b>272,100,562</b>	<b>191,212,989</b>	<b>1,500</b>	<b>-</b>	<b>474,631,816</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	71,215,145	(15,902,330)	-	-	55,312,815
Debt service	-	-	19,839,965	10,161,660	-	-	30,001,625
Unrestricted	(5,507,350)	8,377	112,669,876	70,492,225	781,884	800	178,445,812
<b>Total Net Position (Deficit)</b>	<b>\$ (5,507,350)</b>	<b>\$ 8,377</b>	<b>\$ 203,724,986</b>	<b>\$ 64,751,555</b>	<b>\$ 781,884</b>	<b>\$ 800</b>	<b>\$ 263,760,252</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2):  
Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS For the Ten Months Ended July 31, 2023**

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 (1)	Fort Bend County Surface Water Supply Corporation
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 15,530,474	\$ 40,129,324	\$ -	\$ -	\$ -
Interest on long-term debt	5,286,200	-	-	-	-
Debt service fees	5,750	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>20,822,424</b>	<b>40,129,324</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	12,728,096	26,683,201	11,459	-	-
Interest on long-term debt	3,038,013	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>15,766,109</b>	<b>26,683,201</b>	<b>11,459</b>	<b>-</b>	<b>-</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	(5,360)	-	-	-	-
<b>Total Fort Bend County Industrial</b>	<b>(5,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals Component Units</b>	<b>\$ 36,583,173</b>	<b>\$ 66,812,525</b>	<b>\$ 11,459</b>	<b>-</b>	<b>-</b>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	18
<b>Total General Revenues</b>				<b>-</b>	<b>18</b>
Changes in Net Position (Deficit)				-	18
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<b>(5,507,350)</b>	<b>8,359</b>
<b>Net Position (Deficit), End of Period</b>				<b>\$ (5,507,350)</b>	<b>\$ 8,377</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**

**POSITION (DEFICIT)**

**COMPONENT UNITS**

**For the Ten Months Ended September 30, 2023**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 24,598,850	\$ -	\$ -	\$ -	\$ 24,598,850
Interest on long-term debt	(5,286,200)	-	-	-	(5,286,200)
Debt service fees	(5,750)	-	-	-	(5,750)
<b>Total Fort Bend County Toll Road Authority</b>	<b>19,306,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,306,900</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	13,966,564	-	-	13,966,564
Interest on long-term debt	-	(3,038,013)	-	-	(3,038,013)
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>10,928,551</b>	<b>-</b>	<b>-</b>	<b>10,928,551</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	5,360	5,360
<b>Total Fort Bend County Industrial Development Corporation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,360</b>	<b>5,360</b>
<b>Totals Component Units</b>	<b>19,306,900</b>	<b>10,928,551</b>	<b>-</b>	<b>5,360</b>	<b>30,240,811</b>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	6,163,636	3,199,391		3	9,363,048
<b>Total General Revenues</b>	<b>6,163,636</b>	<b>3,199,391</b>	<b>-</b>	<b>3</b>	<b>9,363,048</b>
Changes in Net Position (Deficit)	25,470,536	14,127,942	-	5,363	39,603,859
<b>Net Position (Deficit), Beginning of Year</b>	<b>178,254,450</b>	<b>50,623,613</b>	<b>781,874</b>	<b>(4,563)</b>	<b>224,156,383</b>
<b>Net Position (Deficit), End of Period</b>	<b>\$ 203,724,986</b>	<b>\$ 64,751,555</b>	<b>\$ 781,884</b>	<b>\$ 800</b>	<b>\$ 263,760,252</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

## **Other Financial Information**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS**  
**July 31, 2023**

<b>Cash and Investments</b>	<b>Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Totals Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Fiduciary Funds</b>	<b>Discretely Presented Component Unit</b>
Cash deposits	\$ 40,558,350	\$ 20,800,877	\$ 61,359,227	\$ -	\$ 18,697,473	2,318,829
Investment pools:						
LOGIC	37,916,306	-	37,916,306	-	-	14,154,619
TexPool	-	-	-	-	-	5,180,507
Texas CLASS	307,007,807	-	307,007,807	-	46,365,109	208,889,382
Texas Range	2,607	-	2,607	-	-	1,119
Fidelity Gov Port III FCGXX	-	-	-	-	-	1,189,816
<b>Totals cash and cash equivalents</b>	<b>385,485,070</b>	<b>20,800,877</b>	<b>406,285,947</b>	<b>-</b>	<b>65,062,582</b>	<b>231,734,272</b>
<b>Investments</b>						
Government Securities						
US Treasury Bills	-	-	-	-	-	6,482,592
Federal Home Loan Bank	-	-	-	-	-	23,496,425
PFM Mutual Funds	-	-	-	-	26,256,990	-
Commercial Paper	112,661,492	-	112,661,492	-	-	-
<b>Total Cash and Investments</b>	<b>\$ 498,146,562</b>	<b>\$ 20,800,877</b>	<b>\$ 518,947,439</b>	<b>\$ -</b>	<b>\$ 91,319,572</b>	<b>\$ 261,713,289</b>

## **STATISTICAL SECTION**

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

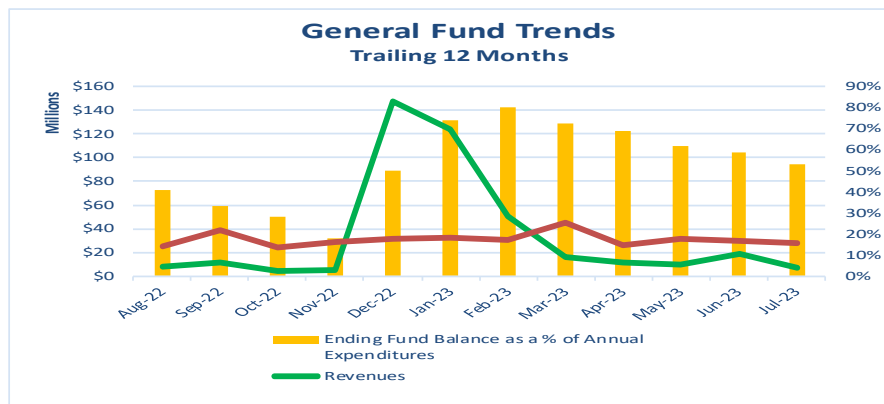
	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Revenues</b>					
Property taxes	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
Sales taxes	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
Fees and fines	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
Intergovernmental	36,899,095	39,904,787	39,673,097	47,734,683	46,630,942
Earnings on investments	848,534	878,980	1,750,631	3,434,897	6,977,865
Miscellaneous	8,243,270	7,545,715	7,913,682	9,223,274	9,275,553
<b>Total Revenues</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>
<b>Expenditures</b>					
Current:					
General administration	41,478,910	44,698,720	56,093,978	60,669,054	67,799,061
Financial administration	7,891,034	8,369,921	9,063,587	9,451,425	9,306,005
Administration of justice	77,242,153	81,411,531	89,715,917	96,057,172	99,960,008
Construction and maintenance	35,374,943	59,785,401	43,275,592	73,924,220	88,168,071
Health and human services	30,267,231	32,436,431	38,314,627	41,805,244	43,628,300
Cooperative services	944,039	973,026	1,050,282	1,048,609	1,113,328
Public safety	46,688,895	53,652,220	54,393,589	58,152,633	61,416,316
Parks and recreation	2,411,558	3,051,927	3,307,538	3,701,092	3,576,272
Libraries and education	13,613,875	14,460,419	15,215,877	15,889,947	16,989,644
<b>Capital Outlay</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>
<b>Debt Service:</b>					
Principal	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
Interest and fiscal charges	15,893,399	14,391,964	15,506,610	18,914,424	22,108,123
Bond issuance costs	234,472	1,207,260	1,316,238	599,813	558,469
<b>Total Expenditures</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	11,771,144	13,517,505	13,780,670	19,734,628	14,559,002
Transfers (out)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)
Bonds issued	-	37,365,000	96,640,000	64,550,000	58,467,549
Refunding bonds issued	18,900,000	108,225,000	73,120,000	-	-
Premium on bonds issued	2,202,026	22,059,154	34,156,271	7,965,901	7,313,675
Payments to current refunding bond agent	(21,065,913)	(126,676,501)	(89,544,194)	-	-
Tax Notes/ Capital Leases issued	-	-	-	3,808,978	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>
<b>Net Change in Fund Balances</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	11.15%	9.40%	9.83%	10.04%	10.90%

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

	Fiscal Year				Ten Months Ended July 31,
	2019	2020	2021	2022	2023
<b>Revenues</b>					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 431,383,189
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	12,707,847
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	46,230,735
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	65,723,678
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	18,228,283
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	18,575,178
<b>Total Revenues</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>592,848,910</b>
<b>Expenditures</b>					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	75,860,938
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	11,064,237
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	111,820,521
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	74,567,393
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	68,024,502
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	980,005
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	66,163,545
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	5,766,891
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	16,749,326
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	75,180,729
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	45,176,830
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	17,426,722
Bond issuance costs	355,887	1,094,531	397,559	777,633	1,358,104
<b>Total Expenditures</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>570,139,743</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>22,709,167</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	22,815,072
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(42,750,073)
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	165,840,000
Refunding bonds issued	-	36,540,000	-	-	-
Premium on bonds issued	6,899,883	24,507,932	8,483,750	13,478,268	12,577,191
Payments to current refunding bond agent	-	(40,355,628)	-	-	-
Tax Notes/ Capital Leases issued	-	9,349,781	100,349,229	22,018,098	10,041,880
<b>Total Other Financing Sources (Uses)</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>168,524,070</b>
<b>Net Change in Fund Balances</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 191,233,237</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	11.23%	12.98%	11.05%	12.29%	12.65%

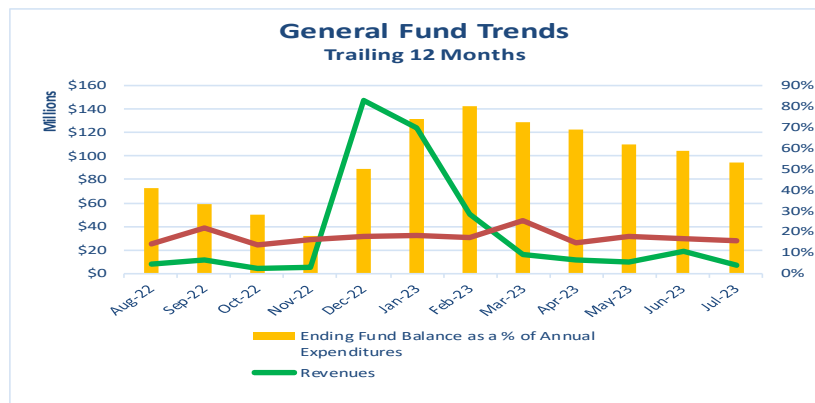
**FORT BEND COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GENERAL FUND -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**TRAILING TWELVE MONTHS**  
**(UNAUDITED)**

	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23
<b>Revenues</b>						
Property taxes	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547
Fines and fees	3,341,591	3,912,463	2,183,403	2,751,576	2,683,963	2,616,629
Intergovernmental	19,829,483	5,151,393	891,313	1,082,430	2,278,162	2,213,178
Earnings on investments	428,917	445,022	499,783	362,054	355,890	781,500
Miscellaneous	(5,281,563)	1,647,018	1,126,690	1,424,147	1,672,388	1,251,453
<b>Total Revenues</b>	<b>18,899,854</b>	<b>11,281,547</b>	<b>4,779,507</b>	<b>5,497,191</b>	<b>147,740,410</b>	<b>124,027,307</b>
<b>Expenditures</b>						
Current:						
General administration	1,430,442	6,445,143	4,309,460	4,687,960	6,264,325	12,013,060
Financial administration	1,031,345	1,339,613	1,064,788	1,074,748	1,102,787	1,138,372
Administration of justice	8,442,852	11,107,262	7,860,431	8,124,001	8,535,731	8,130,116
Construction and maintenance	369,246	639,584	280,702	291,049	300,811	304,931
Health and human services	1,995,648	7,386,348	3,224,028	3,395,285	3,372,923	5,236,358
Cooperative services	80,780	191,164	72,709	70,819	72,517	68,521
Public safety	8,775,811	8,396,303	5,340,175	5,744,324	6,636,935	5,998,032
Parks and recreation	393,462	473,113	316,795	343,098	572,721	363,887
Libraries and education	1,662,822	2,346,890	1,365,069	1,413,255	1,676,930	1,567,511
<b>Capital Outlay</b>	<b>211,906</b>	<b>633,455</b>	<b>389,975</b>	<b>51,646</b>	<b>277,192</b>	<b>309,502</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>24,394,314</b>	<b>38,958,875</b>	<b>24,224,132</b>	<b>25,196,185</b>	<b>28,812,872</b>	<b>35,130,290</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(5,494,460)</b>	<b>(27,677,328)</b>	<b>(19,444,625)</b>	<b>(19,698,994)</b>	<b>118,927,538</b>	<b>88,897,017</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	18,482	1,720	-	-	-	-
Transfers (out)	-	-	-	(17,492,009)	-	-
Debt issuance	3,384,000	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,402,482</b>	<b>1,720</b>	<b>-</b>	<b>(17,492,009)</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538	88,897,017
<b>Fund Balances, Beginning of Period</b>	<b>153,960,844</b>	<b>151,868,870</b>	<b>124,193,262</b>	<b>104,748,637</b>	<b>67,557,634</b>	<b>186,485,172</b>
<b>Fund Balances, End of Period</b>	<b>\$ 151,868,870</b>	<b>\$ 124,193,262</b>	<b>\$ 104,748,637</b>	<b>\$ 67,557,634</b>	<b>\$ 186,485,172</b>	<b>\$ 275,382,189</b>



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

	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23	7/31/23
<b>Revenues</b>						
Property taxes	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439	\$ 641,124
Fines and fees	3,191,779	3,640,279	3,212,235	3,503,265	10,214,683	3,145,287
Intergovernmental	1,108,394	4,503,113	3,990,801	2,760,138	5,094,194	713,099
Earnings on investments	1,003,649	1,396,188	1,136,842	925,622	652,014	1,108,071
Miscellaneous	1,478,545	1,662,640	1,065,630	1,847,109	1,504,812	1,245,969
<b>Total Revenues</b>	<b>50,135,304</b>	<b>16,513,762</b>	<b>11,887,819</b>	<b>9,869,484</b>	<b>18,762,142</b>	<b>6,853,550</b>
<b>Expenditures</b>						
Current:						
General administration	5,199,884	17,504,583	3,948,574	5,509,453	7,389,454	6,039,468
Financial administration	1,030,756	1,163,230	1,018,314	1,263,179	977,198	1,162,432
Administration of justice	8,649,100	9,848,806	8,466,260	9,587,698	8,841,450	8,050,663
Construction and maintenance	306,883	362,889	311,023	356,499	350,168	299,841
Health and human services	4,170,955	4,529,876	3,900,714	4,726,326	3,613,604	3,891,158
Cooperative services	71,208	234,286	77,101	90,689	74,007	148,148
Public safety	5,704,608	7,348,456	6,049,868	6,901,255	6,450,659	6,289,948
Parks and recreation	369,391	413,289	341,198	438,234	359,706	346,917
Libraries and education	1,734,998	1,932,313	1,648,522	2,010,281	1,686,812	1,655,274
<b>Capital Outlay</b>	<b>429,671</b>	<b>953,366</b>	<b>61,864</b>	<b>1,107,808</b>	<b>324,419</b>	<b>287,626</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,667,454</b>	<b>44,291,094</b>	<b>25,823,438</b>	<b>31,991,422</b>	<b>30,067,477</b>	<b>28,171,475</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>22,467,850</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(22,121,938)</b>	<b>(11,305,335)</b>	<b>(21,317,925)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	189,045	-	-	-	-	-
Transfers (out)	(189,045)	-	-	(3,384,000)	(19,935,000)	-
Debt issuance	-	-	-	-	19,935,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,384,000)</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	22,467,850	(27,777,332)	(13,935,619)	(25,505,938)	(11,305,335)	(21,317,925)
<b>Fund Balances, Beginning of Period</b>	<b>275,382,189</b>	<b>297,850,039</b>	<b>270,072,707</b>	<b>256,137,088</b>	<b>230,631,150</b>	<b>219,325,815</b>
<b>Fund Balances, End of Period</b>	<b>\$ 297,850,039</b>	<b>\$ 270,072,707</b>	<b>\$ 256,137,088</b>	<b>\$ 230,631,150</b>	<b>\$ 219,325,815</b>	<b>\$ 198,007,890</b>



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

**For the Nine Months Ended June 30, 2023**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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August 3, 2023

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


The Monthly Financial Report (the "MFR") for the Nine Months Ended June 30, 2023, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The MFR contains information including the government-wide activities of the primary government and discretely presented component units presented on the economic flow of resources or accrual basis of accounting (recognizing revenues when earned irrespective of when collected and expenses when incurred) except where noted otherwise. The MFR also contains financial information on the County's various governmental funds presented on the funds flow or modified accrual basis (recognizing revenues when measurable and available and expenditures when incurred). Additionally, we present various combining schedules of individual non-major funds along with schedules of capital projects broken out by bond or debt issuance and budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds along with debt information.

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 2023 and monthly trend information for the general fund for the trailing twelve months for additional analysis.

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

Respectfully submitted,

  
Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



**FORT BEND COUNTY, TEXAS**

**STATEMENT OF NET POSITION**

June 30, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 437,601,023	\$ 103,083	\$ 437,704,106	\$ 230,136,219
Investments	112,135,026	-	112,135,026	29,859,512
Receivables:				
Taxes, net	15,950,037	-	15,950,037	-
Grants	6,487,002	-	6,487,002	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,566,398	-	31,566,398	95,880
Internal Balances	2,310,550	(2,310,550)	-	-
Prepaid items	7,653	-	7,653	-
Due from component units	6,661,239	-	6,661,239	-
Capital assets, not being depreciated	683,974,407	2,422,860	686,397,267	146,623,522
Capital assets, net of accumulated depreciation	2,519,701,890	-	2,519,701,890	335,495,107
<b>Total Assets</b>	<b>3,853,064,333</b>	<b>215,393</b>	<b>3,853,279,726</b>	<b>742,210,240</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	151,376,636	-	151,376,636	-
<b>Total Deferred Outflows of Resources</b>	<b>153,415,557</b>	<b>-</b>	<b>153,415,557</b>	<b>2,071,005</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	18,587,129	-	18,587,129	16,864
Retainage payable	5,490,767	215,393	5,706,160	4,034,985
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	58,165,876	-	58,165,876	-
Due to primary government	-	-	-	6,661,240
Due to other governments	6,678,123	-	6,678,123	-
<b>Long-term Liabilities:</b>				
Long-term liabilities due within one-year	42,503,014	-	42,503,014	12,535,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	928,914,518	-	928,914,518	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
<b>Total Liabilities</b>	<b>1,638,838,166</b>	<b>215,393</b>	<b>1,639,053,559</b>	<b>475,846,547</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	9,205,288
Deferred inflows related to post-employment benefits	226,690,322	-	226,690,322	-
<b>Total Deferred Inflows of Resources</b>	<b>226,690,322</b>	<b>-</b>	<b>226,690,322</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,309,713,728	-	2,309,713,728	56,164,858
Restricted for:				
Debt service	82,262,012	-	82,262,012	29,611,738
Construction and maintenance	97,190,815	-	97,190,815	-
Other	38,355,228	-	38,355,228	-
Unrestricted	(386,570,381)	-	(386,570,381)	173,452,814
<b>Total Net Position</b>	<b>\$ 2,140,951,402</b>	<b>\$ -</b>	<b>\$ 2,140,951,402</b>	<b>\$ 259,229,410</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Nine Months Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 77,056,967	\$ 7,168,425	\$ 8,214,512	\$ -
Financial administration	10,971,332	9,181,647	-	-
Administration of justice	114,524,139	8,572,051	7,223,181	-
Construction and maintenance	128,869,218	5,011,704	-	1,294,380
Health and human services	70,834,605	10,038,716	35,894,236	-
Cooperative services	918,935	-	-	-
Public safety	52,160,800	12,887,884	5,106,227	-
Parks and recreation	10,087,786	194,210	135,000	-
Libraries and education	17,649,947	80,281	49,442	-
Interest on long-term debt	18,349,171	-	-	-
<b>Total governmental activities</b>	<u>501,422,900</u>	<u>53,134,918</u>	<u>56,622,598</u>	<u>1,294,380</u>
<b>Business-Type Activities</b>				
EPICenter Operations	-	-	-	-
<b>Total Primary Government</b>	<u>\$ 501,422,900</u>	<u>\$ 53,134,918</u>	<u>\$ 56,622,598</u>	<u>\$ 1,294,380</u>
<b>Component Units:</b>				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	18,966,134	35,594,956	-	-
FB Grand Parkway Toll Road Authority	13,275,448	23,501,662	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
<b>Total Component Units</b>	<u>\$ 32,236,222</u>	<u>\$ 59,096,618</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Nine Months Ended June 30, 2023**

<b>Net (Expense) Revenue and Changes in Net Position</b>				
<b>Functions/Programs</b>	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (61,674,030)		\$ (61,674,030)	
Financial administration	(1,789,685)		(1,789,685)	
Administration of justice	(98,728,907)		(98,728,907)	
Construction and maintenance	(122,563,134)		(122,563,134)	
Health and human services	(24,901,653)		(24,901,653)	
Cooperative services	(918,935)		(918,935)	
Public safety	(34,166,689)		(34,166,689)	
Parks and recreation	(9,758,576)		(9,758,576)	
Libraries and education	(17,520,224)		(17,520,224)	
Interest on long-term debt	(18,349,171)		(18,349,171)	
<b>Total governmental activities</b>	<b>(390,371,004)</b>		<b>(390,371,004)</b>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ -	-	
<b>Total Primary Government</b>	<b>(390,371,004)</b>	<b>-</b>	<b>(390,371,004)</b>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				16,628,822
FB Grand Parkway Toll Road Authority				10,226,214
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
<b>Total Component Units</b>				<b>26,860,396</b>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	437,676,978	-	437,676,978	-
Sales taxes	11,065,035	-	11,065,035	-
Earnings on investments	15,932,810	-	15,932,810	8,212,621
Miscellaneous	5,799,003	-	5,799,003	-
<b>Total General Revenues</b>	<b>470,473,826</b>	<b>-</b>	<b>470,473,826</b>	<b>8,212,621</b>
Changes in Net Position	80,102,822	-	80,102,822	35,073,017
<b>Net Position, Beginning of Year, as restated</b>	<b>2,060,848,580</b>	<b>-</b>	<b>2,060,848,580</b>	<b>224,156,383</b>
<b>Net Position, End of Period</b>	<b>\$ 2,140,951,402</b>	<b>\$ -</b>	<b>\$ 2,140,951,402</b>	<b>\$ 259,229,410</b>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023**

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 123,272,525	\$ 33,864,677	\$ 84,485,286	\$ 52,536,377	\$ 121,213,451	\$ 415,372,316
Investments	81,097,653	18,021,701	-	-	13,015,673	112,135,027
Taxes receivable, net	12,063,099	2,658,236	-	-	1,228,701	15,950,036
Grants receivable	5,135,792	-	-	-	1,351,209	6,487,001
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	295,071	31,145,696	33,310	-	62,772	31,536,849
Due from other funds	19,044,108	-	-	-	577,649	19,621,757
Due from component units	6,661,239	-	-	-	-	6,661,239
Prepaid items	7,653	-	-	-	-	7,653
<b>Total Assets</b>	<b>\$ 284,246,248</b>	<b>\$ 85,690,310</b>	<b>\$ 84,518,596</b>	<b>\$ 52,536,377</b>	<b>\$ 137,449,455</b>	<b>\$ 644,440,986</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 9,380,701	\$ -	\$ -	\$ -	\$ -	\$ 9,380,701
Retainage payable	20,087	-	5,300,941	2,175	167,565	5,490,768
Due to other funds	401,043	157,771	16,119,848	1,618,897	3,167,768	21,465,327
Due to other governments	3,193,326	-	-	-	3,637,115	6,830,441
Unearned revenues	3,370,627	-	-	50,915,305	3,797,329	58,083,261
<b>Total Liabilities</b>	<b>16,188,232</b>	<b>157,771</b>	<b>21,420,789</b>	<b>52,536,377</b>	<b>10,769,777</b>	<b>101,072,946</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	12,063,099	2,658,236	-	-	1,228,701	15,950,036
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
<b>Total Deferred Inflows of Resources</b>	<b>48,732,207</b>	<b>33,981,238</b>	<b>-</b>	<b>-</b>	<b>1,228,701</b>	<b>83,942,146</b>
<b>Fund Balances</b>						
Nonspendable	7,653	-	-	-	-	7,653
Restricted	10,095,066	51,551,301	-	-	125,450,977	187,097,344
Committed	10,783,666	-	-	-	-	10,783,666
Unassigned	198,439,425	-	63,097,807	-	-	261,537,232
<b>Total Fund Balances</b>	<b>219,325,809</b>	<b>51,551,301</b>	<b>63,097,807</b>	<b>-</b>	<b>125,450,977</b>	<b>459,425,894</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 284,246,248</b>	<b>\$ 85,690,310</b>	<b>\$ 84,518,596</b>	<b>\$ 52,536,377</b>	<b>\$ 137,449,455</b>	<b>\$ 644,440,986</b>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2023**

Total fund balances, governmental funds	\$ 459,425,894
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.	3,203,149,981
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	83,942,150
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	(870,657,791)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(88,253,854)
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	(79,861,478)
Total Other post-employment benefits ("OPEB") liability	(495,366,734)
Deferred outflows related to post-employment activities	151,376,636
Deferred inflows related to post-employment activities	(226,690,322)
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.	17,624,413
Net Position of Governmental Activities	<u>\$ 2,140,951,402</u>

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES**

**GOVERNMENTAL FUNDS**

**For the Nine Months Ended June 30, 2023**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>Revenues</b>						
Property taxes	\$ 311,146,435	\$ 91,466,354	\$ -	\$ -	\$ 27,888,952	\$ 430,501,741
Sales taxes	-	-	-	-	11,065,035	11,065,035
Fines and fees	33,997,812	-	-	-	8,052,167	42,049,979
Intergovernmental	23,921,723	4,173,762	361,697	23,620,981	9,331,615	61,409,778
Earnings on investments	7,113,542	1,571,372	1,568,757	2,199,188	3,474,671	15,927,530
Miscellaneous	13,033,412	455,888	93,441	19,500	4,032,263	17,634,504
<b>Total Revenues</b>	<u>389,212,924</u>	<u>97,667,376</u>	<u>2,023,895</u>	<u>25,839,669</u>	<u>63,844,703</u>	<u>578,588,567</u>
<b>Expenditures</b>						
Current:						
General administration	66,826,753	-	1,248,588	-	1,600,612	69,675,953
Financial administration	9,833,372	-	13,652	-	22,227	9,869,251
Administration of justice	78,043,593	-	2,385,562	-	20,755,635	101,184,790
Construction and maintenance	2,864,955	-	37,099,352	-	30,996,883	70,961,190
Health and human services	36,170,069	-	24,644	24,565,615	1,139,137	61,899,465
Cooperative services	831,857	-	-	-	-	831,857
Public safety	56,174,312	-	1,421,778	-	2,154,409	59,750,499
Parks and recreation	3,518,319	-	1,731,295	-	-	5,249,614
Libraries and education	15,035,691	-	9,478	-	33,277	15,078,446
<b>Capital Outlay</b>	3,905,443	3,709,670	50,945,874	1,274,054	412,388	60,247,429
<b>Debt Service:</b>						
Principal	-	45,044,819	-	-	-	45,044,819
Interest and fiscal charges	-	16,891,553	-	-	99,515	16,991,068
Debt issuance costs	-	147,495	1,210,609	-	-	1,358,104
<b>Total Expenditures</b>	<u>273,204,364</u>	<u>65,793,537</u>	<u>96,090,832</u>	<u>25,839,669</u>	<u>57,214,083</u>	<u>518,142,485</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>116,008,560</u>	<u>31,873,839</u>	<u>(94,066,937)</u>	<u>-</u>	<u>6,630,620</u>	<u>60,446,082</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	189,045	702,970	-	-	20,876,009	21,768,024
Transfers (out)	(41,000,054)	-	(513,926)	-	(189,045)	(41,703,025)
General obligation bonds and notes issued	19,935,000	-	145,905,000	-	-	165,840,000
Premium on general obligation bonds issued	-	215,697	12,361,494	-	-	12,577,191
Lease initiation	-	3,709,670	-	-	-	3,709,670
<b>Total Other Financing Sources (Uses)</b>	<u>(20,876,009)</u>	<u>4,628,337</u>	<u>157,752,568</u>	<u>-</u>	<u>20,686,964</u>	<u>162,191,860</u>
Net Change in Fund Balances	95,132,551	36,502,176	63,685,631	-	27,317,584	222,637,942
<b>Fund Balances, Beginning of Year</b>	<u>124,193,258</u>	<u>15,049,125</u>	<u>(587,823)</u>	<u>-</u>	<u>98,133,393</u>	<u>236,787,953</u>
<b>Fund Balances, End of Period</b>	<u>\$ 219,325,809</u>	<u>\$ 51,551,301</u>	<u>\$ 63,097,807</u>	<u>\$ -</u>	<u>\$ 125,450,977</u>	<u>\$ 459,425,895</u>

**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 Nine Months Ended June 30, 2023**

Net change in fund balances - total governmental funds	\$ 222,637,942
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 \$60,644,439 was exceeded by depreciation \$69,188,769 in the current period.	(8,544,325)
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.	
	(9,490)
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	(165,840,000)
Premium on bonds issued	(12,577,191)
Leases and capital financing	(3,709,670)
Repayments:	
Principal repayments	45,044,819
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	20,252,833
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.	
Pension expense for the pension plan measurement year	(25,543,198)
Other post-employment benefit ("OPEB") expense	
Amortization of bond premiums	1
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.	
	2,947,794
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	
	<u>5,443,307</u>
Change in net position of governmental activities	<u>\$ 80,102,822</u>

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

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**Fort Bend County Assistance Districts**

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

**Fort Bend County ESD 100 Agreement**

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

**Juvenile Operations**

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

**Road and Bridge**

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

**Drainage District**

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

**Lateral Road**

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

**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 Funds 200 and 265.

**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. The fund also includes moneys 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 Funds 170 and 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.

**FORT BEND COUNTY, TEXAS**

**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**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.

**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**  
**June 30, 2023**

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 53,509,798	\$ 13,015,972	\$ 168,982	\$ 7,121,548	\$ 9,059,964
Investments	-	-	-	-	3,003,617
Taxes receivable, net	-	-	-	-	753,623
Grants receivable	-	-	-	22,905	-
Other receivables	16,880	-	-	31,223	14,669
Due from other funds	-	-	157,771	-	37,664
<b>Total Assets</b>	<b>\$ 53,526,678</b>	<b>\$ 13,015,972</b>	<b>\$ 326,753</b>	<b>\$ 7,175,676</b>	<b>\$ 12,869,537</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	293,465	-	15,225	1,011,213	489,601
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>441,327</b>	<b>-</b>	<b>15,225</b>	<b>1,011,213</b>	<b>489,601</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	753,623
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>753,623</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	53,085,351	13,015,972	311,528	6,164,463	11,626,313
<b>Total Fund Balances</b>	<b>53,085,351</b>	<b>13,015,972</b>	<b>311,528</b>	<b>6,164,463</b>	<b>11,626,313</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 53,526,678</b>	<b>\$ 13,015,972</b>	<b>\$ 326,753</b>	<b>\$ 7,175,676</b>	<b>\$ 12,869,537</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2023**

	<u>Drainage District</u>	<u>Lateral Road</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Enforcement Academy</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,253,938	\$ 1,423,891	\$ 43,043	\$ 1,189,417	\$ 648,755
Investments	10,012,056	-	-	-	-
Taxes receivable, net	475,078	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	45,906	1,801
<b>Total Assets</b>	<u>\$ 18,741,072</u>	<u>\$ 1,423,891</u>	<u>\$ 43,043</u>	<u>\$ 1,235,323</u>	<u>\$ 650,556</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	538,234	-	-	20,244	966
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>538,234</u>	<u>-</u>	<u>-</u>	<u>20,244</u>	<u>966</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	475,078	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>475,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	17,727,760	1,423,891	43,043	1,215,079	649,590
<b>Total Fund Balances</b>	<u>17,727,760</u>	<u>1,423,891</u>	<u>43,043</u>	<u>1,215,079</u>	<u>649,590</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 18,741,072</u>	<u>\$ 1,423,891</u>	<u>\$ 43,043</u>	<u>\$ 1,235,323</u>	<u>\$ 650,556</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2023**

	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,453	\$ 122,903	\$ 175,686	\$ 55,983	\$ 241,800
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,310	-	-
<b>Total Assets</b>	<b>\$ 8,453</b>	<b>\$ 122,903</b>	<b>\$ 176,996</b>	<b>\$ 55,983</b>	<b>\$ 241,800</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	7,815	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>7,815</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	8,453	115,088	176,996	55,983	241,800
<b>Total Fund Balances</b>	<b>8,453</b>	<b>115,088</b>	<b>176,996</b>	<b>55,983</b>	<b>241,800</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,453</b>	<b>\$ 122,903</b>	<b>\$ 176,996</b>	<b>\$ 55,983</b>	<b>\$ 241,800</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2023**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
<b>Assets</b>					
Cash and cash equivalents	\$ 39,013	\$ -	\$ 196,144	\$ 6,240,195	\$ 70,483
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	20	-	-	163,719	-
<b>Total Assets</b>	<u>\$ 39,033</u>	<u>\$ -</u>	<u>\$ 196,144</u>	<u>\$ 6,403,914</u>	<u>\$ 70,483</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	(973)	7,265	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>(973)</u>	<u>7,265</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	39,033	-	197,117	6,396,649	70,483
<b>Total Fund Balances</b>	<u>39,033</u>	<u>-</u>	<u>197,117</u>	<u>6,396,649</u>	<u>70,483</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 39,033</u>	<u>\$ -</u>	<u>\$ 196,144</u>	<u>\$ 6,403,914</u>	<u>\$ 70,483</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2023**

	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV- E Foster Care</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 234,254	\$ 7,178,053	\$ 22,910	\$ 119,383	\$ 28,740
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	16	-	-
<b>Total Assets</b>	<b>\$ 234,254</b>	<b>\$ 7,178,053</b>	<b>\$ 22,926</b>	<b>\$ 119,383</b>	<b>\$ 28,740</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	13,898	6,396	-	968	-
Due to other governments	-	3,220,041	-	-	-
Unearned revenues	-	-	-	-	9,037
<b>Total Liabilities</b>	<b>13,898</b>	<b>3,226,437</b>	<b>-</b>	<b>968</b>	<b>28,740</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	220,356	3,951,616	22,926	118,415	-
<b>Total Fund Balances</b>	<b>220,356</b>	<b>3,951,616</b>	<b>22,926</b>	<b>118,415</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 234,254</b>	<b>\$ 7,178,053</b>	<b>\$ 22,926</b>	<b>\$ 119,383</b>	<b>\$ 28,740</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Assets</b>					
Cash and cash equivalents	\$ 204,960	\$ 2,711,198	\$ 190,351	\$ 88,199	\$ 202,462
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	7,148	675,048	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	(160)	-	-	-	-
<b>Total Assets</b>	<u>\$ 211,948</u>	<u>\$ 3,386,246</u>	<u>\$ 190,351</u>	<u>\$ 88,199</u>	<u>\$ 202,462</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,643	-	-	2,135
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	88,199	-
<b>Total Liabilities</b>	<u>-</u>	<u>1,643</u>	<u>-</u>	<u>88,199</u>	<u>2,135</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	211,948	3,384,603	190,351	-	200,327
<b>Total Fund Balances</b>	<u>211,948</u>	<u>3,384,603</u>	<u>190,351</u>	<u>-</u>	<u>200,327</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 211,948</u>	<u>\$ 3,386,246</u>	<u>\$ 190,351</u>	<u>\$ 88,199</u>	<u>\$ 202,462</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2023**

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 291,341	\$ 1,900,049	\$ 3,296,586	\$ 3,158,997	\$ 121,213,451
Investments	-	-	-	-	13,015,673
Taxes receivable, net	-	-	-	-	1,228,701
Grants receivable	646,108	-	-	-	1,351,209
Other receivables	-	-	-	-	62,772
Due from other funds	-	-	169,602	-	577,649
<b>Total Assets</b>	<b>\$ 937,449</b>	<b>\$ 1,900,049</b>	<b>\$ 3,466,188</b>	<b>\$ 3,158,997</b>	<b>\$ 137,449,455</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 167,565
Due to other funds	419,660	29,490	283,884	26,639	3,167,768
Due to other governments	-	-	-	417,074	3,637,115
Unearned revenues	517,789	-	3,182,304	-	3,797,329
<b>Total Liabilities</b>	<b>937,449</b>	<b>29,490</b>	<b>3,466,188</b>	<b>443,713</b>	<b>10,769,777</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	1,228,701
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,228,701</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	-	1,870,559	-	2,715,284	125,450,977
<b>Total Fund Balances</b>	<b>-</b>	<b>1,870,559</b>	<b>-</b>	<b>2,715,284</b>	<b>125,450,977</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 937,449</b>	<b>\$ 1,900,049</b>	<b>\$ 3,466,188</b>	<b>\$ 3,158,997</b>	<b>\$ 137,449,455</b>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,669,685
Sales taxes	11,065,035	-	-	-	-
Fines and fees	-	-	-	-	4,397,750
Intergovernmental	-	1,772,895	594,384	243,718	142,270
Earnings on investments	1,468,156	366,787	48	392,347	411,039
Miscellaneous	-	-	-	1,700	88,006
<b>Total Revenues</b>	<b>12,533,191</b>	<b>2,139,682</b>	<b>594,432</b>	<b>637,765</b>	<b>22,708,750</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	(1)	13,264,154	-
Construction and maintenance	2,117,098	665	282,905	-	19,005,755
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>238,820</b>	<b>2,536</b>	<b>-</b>	<b>73,803</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,355,918</b>	<b>3,201</b>	<b>282,904</b>	<b>13,337,957</b>	<b>19,005,755</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>10,177,273</b>	<b>2,136,481</b>	<b>311,528</b>	<b>(12,700,192)</b>	<b>3,702,995</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	(189,045)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,056,931</b>	<b>-</b>
Net Change in Fund Balances	10,177,273	2,136,481	311,528	4,356,739	3,702,995
<b>Fund Balances, Beginning of Year</b>	<b>42,908,078</b>	<b>10,879,491</b>	<b>-</b>	<b>1,807,724</b>	<b>7,923,318</b>
<b>Fund Balances, End of Period</b>	<b>\$ 53,085,351</b>	<b>\$ 13,015,972</b>	<b>\$ 311,528</b>	<b>\$ 6,164,463</b>	<b>\$ 11,626,313</b>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
<b>Revenues</b>					
Property taxes	\$ 10,219,267	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	342,422	53,428
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	632,386	31,363	59	27,778	1,171
Miscellaneous	131,174	-	46,651	-	-
<b>Total Revenues</b>	<u>10,982,827</u>	<u>98,267</u>	<u>46,710</u>	<u>370,200</u>	<u>100,139</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	406,678	-
Construction and maintenance	9,590,460	-	-	-	-
Health and human services	-	-	20,723	-	-
Public safety	-	-	-	-	59,068
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>9,590,460</u>	<u>-</u>	<u>20,723</u>	<u>406,678</u>	<u>59,068</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,392,367</u>	<u>98,267</u>	<u>25,987</u>	<u>(36,478)</u>	<u>41,071</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,392,367	98,267	25,987	(36,478)	41,071
<b>Fund Balances, Beginning of Year</b>	<u>16,335,393</u>	<u>1,325,624</u>	<u>17,056</u>	<u>1,251,557</u>	<u>608,519</u>
<b>Fund Balances, End of Period</b>	<u>\$ 17,727,760</u>	<u>\$ 1,423,891</u>	<u>\$ 43,043</u>	<u>\$ 1,215,079</u>	<u>\$ 649,590</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	(1)	8,907	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	20	194	320	105	-
Miscellaneous	-	49,442	(1)	-	10,398
<b>Total Revenues</b>	<u>20</u>	<u>49,635</u>	<u>9,226</u>	<u>105</u>	<u>10,398</u>
<b>Expenditures</b>					
Current:					
General administration	3,305	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	33,278	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>3,304</u>	<u>33,278</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(3,284)	16,357	9,226	104	10,397
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,284)	16,357	9,226	104	10,397
<b>Fund Balances, Beginning of Year</b>	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
<b>Fund Balances, End of Period</b>	<u>\$ 8,453</u>	<u>\$ 115,088</u>	<u>\$ 176,996</u>	<u>\$ 55,983</u>	<u>\$ 241,800</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	580	-	-	1,279,792	-
Intergovernmental	19,133	-	70,000	-	-
Earnings on investments	-	8	429	-	5,124
Miscellaneous	-	2,925	-	-	15,864
<b>Total Revenues</b>	<u>19,713</u>	<u>2,933</u>	<u>70,429</u>	<u>1,279,792</u>	<u>20,988</u>
<b>Expenditures</b>					
Current:					
General administration	-	13,070	67,371	1,049,848	1
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	78,933	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>5,467</u>	<u>13,070</u>	<u>67,371</u>	<u>1,128,781</u>	<u>22,228</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	14,246	(10,137)	3,058	151,011	(1,240)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	14,246	(10,137)	3,058	151,011	(1,240)
<b>Fund Balances, Beginning of Year</b>	<u>24,787</u>	<u>10,137</u>	<u>194,059</u>	<u>6,245,638</u>	<u>71,723</u>
<b>Fund Balances, End of Period</b>	<u>\$ 39,033</u>	<u>\$ -</u>	<u>\$ 197,117</u>	<u>\$ 6,396,649</u>	<u>\$ 70,483</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	785	-	-
Intergovernmental	-	9,604	-	49,989	376,078
Earnings on investments	684	5,962	-	241	-
Miscellaneous	283,050	1,938,686	-	-	-
<b>Total Revenues</b>	<u>283,734</u>	<u>1,954,252</u>	<u>785</u>	<u>50,230</u>	<u>376,078</u>
<b>Expenditures</b>					
Current:					
General administration	467,017	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	80,387	-	-	376,078
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,273,821	-	63,599	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>467,017</u>	<u>1,354,208</u>	<u>-</u>	<u>63,599</u>	<u>376,078</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(183,283)	600,044	785	(13,369)	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(183,283)	600,044	785	(13,369)	-
<b>Fund Balances, Beginning of Year</b>	<u>403,639</u>	<u>3,351,572</u>	<u>22,141</u>	<u>131,784</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 220,356</u>	<u>\$ 3,951,616</u>	<u>\$ 22,926</u>	<u>\$ 118,415</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	3,585	1,224,385	189,820	39,210	159,702
Earnings on investments	182	603	532	71	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>3,767</u>	<u>1,224,988</u>	<u>190,352</u>	<u>39,281</u>	<u>159,702</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	78,827
Construction and maintenance	-	-	-	-	-
Health and human services	72,946	1,045,467	1	-	-
Public safety	-	-	-	21,455	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	79,403	-	17,826	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	99,515	-	-	-
<b>Total Expenditures</b>	<u>72,945</u>	<u>1,224,385</u>	<u>1</u>	<u>39,281</u>	<u>78,827</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(69,178)	603	190,351	-	80,875
<b>Other Financing Sources (Uses)</b>					
Transfers in	246,033	3,384,000	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>246,033</u>	<u>3,384,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	176,855	3,384,603	190,351	-	80,875
<b>Fund Balances, Beginning of Year</b>	<u>35,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,452</u>
<b>Fund Balances, End of Period</b>	<u>\$ 211,948</u>	<u>\$ 3,384,603</u>	<u>\$ 190,351</u>	<u>\$ -</u>	<u>\$ 200,327</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Nine Months Ended June 30, 2023**

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,888,952
Sales taxes	-	-	-	-	11,065,035
Fines and fees	-	337,344	1,631,160	-	8,052,167
Intergovernmental	2,185,708	-	2,138,690	-	9,331,615
Earnings on investments	-	-	129,062	-	3,474,671
Miscellaneous	-	5,625	7,017	1,451,726	4,032,263
<b>Total Revenues</b>	<u>2,185,708</u>	<u>342,969</u>	<u>3,905,929</u>	<u>1,451,726</u>	<u>63,844,703</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	1,600,612
Financial administration	-	-	-	-	22,227
Administration of justice	2,185,709	373,474	3,905,929	-	20,755,635
Construction and maintenance	-	-	-	-	30,996,883
Health and human services	-	-	-	-	1,139,137
Public safety	-	-	-	736,465	2,154,409
Libraries and education	-	-	-	-	33,277
<b>Capital Outlay</b>	-	-	-	-	412,388
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	99,515
<b>Total Expenditures</b>	<u>2,185,709</u>	<u>373,474</u>	<u>3,905,929</u>	<u>736,465</u>	<u>57,214,083</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1)	(30,505)	-	715,261	6,630,620
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	-	-	(189,045)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,686,964</u>
Net Change in Fund Balances	(1)	(30,505)	-	715,261	27,317,584
<b>Fund Balances, Beginning of Year</b>	<u>1</u>	<u>1,901,064</u>	<u>-</u>	<u>2,000,023</u>	<u>98,133,393</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 1,870,559</u>	<u>\$ -</u>	<u>\$ 2,715,284</u>	<u>\$ 125,450,977</u>

**FORT BEND COUNTY, TEXAS**  
**CAPITAL PROJECT SUB- FUND DESCRIPTIONS**

**Capital Project Sub- Funds**

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

<b>Fund Number</b>	<b>Fund Description</b>
750	Certificates of Obligation, Series 2017
754	Central Appraisal District Phase 2 Expansion
756	Facilities Limited Tax Bonds, Series 2019
764	Drainage District Permanent Imp. Bonds, Series 2020
765	Drainage District Projects Tax Notes / CO
766	Certificates of Obligation, Series 2020A
768	Tax Notes, Series 2020
770	Parks Bond Projects (2020 Election)
771	Tax Notes, Series 2021
772	Certificates of Obligation, Series 2022
773	Tax Note, Series 2022
774	Unlimited Tax Road Bonds, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
776	Certificates of Obligation, Series 2023

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**June 30, 2023**

Fund Number	MAJ-750 Certificates of Obligation, Series 2017	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 2,414,777	\$ 15,699,609
Other receivables	-	33,310	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 33,310</u>	<u>\$ 2,414,777</u>	<u>\$ 15,699,609</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 536,841	\$ 355,544
Due to other funds	-	1,380,638	3,541	56,515
<b>Total Liabilities</b>	<u>-</u>	<u>1,380,638</u>	<u>540,382</u>	<u>412,059</u>
<b>Fund Balances</b>				
Restricted	-	(1,347,328)	1,874,395	15,287,550
<b>Total Fund Balances</b>	<u>-</u>	<u>(1,347,328)</u>	<u>1,874,395</u>	<u>15,287,550</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 33,310</u>	<u>\$ 2,414,777</u>	<u>\$ 15,699,609</u>

The deficit fund balance in individual 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**  
**June 30, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 546,590	\$ 1,184,723	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 546,590</u>	<u>\$ 1,184,723</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 172,680
Due to other funds	6,206,169	-	-	7,961,667
<b>Total Liabilities</b>	<u>6,206,169</u>	<u>533,713</u>	<u>-</u>	<u>8,134,347</u>
<b>Fund Balances</b>				
Restricted	(6,206,169)	12,877	1,184,723	(8,134,347)
<b>Total Fund Balances</b>	<u>(6,206,169)</u>	<u>12,877</u>	<u>1,184,723</u>	<u>(8,134,347)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 546,590</u>	<u>\$ 1,184,723</u>	<u>\$ -</u>

The deficit fund balance in individual 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**  
**June 30, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 28,974,780	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,974,780</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 82,191	\$ -
Due to other funds	-	-	18,653	(157)
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>100,844</u>	<u>(157)</u>
<b>Fund Balances</b>				
Restricted	-	-	28,873,936	157
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>28,873,936</u>	<u>157</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,974,780</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**June 30, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	<u>2023</u>	<u>2023</u>	
<b>Assets</b>			
Cash and cash equivalents	\$ 24,781,019	\$ 10,883,788	\$ 84,485,286
Other receivables	-	-	33,310
<b>Total Assets</b>	<u>\$ 24,781,019</u>	<u>\$ 10,883,788</u>	<u>\$ 84,518,596</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Retainage payable	\$ 2,959,097	\$ 660,875	\$ 5,300,941
Due to other funds	416,791	76,031	16,119,848
<b>Total Liabilities</b>	<u>3,375,888</u>	<u>736,906</u>	<u>21,420,789</u>
<b>Fund Balances</b>			
Restricted	<u>21,405,131</u>	<u>10,146,882</u>	<u>63,097,807</u>
<b>Total Fund Balances</b>	<u>21,405,131</u>	<u>10,146,882</u>	<u>63,097,807</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 24,781,019</u>	<u>\$ 10,883,788</u>	<u>\$ 84,518,596</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Nine Months Ended June 30, 2023**

<b>Fund Number</b>	<b>MAJ-750 Certificates of Obligation, Series 2017</b>	<b>MAJ-754 Central Appraisal District Phase 2 Expansion</b>	<b>MAJ-756 Facilities Limited Tax Bonds, Series 2019</b>	<b>MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	566	29,107	107,612	548,690
Miscellaneous	-	87,150	-	-
<b>Total Revenues</b>	<u>566</u>	<u>116,257</u>	<u>107,612</u>	<u>548,690</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	917,740
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,825	-
<b>Capital Outlay</b>	(1)	-	1,418,641	1,233,890
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>-</u>	<u>1,422,507</u>	<u>2,151,630</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>567</u>	<u>116,257</u>	<u>(1,314,895)</u>	<u>(1,602,940)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(372,689)	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(372,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(372,122)	116,257	(1,314,895)	(1,602,940)
<b>Fund Balances, Beginning of Year</b>	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ (1,347,328)</u>	<u>\$ 1,874,395</u>	<u>\$ 15,287,550</u>

The deficit fund balance in individual 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.

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Nine Months Ended June 30, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	39,236	44,345	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>39,236</u>	<u>44,345</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,724,580
<b>Capital Outlay</b>	1,668,114	1,198,402	370,443	4,676,724
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>1,668,114</u>	<u>1,198,402</u>	<u>370,443</u>	<u>6,401,304</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,668,114)</u>	<u>(1,159,166)</u>	<u>(326,098)</u>	<u>(6,401,304)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,668,114)	(1,159,166)	(326,098)	(6,401,304)
<b>Fund Balances, Beginning of Year</b>	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>	<u>(1,733,043)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (6,206,169)</u>	<u>\$ 12,877</u>	<u>\$ 1,184,723</u>	<u>\$ (8,134,347)</u>

The deficit fund balance in individual 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 Nine Months Ended June 30, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 361,697
Earnings on investments	186	10,463	786,077	1,093
Miscellaneous	-	-	-	6,291
<b>Total Revenues</b>	<u>186</u>	<u>10,463</u>	<u>786,077</u>	<u>369,081</u>
<b>Expenditures</b>				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	84,823	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
<b>Capital Outlay</b>	-	200,376	1,698,568	(16,415,502)
<b>Debt Service:</b>				
Bond issuance costs	-	-	128,750	-
<b>Total Expenditures</b>	<u>-</u>	<u>391,872</u>	<u>1,912,141</u>	<u>(15,710,813)</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>186</u>	<u>(381,409)</u>	<u>(1,126,064)</u>	<u>16,079,894</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(141,237)	-	-	-
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(141,237)</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	(141,051)	(381,409)	28,873,936	16,079,894
<b>Fund Balances, Beginning of Year</b>	<u>141,051</u>	<u>381,409</u>	<u>-</u>	<u>(16,079,737)</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,873,936</u>	<u>\$ 157</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Nine Months Ended June 30, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	2023	2023	
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ 361,697
Earnings on investments	929	453	1,568,757
Miscellaneous	-	-	93,441
<b>Total Revenues</b>	<u>929</u>	<u>453</u>	<u>2,023,895</u>
<b>Expenditures</b>			
Current:			
General administration	-	1,177,247	1,248,588
Administration of justice	-	2,380,081	2,385,562
Construction and maintenance	35,346,230	12,142	37,099,352
Health and human services	-	8,446	24,644
Public safety	-	1,361,920	1,421,778
Parks and recreation	-	-	1,731,295
<b>Capital Outlay</b>	32,801,295	22,094,924	50,945,874
<b>Debt Service:</b>			
Bond issuance costs	786,042	295,817	1,210,609
<b>Total Expenditures</b>	<u>68,933,567</u>	<u>27,351,666</u>	<u>96,090,832</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<u>(68,932,638)</u>	<u>(27,351,213)</u>	<u>(94,066,937)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	-	-	(513,926)
General obligation bonds issued	82,130,000	33,775,000	145,905,000
Premium on general obligation bonds issued	8,638,399	3,723,095	12,361,494
<b>Total Other Financing Sources (Uses)</b>	<u>90,768,399</u>	<u>37,498,095</u>	<u>157,752,568</u>
Net Change in Fund Balances	21,835,761	10,146,882	63,685,631
<b>Fund Balances, Beginning of Year</b>	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
<b>Fund Balances, End of Period</b>	<u>\$ 21,405,131</u>	<u>\$ 10,146,882</u>	<u>\$ 63,097,808</u>



## **BUDGETARY SCHEDULES**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Nine Months Ended June 30, 2023**

	<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>
<b>Revenues</b>					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 311,146,435	\$ (3,326,499)	99%
Fines and fees	38,817,436	38,817,436	32,498,256	(6,319,180)	84%
Intergovernmental	3,876,826	3,876,826	7,394,499	3,517,673	191%
Earnings on investments	1,566,852	1,995,925	7,088,651	5,092,726	355%
Miscellaneous	3,223,745	3,241,563	2,460,114	(781,449)	76%
<b>Total Revenues</b>	<u>361,957,793</u>	<u>362,404,684</u>	<u>360,587,955</u>	<u>(1,816,729)</u>	<u>99%</u>
<b>Expenditures</b>					
Current:					
General administration	94,107,018	80,991,620	57,126,902	23,864,718	71%
Financial administration	12,399,374	13,675,108	9,833,372	3,841,736	72%
Administration of justice	100,142,896	104,454,224	76,381,693	28,072,531	73%
Construction and maintenance	4,121,528	4,262,356	2,864,955	1,397,401	67%
Health and human services	36,008,301	40,681,905	24,301,315	16,380,590	60%
Cooperative services	1,209,740	1,300,387	831,857	468,530	64%
Public safety	63,965,059	65,776,535	43,915,048	21,861,487	67%
Parks and recreation	4,924,643	5,194,112	3,518,319	1,675,793	68%
Libraries and education	21,157,038	21,737,808	15,035,677	6,702,131	69%
<b>Capital Outlay</b>	<u>-</u>	<u>33,331</u>	<u>33,313</u>	<u>18</u>	<u>100%</u>
<b>Total Expenditures</b>	<u>338,035,597</u>	<u>338,107,386</u>	<u>233,842,451</u>	<u>104,264,935</u>	<u>69%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,922,196</u>	<u>24,297,298</u>	<u>126,745,504</u>	<u>102,448,206</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	189,045	189,045	
Transfers (out)	(17,423,978)	(38,109,638)	(41,000,054)	(2,890,416)	
Debt issued	-	19,935,000	19,935,000	-	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,423,978)</u>	<u>(18,174,638)</u>	<u>(20,876,009)</u>	<u>(2,701,371)</u>	
<b>Net Change in Fund Balances</b>					
- budgetary basis	6,498,218	6,122,660	105,869,495	99,746,835	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
			(12,078,475)		
<b>Fund Balances, Beginning of Year</b>	<u>125,534,789</u>	<u>125,534,789</u>	<u>125,534,789</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 132,033,007</u>	<u>\$ 131,657,449</u>	<u>\$ 219,325,809</u>	<u>\$ 87,668,360</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS**

**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**

*For the Nine Months Ended June 30, 2023*

**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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 360,587,955	\$ 27,112,499	\$ 387,700,456
Expenditures	233,842,451	39,190,976	273,033,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	126,745,504	(12,078,477)	114,667,029
<b>Other Financing Sources (Uses)</b>			
Transfers in	189,045	-	189,045
Transfers (out)	(41,000,054)	-	(41,000,054)
Proceeds from debt issuance	19,935,000	-	19,935,000
Other Financing Sources (Uses)	(20,876,009)	-	(20,876,009)
<b>Net Change in Fund Balance</b>	105,869,495	(12,078,477)	93,791,020
<b>Fund Balance, Beginning of Year</b>			124,193,258
<b>Fund Balance, End of Period</b>			<u>\$ 217,984,278</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Nine Months Ended June 30, 2023**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 91,466,354	\$ (566,866)	99%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	1,571,372	1,545,372	6044%
Miscellaneous	1,297,048	1,297,048	455,888	(841,160)	35%
<b>Total Revenues</b>	<b>95,080,018</b>	<b>95,080,018</b>	<b>97,667,376</b>	<b>2,587,358</b>	<b>103%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	68,212,011	68,212,011	45,044,819	23,167,192	66%
Interest and fiscal charges	31,556,930	31,556,930	16,891,553	14,665,377	54%
Debt issuance costs	-	-	147,495	(147,495)	0%
<b>Total Expenditures</b>	<b>99,983,881</b>	<b>99,983,881</b>	<b>62,083,867</b>	<b>37,900,014</b>	<b>62%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(4,903,863)</b>	<b>(4,903,863)</b>	<b>35,583,509</b>	<b>40,487,372</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	702,970	702,970	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>702,970</b>	<b>702,970</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(4,903,863)</b>	<b>(4,903,863)</b>	<b>36,286,479</b>	<b>41,190,342</b>	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>15,049,126</b>	<b>15,049,126</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 8,838,718</b>	<b>\$ 10,145,263</b>	<b>\$ 51,335,605</b>	<b>\$ 41,190,342</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Lease initiation</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 97,667,376	\$ -	\$ 97,667,376
Expenditures	62,083,867	3,709,670	65,793,537
<b>Excess of Revenues Over Expenditures</b>	<b>35,583,509</b>	<b>(3,709,670)</b>	<b>31,873,839</b>
<b>Other Financing Sources (uses)</b>	<b>702,970</b>	<b>3,925,367</b>	<b>4,628,337</b>
<b>Net Change in Fund Balance</b>	<b>36,286,479</b>	<b>215,697</b>	<b>36,502,176</b>
<b>Fund Balance, Beginning of Year</b>			<b>15,049,126</b>
<b>Fund Balance, End of Period</b>			<b>\$ 51,551,302</b>

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCE - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

**For the Nine Months Ended June 30, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,669,685	\$ (131,125)	99%
Fines and fees	7,488,058	7,488,058	4,397,750	(3,090,308)	59%
Earnings on investments	10,000	10,000	411,039	401,039	4110%
Miscellaneous	220,000	220,000	88,006	(131,994)	40%
<b>Total Revenues</b>	<u>25,518,868</u>	<u>25,518,868</u>	<u>22,708,750</u>	<u>(2,810,118)</u>	<u>89%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	8,256,203	4,169,596	66%
Operating costs	15,735,720	15,724,720	10,689,741	5,034,979	68%
Information technology costs	15,996	26,996	10,890	16,106	40%
Capital acquisitions	197,664	197,664	100,204	97,460	51%
<b>Total Expenditures</b>	<u>28,375,179</u>	<u>28,375,179</u>	<u>19,057,038</u>	<u>9,318,141</u>	<u>67%</u>
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	3,651,712	6,508,023	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	51,283	-	
<b>Fund Balances, Beginning of Year</b>	9,220,507	7,923,318	7,923,318	-	
<b>Fund Balances, End of Period</b>	<u>\$ 6,364,196</u>	<u>\$ 5,067,007</u>	<u>\$ 11,626,313</u>	<u>\$ 6,559,306</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 22,708,750	\$ -	\$ 22,708,750
Expenditures	19,057,038	(51,283)	19,005,755
<b>Net Change in Fund Balance</b>	3,651,712	51,283	3,702,995
<b>Fund Balance, Beginning of Year</b>			7,923,318
<b>Fund Balance, End of Period</b>			<u>\$ 11,626,313</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Nine Months Ended June 30, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,219,267	\$ (225,920)	98%
Earnings on investments	15,000	15,000	632,385	617,385	4216%
Miscellaneous	95,000	95,000	131,174	36,174	138%
<b>Total Revenues</b>	<u>10,555,187</u>	<u>10,555,187</u>	<u>10,982,826</u>	<u>427,639</u>	<u>104%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	5,093,456	2,408,849	68%
Operating costs	3,263,223	3,256,374	1,753,065	1,503,309	54%
Information technology costs	4,100	9,425	4,576	4,849	49%
Capital acquisitions	58,980	58,980	16,287	42,693	28%
<b>Total Expenditures</b>	<u>10,828,608</u>	<u>10,827,084</u>	<u>6,867,384</u>	<u>3,959,700</u>	<u>63%</u>
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	4,115,442	4,387,339	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2,723,075)	-	
<b>Fund Balances, Beginning of Year</b>	15,394,569	16,335,393	16,335,393	-	
<b>Fund Balances, End of Period</b>	<u>\$ 15,121,148</u>	<u>\$ 16,063,496</u>	<u>\$ 17,727,760</u>	<u>\$ 1,664,264</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,982,826	\$ 1	\$ 10,982,827
Expenditures	<u>6,867,384</u>	<u>2,723,076</u>	<u>9,590,460</u>
<b>Net Change in Fund Balance</b>	4,115,442	(2,723,075)	1,392,367
<b>Fund Balance, Beginning of Year</b>			16,335,393
<b>Fund Balance, End of Period</b>			<u>\$ 17,727,760</u>

**Enterprise Fund**

**EPICenter Operations Fund**

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility scheduled for opening in Summer of 2023. This includes fund 860.

**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**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
*June 30, 2023*

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 103,083	\$ 22,228,710
Due from other funds	-	4,565,867
Other receivables	-	27,718
<b>Total Current Assets</b>	<b>103,083</b>	<b>26,822,295</b>
Noncurrent Assets:		
Capital assets, not being depreciated	2,422,860	-
Capital assets, net of accumulated depreciation	-	526,316
<b>Total Noncurrent Assets</b>	<b>2,422,860</b>	<b>526,316</b>
<b>Total Assets</b>	<b>2,525,943</b>	<b>27,348,611</b>
<b>Liabilities</b>		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	112,310	-
Due to other funds	2,310,550	411,751
Due to others	103,083	-
<b>Total Current Liabilities</b>	<b>2,525,943</b>	<b>3,745,543</b>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>5,978,653</b>
<b>Total Liabilities</b>	<b>2,525,943</b>	<b>9,724,196</b>
<b>Net Position</b>		
Net investment in capital assets	-	526,316
Unrestricted	-	17,098,099
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ 17,624,415</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**PROPRIETARY FUNDS**  
*For the Nine Months Ended June 30, 2023*

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>		
Charges for services	\$ -	\$ 60,881,018
<b>Total Operating Revenues</b>	<u>-</u>	<u>60,881,018</u>
<b>Operating Expenses</b>		
Contractual services	-	5,536,825
Benefits provided	-	69,810,987
Depreciation	-	30,180
Capital outlay	-	-
<b>Total Operating Expenses</b>	<u>-</u>	<u>75,377,992</u>
<b>Operating Income</b>	-	(14,496,974)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	5,282
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>5,282</u>
<b>(Loss) before transfers</b>	-	(14,491,692)
<b>Transfers in</b>		<u>19,935,000</u>
Change in Net Position	-	5,443,308
<b>Total Net Position, Beginning of Year</b>	<u>-</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ -</u>	<u>\$ 17,624,415</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Nine Months Ended June 30, 2023**

	<u>Business-Type</u> <u>Activities</u> <u>Enterprise</u>	<u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<b>Cash Flows from Operating Activities</b>		
Charges for services		\$ 61,923,467
Payment of benefits	-	(69,810,987)
Payments for services	-	(3,555,336)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>-</u>	<u>(11,442,856)</u>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	5,282
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>5,282</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Payments from bond construction fund	103,083	-
Transfers from other funds	-	19,935,000
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>103,083</u>	<u>19,935,000</u>
<b>Net Cash Flows from Capital Related Financing Activities</b>		
Transfers from other funds	2,310,550	
Purchase of capital assets	(2,310,550)	(9,120)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>(9,120)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	103,083	8,488,306
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>-</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 103,083</u>	<u>\$ 22,228,708</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income	\$ -	\$ (14,496,974)
Adjustments to operations:		
Depreciation	-	30,180
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	998,052
Decrease (Increase) in other receivables	-	44,397
Increase (Decrease) in due to other funds	-	101,374
<b>Total Adjustments</b>	<u>-</u>	<u>3,054,118</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
*June 30, 2023*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 9,589,169	\$ 12,639,541	\$ 22,228,710
Due from other funds	3,525,813	1,040,054	4,565,867
Other receivables	-	27,718	27,718
Total Current Assets	<u>13,114,982</u>	<u>13,707,313</u>	<u>26,822,295</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	526,316	-	526,316
Total Noncurrent Assets	<u>526,316</u>	<u>-</u>	<u>526,316</u>
<b>Total Assets</b>	<u>13,641,298</u>	<u>13,707,313</u>	<u>27,348,611</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	411,751	-	411,751
Total Current Liabilities	<u>411,751</u>	<u>3,333,792</u>	<u>3,745,543</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
<b>Total Liabilities</b>	<u>6,390,404</u>	<u>3,333,792</u>	<u>9,724,196</u>
<b>Net Position</b>			
Net investment in capital assets	526,316	-	526,316
Unrestricted	<u>6,724,578</u>	<u>10,373,521</u>	<u>17,098,099</u>
<b>Total Net Position</b>	<u>\$ 7,250,894</u>	<u>\$ 10,373,521</u>	<u>\$ 17,624,415</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
**For the Nine Months Ended June 30, 2023**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 54,472,761	\$ 6,408,257	\$ 60,881,018
<b>Total Operating Revenues</b>	<u>54,472,761</u>	<u>6,408,257</u>	<u>60,881,018</u>
<b>Operating Expenses</b>			
Contractual services	5,088,521	448,304	5,536,825
Benefits provided	62,152,002	7,658,985	69,810,987
Depreciation	30,180	-	30,180
<b>Total Operating Expenses</b>	<u>67,270,703</u>	<u>8,107,289</u>	<u>75,377,992</u>
<b>Operating Income (Loss)</b>	(12,797,942)	(1,699,032)	(14,496,974)
<b>Non-Operating Revenues</b>			
Earnings on investments	5,282	-	5,282
<b>Total Non-Operating Revenues</b>	<u>5,282</u>	<u>-</u>	<u>5,282</u>
<b>Loss before transfers</b>	(12,792,660)	(1,699,032)	(14,491,692)
<b>Transfers in</b>	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
Change in Net Position	7,142,340	(1,699,032)	5,443,308
<b>Total Net (Deficit), Beginning of Year</b>	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ 7,250,894</u>	<u>\$ 10,373,521</u>	<u>\$ 17,624,415</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Nine Months Ended June 30, 2023**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 55,680,840	\$ 6,242,627	\$ 61,923,467
Payment of benefits	(62,152,002)	(7,658,985)	(69,810,987)
Payments for services	(4,921,525)	1,366,189	(3,555,336)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(11,392,687)</u>	<u>(50,169)</u>	<u>(11,442,856)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	5,282	-	5,282
<b>Net Cash Provided by Investing Activities</b>	<u>5,282</u>	<u>-</u>	<u>5,282</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Transfers from other funds	19,935,000	-	19,935,000
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	8,538,475	(50,169)	8,488,306
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 9,589,169</u>	<u>\$ 12,639,539</u>	<u>\$ 22,228,708</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ (12,797,942)	\$ (1,699,032)	\$ (14,496,974)
Adjustments to operations:			
Depreciation	30,180	-	30,180
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	1,163,682	(165,630)	998,052
Decrease (Increase) in other receivables	44,397	-	44,397
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	166,996	(65,622)	101,374
Increase (Decrease) in benefits payable	-	-	-
<b>Total Adjustments</b>	<u>1,405,255</u>	<u>1,648,863</u>	<u>3,054,118</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (11,392,687)</u>	<u>\$ (50,169)</u>	<u>\$ (11,442,856)</u>

## **FORT BEND COUNTY, TEXAS**

### ***FIDUCIARY FUND DESCRIPTIONS***

#### **Other Post Employment Benefits (OPEB) Trust Fund**

The OPEB Trust Fund is used to account for the net financial position of assets set aside to service the County's OPEB liability. These amounts, held in trust, cannot be used for any other purpose. This includes Fund 916.

#### **Custodial Funds**

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 Fort Bend County or its blended component units. This includes Fund 890.

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2023**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 59,195,161
Investments	25,917,639	-
<b>Total Assets</b>	<u>25,917,639</u>	<u>59,195,161</u>
<b>Liabilities</b>		
Due to other governments		6,132,083
Due to others	-	434,562
<b>Total Liabilities</b>	<u>-</u>	<u>6,566,645</u>
<b>Net Position</b>		
Restricted for court activities		52,419,074
Restricted for tax collection		209,442
Restricted for benefits	25,917,639	
<b>Total Net Position</b>	<u>\$ 25,917,639</u>	<u>\$ 52,628,516</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Nine Months Ended June 30, 2023*

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 40,561,489
Property tax collections	-	1,580,005,924
Employer contributions	25,578,423	
Earnings of investments	339,216	1,054,394
<b>Total Additions</b>	<u>25,917,639</u>	<u>1,621,621,807</u>
<b>Deductions</b>		
Court activities		23,701,559
Property tax disbursements		1,580,487,834
<b>Total Deductions</b>	<u>-</u>	<u>1,604,189,393</u>
Change in fiduciary net position	25,917,639	17,432,414
<b>Net Position - Beginning of Year</b>	<u>-</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 25,917,639</u>	<u>\$ 52,628,516</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*June 30, 2023*

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 40,236,754	\$ 12,616,882	\$ 6,341,525	\$ 59,195,161
<b>Total Assets</b>	<u>40,236,754</u>	<u>12,616,882</u>	<u>6,341,525</u>	<u>59,195,161</u>
<b>Liabilities</b>				
Due to other governments	-	-	6,132,083	6,132,083
Due to others	<u>279,209</u>	<u>155,353</u>	<u>-</u>	<u>434,562</u>
<b>Total Liabilities</b>	<u>279,209</u>	<u>155,353</u>	<u>6,132,083</u>	<u>6,566,645</u>
Net Position				
Restricted for court activities	39,957,545	12,461,529	-	52,419,074
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>209,442</u>	<u>209,442</u>
Total Net Position	<u>\$ 39,957,545</u>	<u>\$ 12,461,529</u>	<u>\$ 209,442</u>	<u>\$ 52,628,516</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*For the Nine Months Ended June 30, 2023*

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Additions</b>				
Court collections	\$ 35,088,469	\$ 5,473,020	\$ -	\$ 40,561,489
Property tax collections	-	-	1,580,005,924	1,580,005,924
Earnings of investments	754,409	299,985	-	1,054,394
<b>Total Additions</b>	<u>35,842,878</u>	<u>5,773,005</u>	<u>1,580,005,924</u>	<u>1,621,621,807</u>
<b>Deductions</b>				
Court activities	17,167,458	6,534,101	-	23,701,559
Property tax disbursements	-	-	1,580,487,834	1,580,487,834
<b>Total Deductions</b>	<u>17,167,458</u>	<u>6,534,101</u>	<u>1,580,487,834</u>	<u>1,604,189,393</u>
Change in fiduciary net position	18,675,420	(761,096)	(481,910)	17,432,414
<b>Net Position - Beginning of Year</b>	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 39,957,545</u>	<u>\$ 12,461,529</u>	<u>\$ 209,442</u>	<u>\$ 52,628,516</u>

**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”).

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**June 30, 2023**

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 5,763,380	\$ 8,375	\$ 147,571,215	\$ 76,009,065	\$ 783,384	\$ 800	\$ 230,136,219
Investments	-	-	19,880,025	9,979,487	-	-	29,859,512
Miscellaneous receivables	46,035	-	49,845	-	-	-	95,880
Capital assets, not being depreciated	-	-	102,942,790	43,680,732	-	-	146,623,522
Capital assets, net of accumulated depreciation	-	-	200,917,330	134,577,777	-	-	335,495,107
<b>Total Assets</b>	<b>5,809,415</b>	<b>8,375</b>	<b>471,361,205</b>	<b>264,247,061</b>	<b>783,384</b>	<b>800</b>	<b>742,210,240</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	3,032,940	1,002,045	-	-	4,034,985
Due to primary government	-	-	4,391,053	2,270,187	-	-	6,661,240
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	-	254,757,944	185,152,328	-	-	451,174,660
<b>Total Liabilities</b>	<b>11,316,765</b>	<b>-</b>	<b>273,137,970</b>	<b>191,390,312</b>	<b>1,500</b>	<b>-</b>	<b>475,846,547</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	71,697,027	(15,532,169)	-	-	56,164,858
Debt service	-	-	19,741,649	9,870,089	-	-	29,611,738
Unrestricted	(5,507,350)	8,375	108,855,564	69,313,541	781,884	800	173,452,814
<b>Total Net Position (Deficit)</b>	<b>\$ (5,507,350)</b>	<b>\$ 8,375</b>	<b>\$ 200,294,240</b>	<b>\$ 63,651,461</b>	<b>\$ 781,884</b>	<b>\$ 800</b>	<b>\$ 259,229,410</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2):

Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS For the Nine Months Ended June 30, 2023**

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 (1)	Fort Bend County Surface Water Supply Corporation
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 13,674,184	\$ 35,594,956	\$ -	\$ -	\$ -
Interest on long-term debt	5,286,200	-	-	-	-
Debt service fees	5,750	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>18,966,134</b>	<b>35,594,956</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	10,237,435	23,501,662	-	-	-
Interest on long-term debt	3,038,013	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>13,275,448</b>	<b>23,501,662</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	(5,360)	-	-	-	-
<b>Corporation</b>	<b>(5,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals Component Units</b>	<b>\$ 32,236,222</b>	<b>\$ 59,096,618</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	16
<b>Total General Revenues</b>				<b>-</b>	<b>16</b>
Changes in Net Position (Deficit)				-	16
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<b>(5,507,350)</b>	<b>8,359</b>
<b>Net Position (Deficit), End of Period</b>				<b>\$ (5,507,350)</b>	<b>\$ 8,375</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government’s information.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS For the Nine Months Ended September 30, 2023**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 21,920,772	\$ -	\$ -	\$ -	\$ 21,920,772
Interest on long-term debt	(5,286,200)	-	-	-	(5,286,200)
Debt service fees	(5,750)	-	-	-	(5,750)
<b>Total Fort Bend County Toll Road Authority</b>	<b>16,628,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,628,822</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	13,264,227	-	-	13,264,227
Interest on long-term debt	-	(3,038,013)	-	-	(3,038,013)
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>10,226,214</b>	<b>-</b>	<b>-</b>	<b>10,226,214</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	5,360	5,360
<b>Corporation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,360</b>	<b>5,360</b>
<b>Totals Component Units</b>	<b>16,628,822</b>	<b>10,226,214</b>	<b>-</b>	<b>5,360</b>	<b>26,860,396</b>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	5,410,968	2,801,634		3	8,212,621
<b>Total General Revenues</b>	<b>5,410,968</b>	<b>2,801,634</b>	<b>-</b>	<b>3</b>	<b>8,212,621</b>
Changes in Net Position (Deficit)	22,039,790	13,027,848	-	5,363	35,073,017
<b>Net Position (Deficit), Beginning of Year</b>	<b>178,254,450</b>	<b>50,623,613</b>	<b>781,874</b>	<b>(4,563)</b>	<b>224,156,383</b>
<b>Net Position (Deficit), End of Period</b>	<b>\$ 200,294,240</b>	<b>\$ 63,651,461</b>	<b>\$ 781,884</b>	<b>\$ 800</b>	<b>\$ 259,229,410</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government’s information.

## **Other Financial Information**

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS**

June 30, 2023

<b>Cash and Investments</b>	<b>Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Totals Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Fiduciary Funds</b>	<b>Discretely Presented Component Units</b>
Cash deposits	\$ 46,677,200	\$ 22,119,713	\$ 68,796,913	\$ 103,083	\$ 12,649,111	2,762,832
Investment pools:						
LOGIC	37,746,527	-	37,746,527	-	-	14,091,225
TexPool	-	-	-	-	-	5,180,507
Texas CLASS	330,800,974	-	330,800,974	-	46,546,050	206,961,530
Texas Range	2,596	-	2,596	-	-	1,114
Fidelity Gov Port III FCGXX	-	-	-	-	-	1,139,011
<b>Totals cash and cash equivalents</b>	<b>415,227,297</b>	<b>22,119,713</b>	<b>437,347,010</b>	<b>103,083</b>	<b>59,195,161</b>	<b>230,136,219</b>
<b>Investments</b>						
Government Securities						
US Treasury Bills	-	-	-	-	-	6,482,592
Federal Home Loan Bank	-	-	-	-	-	23,376,920
PFM Mutual Funds	-	-	-	-	25,917,639	-
Commercial Paper	112,135,026	-	112,135,026	-	-	-
<b>Total Cash and Investments</b>	<b>\$ 527,362,323</b>	<b>\$ 22,119,713</b>	<b>\$ 549,482,036</b>	<b>\$ 103,083</b>	<b>\$ 85,112,800</b>	<b>\$ 259,995,731</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**June 30, 2023**

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> <u>%</u>	<u>Mature</u> <u>s</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal and</u> <u>Interest to</u> <u>Retirement</u>
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	6,035,000	\$ 6,575,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	32,675,000	40,933,950
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	61,095,000	74,299,750
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	52,930,000	69,812,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	66,515,000	84,115,075
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	12,270,000	14,091,330
47,550,000	* Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	27,370,000	32,359,251
4,952,549	* Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,721,072	4,278,218
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	44,550,000	61,552,700
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	30,075,000	44,437,500
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	50,710,000	84,872,500
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	23,955,000	32,395,700
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	30,760,000	36,277,902
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	20,510,000	28,953,251
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	23,615,000	31,513,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,955,000	73,426,958
33,650,000	Certificates of Obligation, Series 2022	3-00 - 5.00	2042	32,635,000	48,645,877
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	82,130,000	79,551,821
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	33,775,000	20,008,389
	<b>Total General Obligation Bonds</b>			<u>\$ 678,281,072</u>	<u>\$ 868,100,321</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**June 30, 2023**

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> <u>%</u>	<u>Mature</u> <u>s</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal and</u> <u>Interest to</u> <u>Retirement</u>
<b>Notes Payable</b>					
\$3,808,978	Mobility Tax Note, Series 2017	2.36%	2023	595,978	\$ 602,861
13,000,000	Tax Note Series 2020	1.06%	2027	9,660,000	9,918,269
3,384,000	Revenue Anticipation Notes, Series 2022	3.50%	2029	3,259,000	5,438,705
30,000,000	Tax Note Series 2022	3.50%	2029	30,000,000	34,105,500
19,895,000	Tax Anticipation Notes, Series 2023	5.00%	2024	19,935,000	708,800
	<b>Total Tax Notes</b>			<u>\$ 63,449,978</u>	<u>\$ 50,774,136</u>
<b>Capital Financing</b>					
\$100,140,000	EPICenter Financing	4.00% - 5.00%	2050	100,140,000	171,188,350
21,640,739	Axon Tasers and Cameras financing	2.297%	2031	19,770,833	20,658,802
806,885	Server upgrades	4.40%	2023	-	-
2,300,921	Phone system	3.19%	2024	506,272	551,323
771,512	Stealth Watch Server	3.26%	2024	159,374	164,573
4,861,625	Network Refresh	2.960%	2026	3,001,615	3,181,039
				<u>123,578,094</u>	<u>195,744,087</u>
<b>Leases</b>					
828,281	Elections Warehouse	2.467%	2024	112,735	119,491
209,229	Mailing Equipment	2.467%	2026	118,893	122,862
129,121	Building rentals	2.297%	2024	25,843	29,149
239,021	Land Lease	2.297%	2046	91,026	150,020
				<u>348,497</u>	<u>421,522</u>
<b>Technology Financing (SBITA)</b>					
4,411,721	Jail Software SBITA	2.297%	2027	3,371,134	3,718,556
1,909,773	Micorsoft Agreement	2.297%	2024	944,545	966,243
301,175	Solid Border Rapid 7	2.297%	2023	-	-
999,465	Enterprise	2.297%	2024	494,058	505,407
288,914	eCivis	2.297%	2025	190,414	197,000
				<u>5,000,151</u>	<u>5,387,206</u>

## **STATISTICAL SECTION**

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

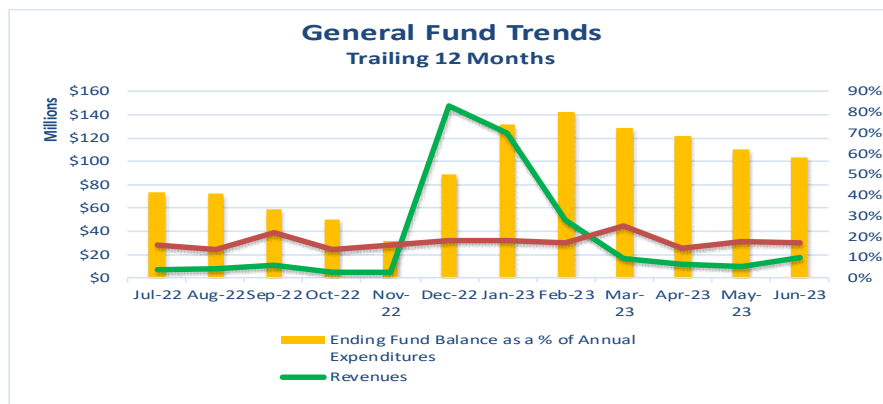
	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Revenues</b>					
Property taxes	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
Sales taxes	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
Fees and fines	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
Intergovernmental	36,899,095	39,904,787	39,673,097	47,734,683	46,630,942
Earnings on investments	848,534	878,980	1,750,631	3,434,897	6,977,865
Miscellaneous	8,243,270	7,545,715	7,913,682	9,223,274	9,275,553
<b>Total Revenues</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>
<b>Expenditures</b>					
Current:					
General administration	41,478,910	44,698,720	56,093,978	60,669,054	67,799,061
Financial administration	7,891,034	8,369,921	9,063,587	9,451,425	9,306,005
Administration of justice	77,242,153	81,411,531	89,715,917	96,057,172	99,960,008
Construction and maintenance	35,374,943	59,785,401	43,275,592	73,924,220	88,168,071
Health and human services	30,267,231	32,436,431	38,314,627	41,805,244	43,628,300
Cooperative services	944,039	973,026	1,050,282	1,048,609	1,113,328
Public safety	46,688,895	53,652,220	54,393,589	58,152,633	61,416,316
Parks and recreation	2,411,558	3,051,927	3,307,538	3,701,092	3,576,272
Libraries and education	13,613,875	14,460,419	15,215,877	15,889,947	16,989,644
<b>Capital Outlay</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>
<b>Debt Service:</b>					
Principal	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
Interest and fiscal charges	15,893,399	14,391,964	15,506,610	18,914,424	22,108,123
Bond issuance costs	234,472	1,207,260	1,316,238	599,813	558,469
<b>Total Expenditures</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	11,771,144	13,517,505	13,780,670	19,734,628	14,559,002
Transfers (out)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)
Bonds issued	-	37,365,000	96,640,000	64,550,000	58,467,549
Refunding bonds issued	18,900,000	108,225,000	73,120,000	-	-
Premium on bonds issued	2,202,026	22,059,154	34,156,271	7,965,901	7,313,675
Payments to current refunding bond agent	(21,065,913)	(126,676,501)	(89,544,194)	-	-
Tax Notes/ Capital Leases issued	-	-	-	3,808,978	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>
<b>Net Change in Fund Balances</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	11.15%	9.40%	9.83%	10.04%	10.90%

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

	Fiscal Year				Nine Months
	2019	2020	2021	2022	Ended June 30, 2023
<b>Revenues</b>					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 430,501,741
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	11,065,035
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	42,049,979
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	61,409,778
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	15,927,530
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	17,634,504
<b>Total Revenues</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>578,588,567</b>
<b>Expenditures</b>					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	69,675,953
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	9,869,251
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	101,184,790
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	70,961,190
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	61,899,465
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	831,857
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	59,750,499
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	5,249,614
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	15,078,446
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	60,247,429
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	45,044,819
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	16,991,068
Bond issuance costs	355,887	1,094,531	397,559	777,633	1,358,104
<b>Total Expenditures</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>518,142,485</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>60,446,082</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	21,768,024
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(41,703,025)
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	165,840,000
Refunding bonds issued	-	36,540,000	-	-	-
Premium on bonds issued	6,899,883	24,507,932	8,483,750	13,478,268	12,577,191
Payments to current refunding bond agent	-	(40,355,628)	-	-	-
Tax Notes/ Capital Leases issued	-	9,349,781	100,349,229	22,018,098	3,709,670
<b>Total Other Financing Sources (Uses)</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>162,191,860</b>
<b>Net Change in Fund Balances</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 222,637,942</b>
<b>Debt Service as a Percentage of</b>					
<b>  Noncapital Expenditures</b>	<b>11.23%</b>	<b>12.98%</b>	<b>11.05%</b>	<b>12.29%</b>	<b>13.55%</b>

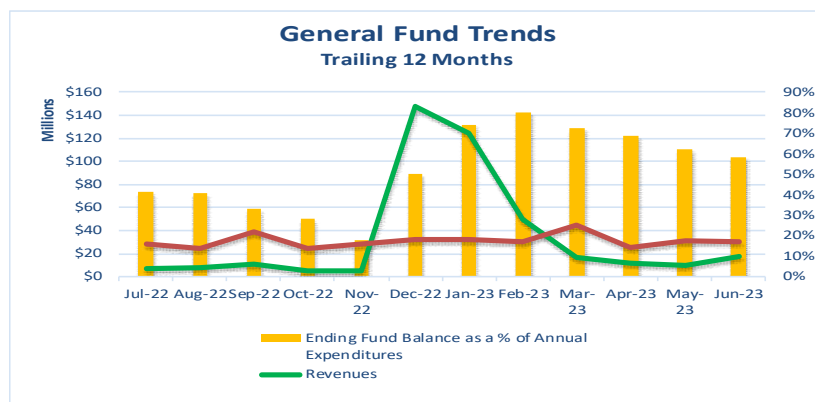
**FORT BEND COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GENERAL FUND -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**TRAILING TWELVE MONTHS**  
**(UNAUDITED)**

	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22
<b>Revenues</b>						
Property taxes	\$ (76,109)	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007
Fines and fees	3,044,418	3,341,591	3,912,463	2,183,403	2,751,576	2,683,963
Intergovernmental	2,050,669	19,829,483	5,151,393	891,313	1,082,430	2,278,162
Earnings on investments	333,019	428,917	445,022	499,783	362,054	355,890
Miscellaneous	1,549,934	(5,281,563)	1,647,018	1,126,690	1,424,147	1,672,388
<b>Total Revenues</b>	<b>6,901,931</b>	<b>18,899,854</b>	<b>11,281,547</b>	<b>4,779,507</b>	<b>5,497,191</b>	<b>147,740,410</b>
<b>Expenditures</b>						
Current:						
General administration	6,672,540	1,430,442	6,445,143	4,309,460	4,687,960	6,264,325
Financial administration	947,027	1,031,345	1,339,613	1,064,788	1,074,748	1,102,787
Administration of justice	7,680,084	8,442,852	11,107,262	7,860,431	8,124,001	8,535,731
Construction and maintenance	474,203	369,246	639,584	280,702	291,049	300,811
Health and human services	5,210,680	1,995,648	7,386,348	3,224,028	3,395,285	3,372,923
Cooperative services	156,344	80,780	191,164	72,709	70,819	72,517
Public safety	5,421,177	8,775,811	8,396,303	5,340,175	5,744,324	6,636,935
Parks and recreation	336,861	393,462	473,113	316,795	343,098	572,721
Libraries and education	1,529,172	1,662,822	2,346,890	1,365,069	1,413,255	1,676,930
Capital Outlay	(275,380)	211,906	633,455	389,975	51,646	277,192
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>28,152,708</b>	<b>24,394,314</b>	<b>38,958,875</b>	<b>24,224,132</b>	<b>25,196,185</b>	<b>28,812,872</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(21,250,777)</b>	<b>(5,494,460)</b>	<b>(27,677,328)</b>	<b>(19,444,625)</b>	<b>(19,698,994)</b>	<b>118,927,538</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	18,482	1,720	-	-	-
Transfers (out)	-	-	-	-	(17,492,009)	-
Debt issuance	-	3,384,000	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,402,482</b>	<b>1,720</b>	<b>-</b>	<b>(17,492,009)</b>	<b>-</b>
Net Change in Fund Balances	(21,250,777)	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538
<b>Fund Balances, Beginning of Period</b>	<b>175,211,621</b>	<b>153,960,848</b>	<b>151,868,870</b>	<b>124,193,262</b>	<b>104,748,637</b>	<b>67,557,634</b>
<b>Fund Balances, End of Period</b>	<b>\$ 153,960,848</b>	<b>\$ 151,868,870</b>	<b>\$ 124,193,262</b>	<b>\$ 104,748,637</b>	<b>\$ 67,557,634</b>	<b>\$ 186,485,172</b>



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

	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23
<b>Revenues</b>						
Property taxes	\$ 117,164,547	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439
Fines and fees	2,616,629	3,191,779	3,640,279	3,212,235	3,503,265	10,178,188
Intergovernmental	2,213,178	1,108,394	4,503,113	3,990,801	2,760,138	4,066,507
Earnings on investments	781,500	1,003,649	1,396,188	1,136,842	925,622	652,014
Miscellaneous	1,251,453	1,478,545	1,662,640	1,065,630	1,847,109	1,056,522
<b>Total Revenues</b>	<b>124,027,307</b>	<b>50,135,304</b>	<b>16,513,762</b>	<b>11,887,819</b>	<b>9,869,484</b>	<b>17,249,670</b>
<b>Expenditures</b>						
Current:						
General administration	12,013,060	5,199,884	17,504,583	3,948,574	5,509,453	7,443,538
Financial administration	1,138,372	1,030,756	1,163,230	1,018,314	1,263,179	977,198
Administration of justice	8,130,116	8,649,100	9,848,806	8,466,260	9,587,698	8,841,450
Construction and maintenance	304,931	306,883	362,889	311,023	356,499	350,168
Health and human services	5,236,358	4,170,955	4,529,876	3,900,714	4,726,326	3,548,973
Cooperative services	68,521	71,208	234,286	77,101	90,689	74,007
Public safety	5,998,032	5,704,608	7,348,456	6,049,868	6,901,255	6,290,267
Parks and recreation	363,887	369,391	413,289	341,198	438,234	359,706
Libraries and education	1,567,511	1,734,998	1,932,313	1,648,522	2,010,281	1,686,812
<b>Capital Outlay</b>	<b>309,502</b>	<b>429,671</b>	<b>953,366</b>	<b>61,864</b>	<b>1,107,808</b>	<b>324,419</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,130,290</b>	<b>27,667,454</b>	<b>44,291,094</b>	<b>25,823,438</b>	<b>31,991,422</b>	<b>29,896,538</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>88,897,017</b>	<b>22,467,850</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(22,121,938)</b>	<b>(12,646,868)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	189,045	-	-	-	-
Transfers (out)	-	(189,045)	-	-	(3,384,000)	(19,935,000)
Debt issuance	-	-	-	-	-	19,935,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,384,000)</b>	<b>-</b>
Net Change in Fund Balances	88,897,017	22,467,850	(27,777,332)	(13,935,619)	(25,505,938)	(12,646,868)
<b>Fund Balances, Beginning of Period</b>	<b>186,485,172</b>	<b>275,382,189</b>	<b>297,850,039</b>	<b>270,072,707</b>	<b>256,137,088</b>	<b>230,631,150</b>
<b>Fund Balances, End of Period</b>	<b>\$ 275,382,189</b>	<b>\$ 297,850,039</b>	<b>\$ 270,072,707</b>	<b>\$ 256,137,088</b>	<b>\$ 230,631,150</b>	<b>\$ 217,984,282</b>



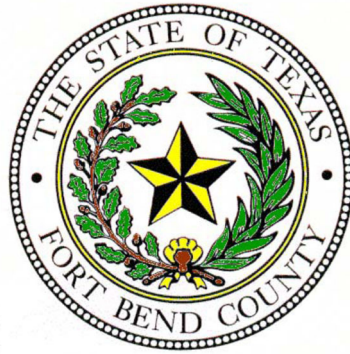
**FORT BEND COUNTY**  
**Alliance of Community Assistance Ministries**  
**ESG-16 Homelessness Prevention Application**  
**October 20, 2023**

Fort Bend County – Most Recent Audits

- Annual Comprehensive Financial Report (this document included the external audit completed 3/10/2023)
- Fort Bend County – Federal Single Audit Report – FY22
- Fort Bend County – State Single Audit Report – FY22

# FORT BEND COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended September 30, 2022



**Robert Ed Sturdivant, CPA**  
**County Auditor**

The new Caleb Rule Public Safety Annex, named in honor of Fort Bend County Precinct 4 Deputy Constable Caleb Rule, who was fatally wounded on May 29, 2020, was dedicated February 21, 2022.

The 16,800-square-foot facility serving the Katy and Fulshear areas, houses Fort Bend County Sheriff's Office deputies, and provides space for the Fort Bend County Fire Marshal's Office and the Environmental Health Department. The site includes a parking lot, vehicle fuel stations for patrol cars and a helipad to support the Sheriff's air operations.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**For the Year Ended September 30, 2022**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**

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**FORT BEND COUNTY, TEXAS**  
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# COUNTY AUDITOR

## Fort Bend County, Texas

Robert Ed Sturdivant  
County Auditor

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

March 10, 2023

To the Honorable District Judges,  
Members of the Commissioners Court,  
and Citizens of Fort Bend County (the "County"), Texas:

According to Section 114.025 of the Local Government Code of the State of Texas, the County Auditor is required to submit an annual report to the Commissioners Court and District Judges of the County. This report is published to fulfill that requirement for the fiscal year ended September 30, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Whitley Penn, LLP has issued an unmodified ("clean") opinion on Fort Bend County's financial statements for the year ended September 30, 2022. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

### **Profile of the Government**

Fort Bend County is located in the Houston metropolitan area of southeast Texas. It encompasses a total of 775.0 square miles (562,560 acres). The terrain varies from level to gently rolling with elevations from 46 to 127 feet above sea level, with an average elevation of 75 feet. US 59 traverses the center of the County from northeast to southwest, while US 90A crosses from east to west. State Highways (SH) 6, 36 and 99 provide important north-south routes. Neighboring counties are Austin, Brazoria, Harris, Waller and Wharton.

Fort Bend County has approximately 11 square miles of surface water in rivers, creeks and small lakes. The County is drained by the Brazos and San Bernard Rivers as well as Oyster Creek. The Brazos River formed a broad alluvial valley, up to ten miles wide in places. The resulting fertile soils have been a major contributing factor to the agricultural industry in the County. The three permanently floatable waterways in Fort Bend County are the Brazos River, the San Bernard River (south of Farm to Market Road 442), and Oyster Creek (south of State Highway 6). The section of the San Bernard River south of Interstate Highway 10 is a seasonally floatable waterway, shared on the west with adjacent counties. Soils vary from the rich alluvial soils in the Brazos River Valley to sandy loam and clay on the prairies. Native trees include pecan, oak, ash and cottonwood, with some old bottomland forests remaining along waterways.

The Commissioners Court, which is composed of the County Judge and four County Commissioners, is the governing body of the County. It has certain powers granted to it by the state legislature. Its duties include the approval of the budget, determination of the tax rates, approval of contracts, calling of elections, issuance of bonds, appointment of certain county officials, and the oversight responsibility of all the funds included in this report.

The County provides a full range of services to the citizens of the area. Among these services are public safety (sheriff, jail facilities, constables and fire marshal), road and bridge maintenance, drainage and flood control, health and welfare (ambulance paramedics, health and sanitation, indigent care, animal control, landfill, etc.), an eleven-branch library system, county/district judicial systems, and other state-supported programs. In accordance with standards established by the Governmental Accounting Standards Board (“GASB”), the County reports all activities for which the County, as the primary government, is financially accountable and are considered to meet the criteria of component units. The Fort Bend County Drainage District, and the Fort Bend County Assistance Districts (“CADs”), have been included in the combining statements in other supplementary information, as they are reported as blended component units. The Fort Bend County Toll Road Authority, Fort Bend Grand Parkway Toll Road Authority, Fort Bend County Surface Water Supply Corporation, Fort Bend County Housing Finance Corporation, Fort Bend County Industrial Development Corporation and East Fort Bend Development Authority have been included in the report as discretely presented component units.

Additional information about the County is available on the Fort Bend County website: <http://www.fortbendcountytexas.gov>.

## **Local Economy**

Fort Bend County continued to experience an improving local economy for fiscal year 2022. The demand for services regarding the governmental functions performed by the County continues to increase as the population grows. The Commissioners Court continues to use a conservative approach to the allocation of resources to serve the County’s needs to ensure that Fort Bend County is prepared as the local economy improves. This ongoing conservative approach will allow the County to meet the service demands of the residents in Fort Bend. The County has had no material impact to taxable values or operations as a result of the COVID-19 pandemic, therefore revenues are expected to continue at projected growth rates and expenditures continue to perform as forecasted.

## **Long-Term Financial Planning and Relevant Financial Policies**

### *Budget*

The County adopts a one-year budget through its fully coordinated financial planning process. The budget implements strategies, both financial and operational, identified through the strategic and long-range planning process to meet existing challenges and to effectively plan for future needs. The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided the citizens of Fort Bend County based on the established budget policy. Decisions are not based solely on current conditions but on the long-term welfare of the community. The budget is developed and resources allocated based on the vision, mission, and goals of the County.

The County adopts annual appropriated budgets for the General Fund, Debt Service Fund, the Drainage District Fund and the Road and Bridge Fund. The budgets legal level of budgetary control is at the category level within each fund or department.

### *Long-Term Comprehensive Plan*

The County's Long-Term Comprehensive Plan outlines goals to be accomplished by the County through its various departments. Many of the specific goals have been met, but since all are long-term, many are still in the future. The County's departments are working hard to realize these goals on a continuing basis. We intend to achieve all the goals and objectives in the plan over time. These goals are as follows:

- Assure that the County is a safe and attractive place to live, work and play.
- Utilize state-of-the-art equipment and methods appropriately in the provision and timely delivery of authorized and allowed services.
- Provide the necessary support for mobility and transportation needs in the County.
- Promote a favorable environment for retaining and expanding existing businesses while attracting a wide variety of new businesses to provide employment opportunities.
- Support environmental concerns for preservation of natural and historic resources balanced with sensitivity to the needs of development and recreation.
- Encourage cultural development and ethnic diversity.
- Develop a quality, consumer sensitive, holistic approach to health and human services that keeps pace with the County's growth.
- Actively seek to increase and coordinate volunteerism and active citizen participation that strives for the good of the County as a whole.
- Work cooperatively with other governmental entities to complement their efforts.
- Operate the County government in the most fiscally responsible manner.
- Reorganize and consolidate departments under the direction of competent, trained senior managers who report to Commissioners Court.
- Regularly consider the decisions on behalf of the County with respect to the goals set forth in the plan. Review, update, and amend the plan on an annual basis.

### *Capital Improvement Program*

The County maintains a multi-year Capital Projects Plan that includes two primary elements: facilities construction or remodeling and mobility projects. Mobility projects include all road projects fully or partially funded by the County and encompass county, municipal, and state roads.

Under the facilities construction plan for projects to be funded from the annual operating budget, all requested and anticipated construction projects are documented with annual costs of new personnel, furnishings, utilities, and other operating costs attached. Annually, the Commissioners Court selects projects from this list to be accomplished during the current fiscal year and determines the capital outlay associated with those projects. These capital costs are budgeted within Capital Outlay and moved to individual project budgets within the parent fund as the projects develop, and current year operating costs are budgeted in the applicable departmental budget.

The Commissioners Court presented a referendum to the voters in November 2020 to improve the County's road system totaling \$218.2 million and to improve the County's parks system totaling \$30.4 million, which was supported by the voters by over 60%. The County issued \$50 million from the 2017 Mobility Bond Authorization on March 25, 2022 leaving an unissued balance of \$168.2 million. These parks projects are planned to be completed within 3 years while the \$436.7 million in road projects will be completed over the next ten years.

### *Debt Policy*

The purpose of Fort Bend County's Debt Policy is to establish guidelines for the utilization of debt instruments issued by the County whether payable from County taxes or payable from certain revenues of the County. Debt instruments may include general obligation tax bonds, revenue bonds, subordinate-lien bonds, commercial paper, variable rate demand notes, variable rate auction notes, bond anticipation notes, revenue anticipation notes, tax anticipation notes and leases, as well as combinations of the foregoing. These debt instruments shall only be used to fund the lease, purchase or construction costs of capital assets; to fund infrastructure improvements and additions; to refund or defease existing debt; to fund capitalized interest; to fund costs of issuance; or to make deposits to reserve funds and other funds required or provided for in debt instruments. Debt instruments will not be used to fund operating expenses except in extreme circumstances for very short terms. This policy will apply to all debt issued by the County or any district or authority where the Commissioners Court acts as the governing body. It also may apply to those entities over which the Commissioners Court has oversight authority if the entity's governing body approves a recommendation of the Commissioners Court to adopt this policy. This debt policy does not apply to debt issued by the Housing Finance Corporation, Industrial Development Corporation, or similar agencies operating in Fort Bend County but are responsible to another entity.

The County will ensure all uses of debt instruments are in compliance with all statutory requirements, and in accordance with the guidelines contained herein, outstanding ordinances, insurance covenants, and existing agreements. Further, the County will ensure that the utilization of any debt instrument provides the most prudent and cost-effective funding possible, taking all material matters into account.

### **Major Initiatives**

Continued recovery from the COVID 19 Pandemic has been the top priority of the County since March 2020. The funds provided by the US Treasury to accomplish this task total \$333.9 million. Public assistance projects have received the greatest allocation of these federal funds by the Commissioners Court to ensure the residents and businesses within the County have the resources they need to endure the impact of the Pandemic and recover to pre-Pandemic status. Mobility and parks remain as two of the top capital priorities as the County continues to grow and develop. The heavy use of our parks system has resulted in an increased demand for expansion. The County's major roadways are already heavily congested. Therefore, mobility continues to be a primary concern. Continued residential and commercial expansion has increased the use of County roads. Right-of-way acquisitions for future roads have required more focus on future planning to prevent project delays. Completed road projects have proven to be effective in reducing congestion and enhancing safety within the County.

## Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fort Bend County, Texas, for its Annual Comprehensive Financial Report (“ACFR”) for the year ended September 30, 2021. This was the thirty sixth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated September 30, 2022. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document must be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report could not be achieved without the efficient and dedicated services of the staff of the County Auditor's Office and Whitley Penn, LLP, our independent auditor.

Respectfully submitted,



Robert E. Sturdivant, CPA  
County Auditor  
Fort Bend County, Texas

### **FORT BEND COUNTY MISSION STATEMENT**

***Fort Bend County strives to be the most family friendly community in Texas by providing a high quality, enriching and safe environment. Each department and elective office provides fast, friendly service to its customers and continually strives to be number one in efficiency and effectiveness. The Commissioners Court fulfills its leadership role by providing necessary resources to the offices and departments to accomplish their duties and goals, by establishing budgets, policies and procedures to make the most efficient uses of the resources and by actively pursuing quality businesses to locate in Fort Bend County.***



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Fort Bend County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2021

*Christopher P. Morill*

Executive Director/CEO

**FORT BEND COUNTY, TEXAS**

**LIST OF PRINCIPAL OFFICIALS**

**September 30, 2022**

**COMMISSIONERS COURT:**

County Judge  
Commissioner, Precinct #1  
Commissioner, Precinct #2  
Commissioner, Precinct #3  
Commissioner, Precinct #4

KP George  
Vincent Morales  
Grady Prestage  
Andy Meyers  
Ken DeMerchant

**OTHER COUNTY OFFICIALS:**

Tax Assessor-Collector  
County Clerk  
District Clerk  
County Treasurer  
County Auditor  
County Sheriff  
Purchasing Agent  
Director of Finance & Investments

Carmen P. Turner  
Laura Richard  
Beverly McGrew Walker  
Bill Rickert  
Robert Ed Sturdivant  
Eric Fagan  
Jaime Kovar  
Pamela Gubbels

**DISTRICT COURTS:**

Judge, 240th District Court  
Judge, 268th District Court  
Judge, 328th District Court  
Judge, 387th District Court  
Judge, 400th District Court  
Judge, 434th District Court  
Judge, 458th District Court  
Judge, 505th District Court  
District Attorney

Frank J. Fraley  
R. O'Neil Williams  
Walter Armatys  
Janet B. Heppard  
Tameika Carter  
J. Christian Becerra  
Robert L. Rolnick  
Kali Morgan  
Brian Middleton

**COUNTY COURT-AT-LAW:**

Judge, County Court-at-Law #1  
Judge, County Court-at-Law #2  
Judge, County Court-at-Law #3  
Judge, County Court-at-Law #4  
Judge, County Court-at-Law #5  
Judge, County Court-at-Law #6  
County Attorney

Christopher G. Morales  
Jeffrey A. McMeans  
Juli Mathew  
Toni Wallace  
Teana V. Watson  
Sherman Hatton Jr.  
Bridgette Smith-Lawson

**JUSTICES OF THE PEACE:**

Justice of the Peace, Precinct #1-1  
Justice of the Peace, Precinct #1-2  
Justice of the Peace, Precinct #2  
Justice of the Peace, Precinct #3  
Justice of the Peace, Precinct #4

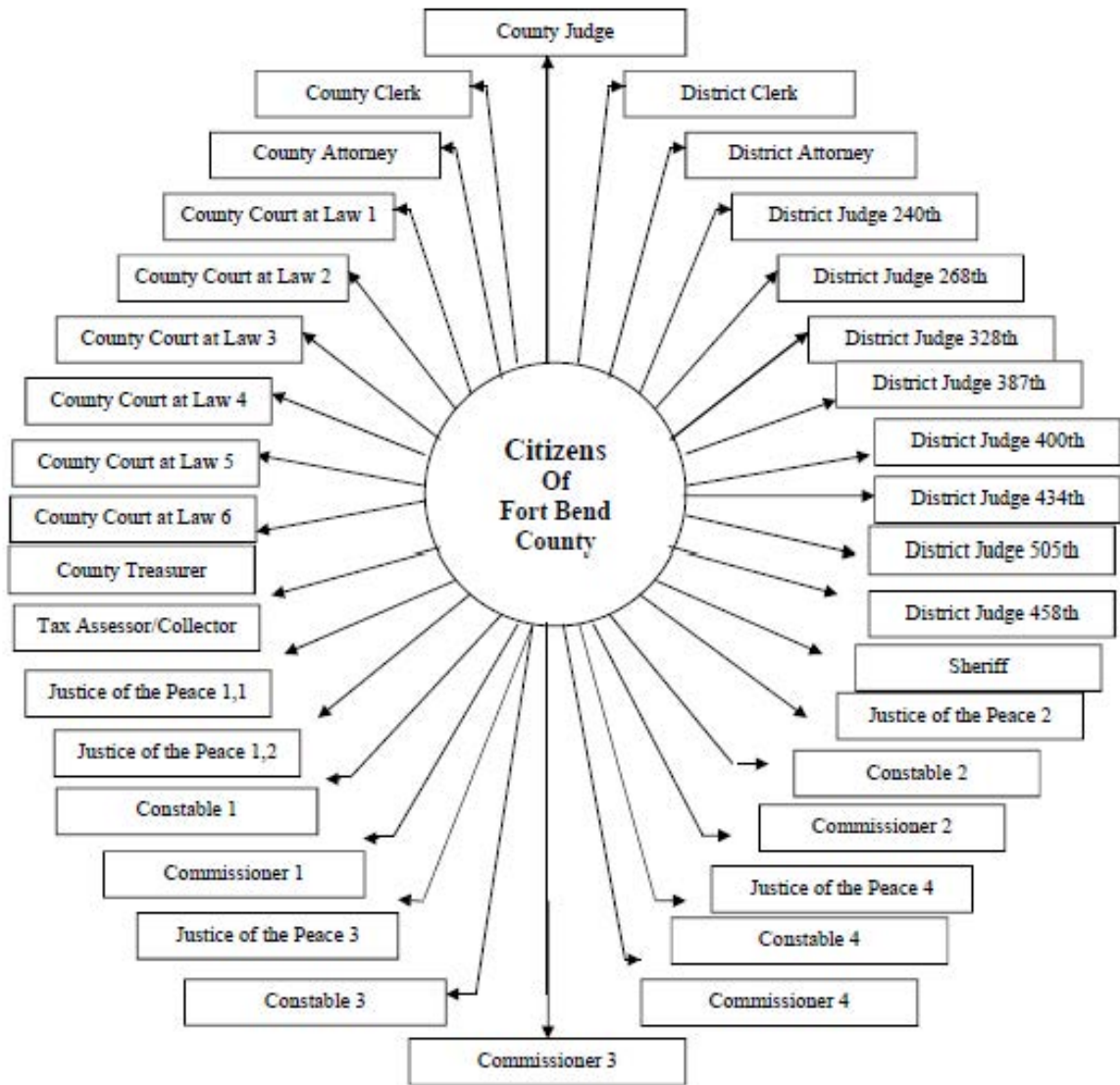
Kelly Crow  
Mary S. Ward  
Mark Gibson  
Justin M. Joyce  
Gary D. Janssen

**CONSTABLES:**

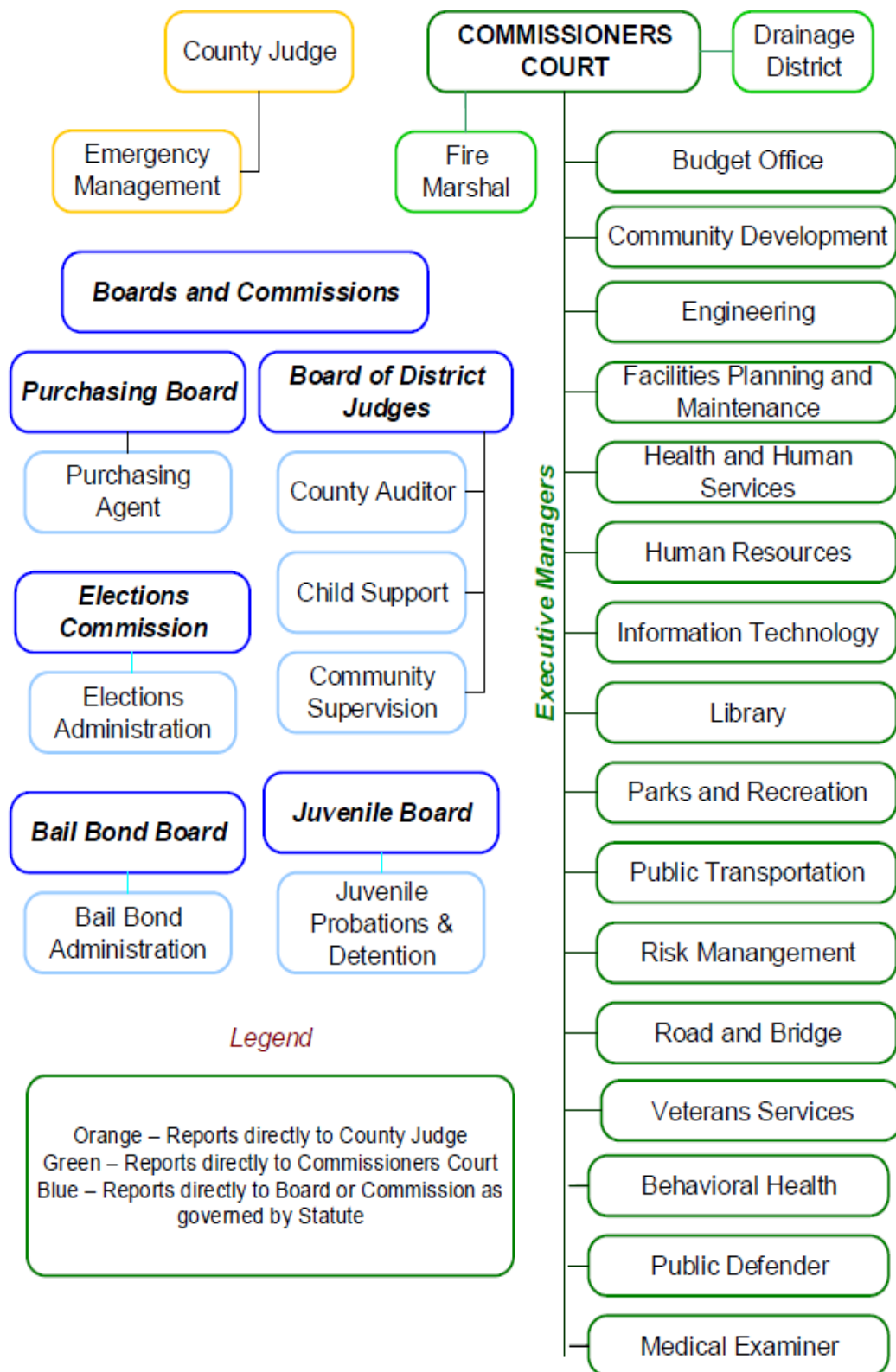
Constable, Precinct #1  
Constable, Precinct #2  
Constable, Precinct #3  
Constable, Precinct #4

Chad Norvell  
Daryl L. Smith, Sr.  
Nabil Shike  
Mike Beard

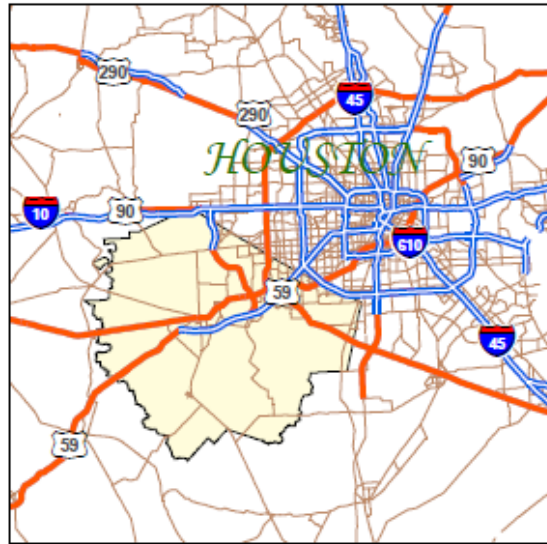
**FORT BEND COUNTY, TEXAS**  
**ORGANIZATIONAL CHART OF ELECTED OFFICIALS**



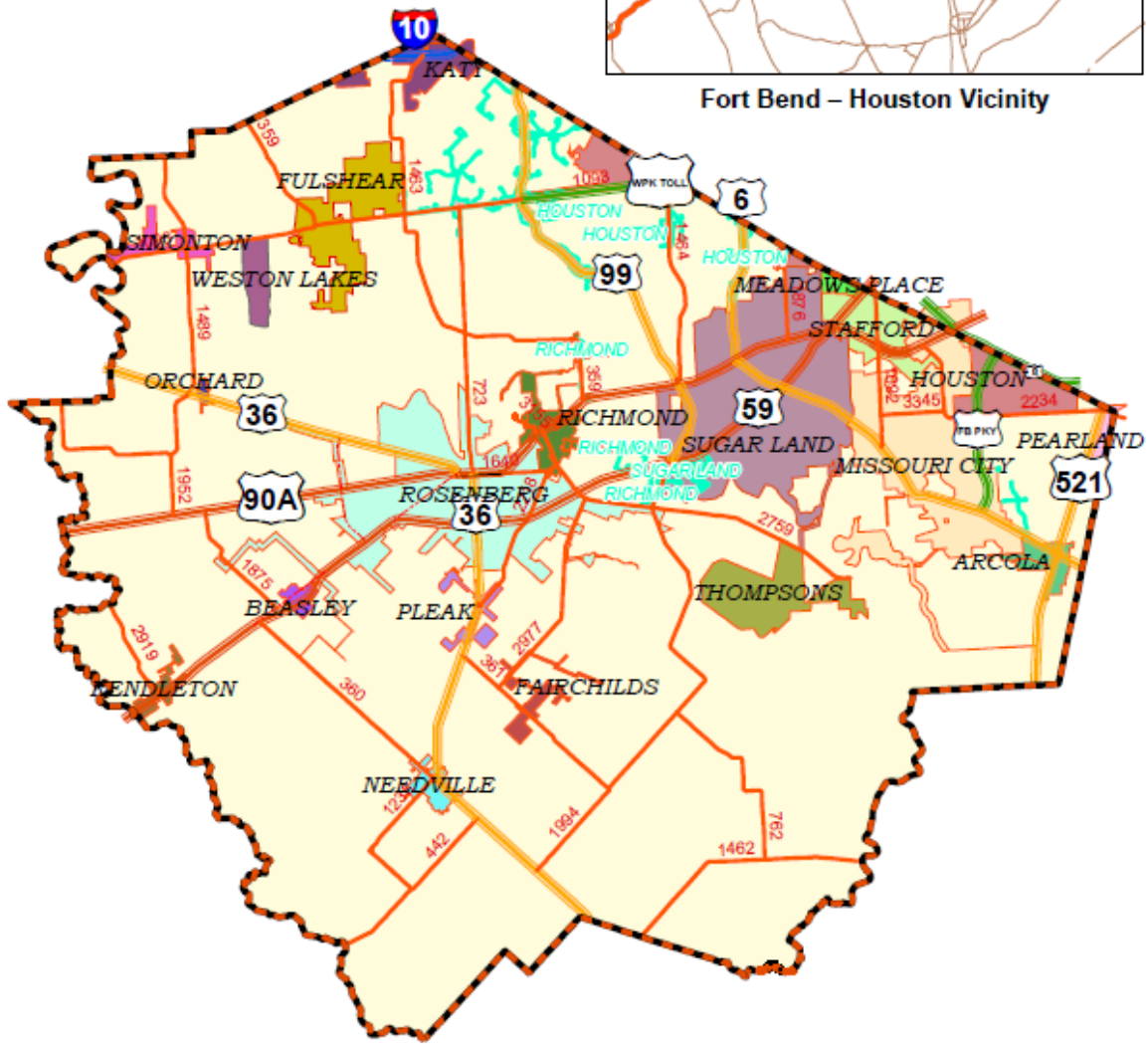
**FORT BEND COUNTY, TEXAS**  
**ORGANIZATIONAL CHART OF COUNTY DEPARTMENTS**



# Fort Bend County



Fort Bend – Houston Vicinity



## INDEPENDENT AUDITORS' REPORT

To the Honorable KP George, County Judge,  
and Members of Commissioners Court  
Fort Bend County, Texas

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Fort Bend County Housing Finance Corporation (the "Corporation"), a discretely presented component unit of the County, which represents 0.11%, 0.35%, and 0.03%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Corporation, is based solely on the report of the other auditors. The financial statements of Fort Bend County Housing Finance Corporation and East Fort Bend County Development Authority were not audited in accordance with *Government Auditing Standards*.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Honorable KP George, County Judge,  
and Members of Commissioners Court

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

To the Honorable KP George, County Judge,  
and Members of Commissioners Court

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Houston, Texas  
March 10, 2023



**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of Fort Bend County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2022. The following narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, located at the beginning this report.

**Financial Highlights**

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$2.1 billion ("net position"). Of this amount, there is a deficit of \$486.5 million in unrestricted net position primarily due to other post-employment benefits ("OPEB") liabilities recognized in the government-wide financial statements.
- During fiscal year 2022, the County's total net position increased by \$251.4 million.
- The County's total assets and deferred outflow of resources increased by \$316.2 million and total liabilities and deferred inflows of resources increased by \$51.3 million during the current fiscal year.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$236.8 million, an increase of \$37.3 million from the prior year.
- At the end of the current fiscal year approximately \$98.6 million is available for spending at the government's discretion in the General Fund (unassigned fund balance). This unassigned fund balance amounts to 29.2% of total General Fund expenditures.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. As noted above this narrative includes approximate values and percentages in the wording to summarize the schedules and financials in this report that include the exact values. This report also contains other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

***Government-wide financial statements***

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental activities). The governmental activities of the County include general administration, financial administration, administration of justice, construction and maintenance, health and welfare, cooperative services, public safety, parks and recreation, libraries and education, and interest on long-term debt.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The County's six discretely presented component units consist of the following:

- East Fort Bend County Development Authority
- Fort Bend County Toll Road Authority
- Fort Bend Grand Parkway Toll Road Authority
- Fort Bend County Surface Water Supply Corporation
- Fort Bend County Housing Finance Corporation
- Fort Bend County Industrial Development Corporation

The government-wide financial statements can be found on pages 17 and 18 of this report.

***Fund financial statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

***Governmental funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 39 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this Annual Comprehensive Financial Report.

The basic governmental fund financial statements can be found on pages 20 through 23 of this report.

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

*Proprietary funds*

The County uses internal service funds to report activities that provide services for the County's other programs and activities. The Employee Benefits Fund and Other Self-Funded Insurance Fund are the County's internal service funds. Their purpose is to provide for the accumulation of money for insurance and employee benefits used in County operations. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this Annual Comprehensive Financial Report.

The proprietary fund financial statements can be found on pages 24 through 26 of this report.

*Fiduciary funds*

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 27 and 28 of this report.

*Combining component unit financial statements*

The County's six discretely presented component units shown in aggregate on the face of the government-wide financial statements have individual information for each of the major discretely presented component units presented in the form of combining statements immediately following the fund financial statements of the primary government.

The combining component unit financial statements can be found on pages 29 through 31 of this report.

*Notes to the financial statements*

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found beginning on page 32 of this report.

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. This required supplementary information can be found on pages 75 through 92 of this report. The County provides budget comparisons for its Debt Service and certain special revenue funds that adopt an annual appropriated budget as well as combining operating statements and statements of net position / balance sheets for the County's Non-major funds starting on page 100.

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Government-Wide Financial Analysis**

The following table provides a summary of the County's net position at September 30, 2022 and 2021:

**SCHEDULE OF NET POSITION**  
*September 30, 2022 and 2021*

	<b>Primary Government Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Current and other assets	\$ 484,167,794	\$ 471,734,727
Net pension asset	32,298,711	-
Capital assets, net	<u>3,207,807,798</u>	<u>2,907,231,405</u>
<b>Total Assets</b>	<b>3,724,274,303</b>	<b>3,378,966,132</b>
<b>Deferred outflows of resources</b>	<u>151,874,043</u>	<u>180,938,601</u>
Current liabilities	158,022,286	168,264,844
Long-term liabilities		
Other long-term liabilities	829,892,114	779,412,787
Net pension liability	-	78,846,469
Total OPEB liability	<u>495,366,734</u>	<u>634,919,158</u>
<b>Total Liabilities</b>	<b>1,483,281,134</b>	<b>1,661,443,258</b>
<b>Deferred inflows of resources</b>	<u>332,018,632</u>	<u>102,583,626</u>
Net Position:		
Net investment in capital assets	2,391,706,460	2,158,306,544
Restricted	155,674,418	120,300,758
Unrestricted	<u>(486,532,298)</u>	<u>(482,729,453)</u>
<b>Total Net Position</b>	<b><u>\$ 2,060,848,580</u></b>	<b><u>\$ 1,795,877,849</u></b>

Fiscal year 2021 balances have been restated for a change in accounting principles.  
 See Note 16 to the financial statements for more details.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$2.1 billion at the close of the most recent fiscal year. This positive balance in net position for the government as a whole was similar to the prior fiscal year.

The County's capital assets (e.g., land, buildings, vehicles, machinery and equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding, total \$2.4 billion. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The deficit balance for unrestricted net position of \$486.5 million was primarily a result of the net effect of the County's total OPEB liability, net pension asset and their related deferred outflows and inflows producing a \$645.3 million negative effect on unrestricted net position.

The County's net position increased \$251.4 million from the prior year. Changes in net position components are as follows:

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

- Increases in net capital assets of \$300.6 million were primarily due to infrastructure contributions and the continuing acquisition/construction of new assets.
- Capital asset increases were offset by the net increase in bonded debt and leases of approximately \$50.5 million.
- Decreases in deferred outflows of \$29.1 million and an increase in deferred inflows of \$229.4 million were offset by a combined decrease in Net Pension and OPEB Liabilities of \$250.7 million. These changes, fueled by investment earnings in the pension plan fiduciary net position and a change in the discount rate applied to OPEB liabilities and resulted in a slight decrease in government-wide net position of \$7.8 million.
- Increases in other liabilities of \$50.5 million were caused primarily by the issuance of debt in the form of general obligation bonds, notes and lease financing of \$116.2 million to fund infrastructure and other capital needs of the County.

The following table provides a summary of the County's operations for the years ended September 30, 2022 and 2021:

**SCHEDULE OF CHANGES IN NET POSITION**  
**For the years ended September 30, 2022 and 2021**

	<b>Primary Government Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 59,812,421	\$ 72,614,032
Operating grants and contributions	133,869,090	169,426,879
Capital grants and contributions	282,338,555	558,230,222
General revenues:		
Property taxes	363,678,634	341,559,278
Sales taxes	20,798,649	15,548,188
Earnings on investments	4,397,851	1,344,997
Other	8,615,868	7,841,977
<b>Total Revenues</b>	<b>873,511,068</b>	<b>1,166,565,573</b>
<b>Expenses</b>		
General administration	76,359,270	70,057,779
Financial administration	12,790,164	12,423,350
Administration of justice	131,691,045	132,767,775
Construction and maintenance	126,241,567	117,041,221
Health and human services	131,784,515	199,711,786
Cooperative services	1,325,807	1,251,596
Public safety	85,884,258	80,189,884
Parks and recreation	11,245,512	8,412,436
Libraries and education	21,481,975	22,405,966
Interest on long-term debt	23,332,220	24,261,801
<b>Total Expenses</b>	<b>622,136,333</b>	<b>668,523,594</b>
Change in Net Position	251,374,735	498,041,979
<b>Net Position, Beginning</b>	<b>1,795,877,849</b>	<b>1,293,309,119</b>
<b>Change in accounting principles</b>	<b>13,595,996</b>	<b>4,526,751</b>
<b>Net Position, Ending</b>	<b>\$ 2,060,848,580</b>	<b>\$ 1,795,877,849</b>

Fiscal year 2021 activity has been restated for a change in accounting principles.  
See Note 16 to the financial statements for more details.

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Over all, the increase the County's net position is due to capital contributions of \$275.9 million including contributed capital assets, primarily road infrastructure.

Major changes in governmental activity expenses can primarily be traced back to the outbreak of COVID 19 pandemic over the past three years. As the pandemic progressed and federal funding became available, the County's Health and Human Services activities began to grow with new programs and outreach expanding from total expenses in 2019 of \$55.2 million to expenses of \$119.3, \$199.7 and \$131.8 million in 2020, 2021 and 2022, respectively.

**Financial Analysis of the County's Funds**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the County's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The combined governmental fund balance reached \$236.8 million. Of this, \$98.6 million is unassigned fund balance and available for day-to-day operations within the General Fund. \$15.9 million is committed fund balance for various purposes within the General Fund and \$122.8 million is restricted for various purposes in the governmental funds as listed in Note 11 to the financial statements.

Total General fund balance increased by \$31.8 million due to financing capital asset purchase that were previously funded in the current fiscal year. The ending unassigned general fund balance represents 29.2% of the general fund operating expenditures.

This increase in fund balance for the General Fund is primarily due to the following factors:

- Revenues increased by \$30.5 million over the prior year as a result of \$13.9 million more in property tax collections resulting from increased assessed values, a \$9.3 million increase in federal funding for revenue replacement under the ARPA grants and \$5.1 million increase in fees for tax collection, emergency Medical services and Fire Marshal services.
- Although there was only a modest increase in expenditures of \$9.1 million or 3 percent, variations in a few functional areas were significant:
  - General Administration expenditures increased by \$12.1 million or 20 percent due to
    - Larger incremental tax payments made to tax increment zones as a result of higher values and collections.
    - Public assistance payments of \$2.9 million to non-profits under the American Rescue Plan Act provisions, and
    - A change in practices to rout all software and related hardware maintenance through the Information Technology Department rather than the client departments.
  - Administration of Justice expenditures for personnel went up 9 percent as a result of a 7 percent increase in filled staffing positions over the prior year while staying 3 percent under budgetary projections.
  - Health and Human Services expenditures dropped \$18.8 million or 27 percent from the prior year as General Fund COVID related expenditures continue to drop as the pandemic subsides.

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

- The Debt Service fund balance maintained a stable balance of \$15.0 with increased principal and interest expenditures offset by increased property tax revenues generated by strong property value growth.
- The COVID Response Fund saw expenditure driven grant revenues drop by 38 percent or \$44.4 million as the pressures of the pandemic subside.
- The Capital Project Fund spending decreased by \$10.1 million or 8 percent to \$113.9 million in mostly infrastructure spending offset by \$90.8 million in new bond proceeds principal and premium issued during fiscal year 2022. This activity drew the fund balance down to a deficit of \$587,823, which is being funded by advance reimbursement resolutions from the general fund that will be repaid from future bond issues.

**General Fund Budgetary Highlights**

While there was minimal change in the fund level appropriations between the adopted and final amended budgets in the general fund, there were some significant changes within functions for the fiscal year 2022. During the year there was a net decrease of general administration of approximately \$839,000 as a result of non-departmental contingency appropriations being distributed to various other functions, \$1.1 million increase in the administration of justice function to cover additional fees and costs and a \$1.25 million decrease in Health and Welfare appropriations primarily related to a decrease in public transportation operating costs.

General Fund revenues exceeded the amended budget by \$20.8 million primarily due to increased intergovernmental revenues and fines and fees.

**Capital Assets and Debt Administration**

**Capital Assets** - At the end of fiscal year 2022, the County's governmental activities had invested \$3.2 billion in a variety of capital assets and infrastructure, as reflected in the following schedule. This represents an increase of approximately \$300.6 million over the previous fiscal year.

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
<b>Non-Depreciable Capital Assets</b>		
Land	\$ 554,557,339	\$ 528,871,776
Construction in progress	89,001,012	60,539,481
<b>Depreciable Capital Assets, Net</b>		
Vehicles	17,242,531	19,585,674
Office furniture and equipment	30,690,207	13,462,916
Machinery and equipment	14,690,498	14,017,672
Buildings, facilities and improvements	423,845,781	429,571,370
Infrastructure	2,077,780,430	1,841,182,515
<b>Totals</b>	<u>\$ 3,207,807,798</u>	<u>\$ 2,907,231,404</u>

Construction in progress at year-end represents: Road construction (\$42.0 million); facility and parks construction and improvements (\$38.4 million); and various projects under \$1 million each (\$8.7 million) as illustrated in Note 12 to the financial statements.

**FORT BEND COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Infrastructure net of related depreciation increased by \$236.6 million primarily due to bond funded mobility improvements of \$20.1 million and donated roads of \$279.0 million.

**Long-Term Debt** - The County had total bonds, notes, leases, capital financing and unamortized premiums outstanding of \$817.4 million at fiscal year-end. This is a decrease of \$66.3 million from the prior year due to issuance of the 2022 Certificates of Obligation Bonds, the 2022 Unlimited Tax Road Bonds, 2022 Revenue Anticipation Notes as well as leases and capital finances offset by scheduled debt service payments made during fiscal year 2022.

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
General obligation bonds	\$ 600,715,564	\$ 546,673,256
Tax notes	14,093,978	24,842,978
Premiums on bonds	75,676,664	71,935,416
Leases and capital financings	126,900,020	107,679,659
<b>Totals</b>	<b>\$ 817,386,226</b>	<b>\$ 751,131,309</b>

Fiscal year 2021 premiums on bonds and balance has been restated for a change in accounting principles. See Note 16 to the financial statements for more details.

The County received an insured rating of Aaa from Moody's and Standard and Poors on issuances prior to 2009. Subsequent County issuances were not insured and therefore retained the uninsured ratings. The uninsured ratings were Aa1 from Moody's and AA+ from Fitch.

Additional information on capital assets and long-term debt is available in Notes 6 and 7, respectively.

**Economic Factors and Next Year's Budgets and Rates**

The County continues to enjoy growth in various demographic areas as the economy improves.

The population of the County is estimated at 883,240 in 2022 and is expected to grow to 960,690 by 2025.

The number of households has increased to 270,130 in 2022 and is expected to grow to 298,830 by 2025. Mean household income for 2021 is \$213,676 and is estimated to rise to \$264,344 by 2025. Income per capita is currently at \$71,181 and is expected to grow to \$82,098 by 2025.

The Commissioners Court approved a \$514.1 million total budget for the 2023 fiscal year. This is an 11.11% increase over the adopted 2022 fiscal year budget. A large portion of that increase is due to an increase in debt service and the implementation of the findings of the compensation study. Those two increases alone make up over \$46 million of our \$50 million increase this year. Another significant increase to the budget included close to \$5.5 million for 58 new positions. The overall tax rate decreased from \$0.4528 per \$100 of assessed valuation for 2022 to \$0.4512 per \$100 valuation for 2023.

**FORT BEND COUNTY, TEXAS**  
***MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)***

**Requests for Information**

This financial report is designed to provide a general overview of Fort Bend County, Texas finances for all of those with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be directed to Ed Sturdivant, County Auditor, 301 Jackson, Suite 701, Richmond, TX 77469, telephone (281) 341-3760.



## **BASIC FINANCIAL STATEMENTS**



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Component Units</b>	<b>Totals</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 375,135,411	\$ 246,356,536	\$ 621,491,947
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	40,021,103	8,629,238	48,650,341
Prepaid items	1,943,991	-	1,943,991
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
<b>Total Assets</b>	<b>3,724,274,303</b>	<b>721,009,760</b>	<b>4,445,284,063</b>
<b>Deferred Outflows of Resources</b>			
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
<b>Total Deferred Outflows of Resources</b>	<b>151,874,043</b>	<b>2,071,005</b>	<b>153,945,048</b>
<b>Liabilities</b>			
Accounts payable and accrued expenses	52,752,206	16,864	52,769,070
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	77,509,038	-	77,509,038
Due to primary government	-	7,938,991	7,938,991
Due to other governments	19,248,783	-	19,248,783
<b>Long-term Liabilities:</b>			
Long-term liabilities due within one-year	48,786,786	14,655,000	63,441,786
Long-term liabilities due in more than one-year			
Other long-term liabilities	781,105,328	463,394,660	1,244,499,988
Total OPEB liability	495,366,734	-	495,366,734
<b>Total Liabilities</b>	<b>1,483,281,134</b>	<b>489,719,094</b>	<b>1,973,000,228</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows - debt refunding	-	9,205,288	9,205,288
Deferred inflows related to post-employment benefits	332,018,632	-	332,018,632
<b>Total Deferred Inflows of Resources</b>	<b>332,018,632</b>	<b>9,205,288</b>	<b>341,223,920</b>
<b>Net Position (Deficit)</b>			
Net investment in capital assets	2,391,706,460	49,297,061	2,441,003,521
Restricted for:			
Debt service	47,869,023	28,644,910	76,513,933
Construction and maintenance	79,371,904	-	79,371,904
Other	28,433,491	-	28,433,491
Unrestricted	(486,532,298)	146,214,412	(340,317,886)
<b>Total Net Position</b>	<b>\$ 2,060,848,580</b>	<b>\$ 224,156,383</b>	<b>\$ 2,285,004,963</b>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2022 Annual Report

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
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	-
Interest on long-term debt	23,332,220	-	-	-
<b>Total Primary Government</b>	<b>\$ 622,136,333</b>	<b>\$ 59,812,421</b>	<b>\$ 133,869,090</b>	<b>\$ 282,338,555</b>
<b>Component Units:</b>				
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	-	-
<b>Total Component Units</b>	<b>\$ 48,587,149</b>	<b>\$ 80,299,527</b>	<b>\$ -</b>	<b>\$ 3,180,715</b>

Functions/Programs	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Units
	<b>Governmental Activities</b>	
<b>Primary Government</b>		
<b>Governmental Activities:</b>		
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)	
Interest on long-term debt	(23,332,220)	
<b>Total Primary Government</b>	<b>(146,116,267)</b>	
<b>Component Units:</b>		
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)
<b>Total Component Units</b>		<b>34,893,093</b>
<b>General Revenues:</b>		
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	-
<b>Total General Revenues</b>	<b>397,491,002</b>	<b>2,396,689</b>
Changes in Net Position	251,374,735	37,289,782
<b>Net Position, Beginning of Year, (as restated)</b>	<b>1,809,473,845</b>	<b>186,866,601</b>
<b>Net Position, End of Period</b>	<b>\$ 2,060,848,580</b>	<b>\$ 224,156,383</b>

**FORT BEND COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>						
Cash and cash equivalents	\$ 130,727,654	\$ 14,990,057	\$ 30,802,818	\$ 79,199,275	\$ 105,675,205	\$ 361,395,009
Taxes receivable, net	6,934,764	767,423	-	-	6,667,314	14,369,501
Grants receivable	6,190,183	-	-	1,870	1,897,636	8,089,689
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	38,138,366	283,959	-	-	1,647,546	40,069,871
Due from component units	7,938,992	-	-	-	-	7,938,992
Prepaid items	57,926	-	-	-	5,954	63,880
<b>Total Assets</b>	<b>\$ 230,407,122</b>	<b>\$ 51,424,575</b>	<b>\$ 30,986,762</b>	<b>\$ 79,251,145</b>	<b>\$ 116,475,432</b>	<b>\$ 508,545,036</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 35,387,640	\$ -	\$ -	\$ 889,110	\$ -	\$ 36,276,750
Accrued payroll	7,163,014	-	-	-	-	7,163,014
Retainage payable	67,749	-	5,075,522	-	98,461	5,241,732
Due to other funds	1,141,356	285,025	26,499,063	6,869,344	10,528,625	45,323,413
Due to other governments	15,944,398	-	-	-	3,304,384	19,248,782
Unearned revenues	2,678,393	-	-	71,492,691	3,337,956	77,509,040
<b>Total Liabilities</b>	<b>62,382,550</b>	<b>285,025</b>	<b>31,574,585</b>	<b>79,251,145</b>	<b>17,269,426</b>	<b>190,762,731</b>
<b>Deferred Inflows of Resources</b>						
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
<b>Total Deferred Inflows of Resources</b>	<b>43,831,314</b>	<b>36,090,425</b>	<b>-</b>	<b>-</b>	<b>1,072,613</b>	<b>80,994,352</b>
<b>Fund Balances</b>						
Nonspendable	57,926	-	-	-	5,954	63,880
Restricted	9,672,002	15,049,125	-	-	98,127,439	122,848,566
Committed	15,893,407	-	-	-	-	15,893,407
Unassigned	98,569,923	-	(587,823)	-	-	97,982,100
<b>Total Fund Balances</b>	<b>124,193,258</b>	<b>15,049,125</b>	<b>(587,823)</b>	<b>-</b>	<b>98,133,393</b>	<b>236,787,953</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 230,407,122</b>	<b>\$ 51,424,575</b>	<b>\$ 30,986,762</b>	<b>\$ 79,251,145</b>	<b>\$ 116,475,432</b>	<b>\$ 508,545,036</b>

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

Total fund balances, governmental funds \$ 236,787,953

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

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 80,994,350

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. 12,181,107

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 Year Ended September 30, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>						
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	651,840	4,394,399
Miscellaneous	14,649,842	2,047,361	3,513,256	189,778	4,956,832	25,357,069
<b>Total Revenues</b>	<u>382,947,760</u>	<u>71,731,539</u>	<u>8,013,231</u>	<u>70,843,721</u>	<u>80,143,825</u>	<u>613,680,076</u>
<b>Expenditures</b>						
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	-	26,432,129	122,037,405
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
<b>Capital Outlay</b>	4,373,205	22,018,098	81,100,790	1,002,311	3,909,593	112,403,997
<b>Debt Service:</b>						
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
<b>Total Expenditures</b>	<u>337,578,413</u>	<u>93,186,736</u>	<u>113,957,707</u>	<u>70,843,721</u>	<u>77,046,232</u>	<u>692,612,809</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>45,369,347</u>	<u>(21,455,197)</u>	<u>(105,944,476)</u>	<u>-</u>	<u>3,097,593</u>	<u>(78,932,733)</u>
<b>Other Financing Sources (Uses)</b>						
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 and notes 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
<b>Total Other Financing Sources (Uses)</b>	<u>(13,554,176)</u>	<u>22,018,098</u>	<u>91,080,279</u>	<u>-</u>	<u>16,641,165</u>	<u>116,185,366</u>
Net Change in Fund Balances	31,815,171	562,901	(14,864,197)	-	19,738,758	37,252,633
<b>Fund Balances, Beginning of Year</b>	<u>92,378,087</u>	<u>14,486,224</u>	<u>14,276,374</u>	<u>-</u>	<u>78,394,635</u>	<u>199,535,320</u>
<b>Fund Balances, End of Period</b>	<u>\$ 124,193,258</u>	<u>\$ 15,049,125</u>	<u>\$ (587,823)</u>	<u>\$ -</u>	<u>\$ 98,133,393</u>	<u>\$ 236,787,953</u>

The accompanying notes are an integral part of these financial statements

Fiscal Year 2022 Annual Report

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES (GOVERNMENTAL FUNDS) TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Net change in fund balances - total governmental funds	\$ 37,252,633
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 \$112,403,997 exceeded depreciation \$89,275,594 in the current period.	23,128,403
Capital contributions of infrastructure and other capital assets are reported in the government-wide financial statements but not in the fund financial statements.	277,829,229
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.	(376,193)
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 (asset) and total OPEB liability in government wide financial statements.	
Pension	25,189,744
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.	<u>3,111,202</u>
Change in net position of governmental activities	<u>\$ 251,374,735</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
*September 30, 2022*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 13,740,402
Prepaid expenses	1,880,115
Due from other funds	5,563,919
Other receivables	72,117
Total Current Assets	<u>21,256,553</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	547,376
Total Noncurrent Assets	<u>547,376</u>
<b>Total Assets</b>	<u>21,803,929</u>
<b>Liabilities</b>	
Current Liabilities:	
Benefits payable	3,333,792
Due to other funds	310,377
Total Current Liabilities	<u>3,644,169</u>
Noncurrent Liabilities:	
Benefits payable, long-term portion	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>
<b>Total Liabilities</b>	<u>9,622,822</u>
<b>Net Position</b>	
Net investment in capital assets	547,376
Unrestricted	<u>11,633,731</u>
<b>Total Net Position</b>	<u>\$ 12,181,107</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND**  
**NET POSITION (DEFICIT)**  
**PROPRIETARY FUNDS**  
**For the Year Ended September 30, 2022**

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
<b>Operating Revenues</b>	
Charges for services	\$ 68,383,408
<b>Total Operating Revenues</b>	<u>68,383,408</u>
<b>Operating Expenses</b>	
Contractual services	2,307,593
Benefits provided	62,932,875
Depreciation	35,198
<b>Total Operating Expenses</b>	<u>65,275,666</u>
<b>Operating Income</b>	3,107,742
<b>Non-Operating Revenues</b>	
Earnings on investments	3,460
<b>Total Non-Operating Revenues</b>	<u>3,460</u>
Change in Net Position	3,111,202
<b>Total Net Position, Beginning of Year</b>	<u>9,069,905</u>
<b>Total Net Position, End of Period</b>	<u>\$ 12,181,107</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Year Ended September 30, 2022*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Charges for services	\$ 69,193,009
Payment of benefits	(61,258,591)
Payment of general administration expenses	(6,216,996)
<b>Net Cash Provided by Operating Activities</b>	<u>1,717,422</u>
<b>Cash Flows from Investing Activities</b>	
Interest earned on investments	3,460
<b>Net Cash Provided by Investing Activities</b>	<u>3,460</u>
<b>Net Increase in Cash and Cash Equivalents</b>	1,690,729
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>12,049,673</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 13,740,402</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income	\$ 3,107,742
Adjustments to operations:	
Depreciation	35,198
Change in assets and liabilities:	
Increase in prepaid expenses	(180,180)
Decrease in other receivables	140,668
Decrease in due from other funds	668,933
Decrease in due to other funds	(3,729,223)
Increase in benefits payable	1,674,284
<b>Total Adjustments</b>	<u>(1,390,320)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 1,717,422</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

	<u>Total Custodial Funds</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 35,632,954
<b>Total Assets</b>	<u>35,632,954</u>
<b>Liabilities</b>	
Due to others	<u>436,852</u>
<b>Total Liabilities</b>	<u>436,852</u>
Net Position	
Restricted for court activities	34,504,750
Restricted for tax collection	<u>691,352</u>
<b>Total Net Position</b>	<u>\$ 35,196,102</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
*For the Year Ended September 30, 2022*

	<u>Total Custodial Funds</u>
<b>Additions</b>	
Court collections	\$ 26,186,891
Property tax collections	1,423,448,711
Earnings of investments	<u>104,045</u>
<b>Total Additions</b>	<u>1,449,739,647</u>
<b>Deductions</b>	
Court activities	14,968,103
Property tax disbursements	<u>1,423,759,355</u>
<b>Total Deductions</b>	<u>1,438,727,458</u>
Change in fiduciary net position	11,012,189
<b>Net Position - Beginning of Year</b>	<u>24,183,913</u>
<b>Net Position - End of Period</b>	<u>\$ 35,196,102</u>

**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
<b>Assets</b>							
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
<b>Total Assets</b>	<b>5,809,415</b>	<b>8,359</b>	<b>455,734,251</b>	<b>258,669,924</b>	<b>783,374</b>	<b>4,437</b>	<b>721,009,760</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>
<b>Liabilities</b>							
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	315,000	-	10,165,000	4,175,000	-	-	14,655,000
Due in more than one year	10,949,388	-	264,832,944	187,612,328	-	-	463,394,660
<b>Total Liabilities</b>	<b>11,316,765</b>	<b>-</b>	<b>279,550,806</b>	<b>198,841,023</b>	<b>1,500</b>	<b>9,000</b>	<b>489,719,094</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	65,758,100	(16,461,039)	-	-	49,297,061
Debt service	5,748,477	-	15,693,160	7,203,273	-	-	28,644,910
Unrestricted	(11,255,827)	8,359	96,803,190	59,881,379	781,874	(4,563)	146,214,412
<b>Total Net Position (Deficit)</b>	<b>\$ (5,507,350)</b>	<b>\$ 8,359</b>	<b>\$ 178,254,450</b>	<b>\$ 50,623,613</b>	<b>\$ 781,874</b>	<b>\$ (4,563)</b>	<b>\$ 224,156,383</b>

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

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the Year 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	
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ (650,769)
Interest on long-term debt	-	-	-	-	(601,659)
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	(1,252,428)
<b>Fort Bend County Surface Water Supply Corporation</b>					
Health and welfare	-	-	-	-	-
<b>Total Fort Bend County Surface Water Supply Corporation</b>	-	-	-	-	-
<b>Fort Bend County Toll Road Authority</b>					
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)
<b>Total Fort Bend County Toll Road Authority</b>	22,295,982	-	-	-	22,295,982
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
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)
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	-	13,861,011	-	-	13,861,011
<b>Fort Bend County Housing Finance Corporation</b>					
General administration	-	-	9,028	-	9,028
<b>Total Fort Bend County Housing Finance Corporation</b>	-	-	9,028	-	9,028
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	(20,500)	(20,500)
<b>Total Fort Bend County Industrial Development Corporation</b>	-	-	-	(20,500)	(20,500)
<b>Total Component Units</b>	22,295,982	13,861,011	9,028	(20,500)	34,893,093
<b>General Revenues:</b>					
Property Taxes					1,161,218
Earnings on investments	588,298	631,634	1,543	9	1,235,471
<b>Total General Revenues</b>	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
<b>Net Position (Deficit), Beginning of Year (as restated)</b>	155,370,170	36,130,968	771,303	15,928	186,866,601
<b>Net Position (Deficit), End of Period</b>	\$ 178,254,450	\$ 50,623,613	\$ 781,874	\$ (4,563)	\$ 224,156,383

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

Fort Bend County, Texas, (the "County") is a public corporation and a political subdivision of the State of Texas. The Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials, govern the County.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**Blended Component Units**

Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data of these units are combined with data of the County. Each of the County's blended component units has a September 30 year-end. The following component units have been identified and are presented in a blended format in the government-wide financial statements:

**Fort Bend County Assistance Districts ("CADs")**

The CADs are special districts authorized for creation by counties under chapter 387 of the Texas Local Government Code. CADs have the power to impose a sales and use tax for the following purposes: (1) the construction or maintenance of roads and highways; (2) provision of law enforcement and detention services; (3) maintenance or improvement of libraries, museums, parks or other recreational facilities; (4) provision of services that benefit the public health and welfare, including fire-fighting services; and (5) promotion of economic development and tourism. Currently there are eighteen CADs within Fort Bend County. CADs are political subdivisions of the state and each CAD has its own governing body, which is a five member Board of Directors. Each CADs' governing body is the same as the County's and there is a financial benefit relationship between the County and the CAD. Financial information is available at the Fort Bend County Auditor's Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. Financial Reporting Entity (continued)**

**Fort Bend County Drainage District (“District”)**

Established under Section 59 of Article XVI of the Constitution of Texas, the District includes all of the property within Fort Bend County. The District was created for the purpose of reclamation and drainage of its lands. The District’s governing body is the same as the County’s and there is a financial benefit relationship between the County and the District. Financial information for the District is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

**Discretely Presented Component Units**

Discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. Each of the County’s discretely presented component units has a September 30 year-end. The following component units have been identified and are presented in a discrete format in the County’s government-wide financial statements:

**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. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

**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. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

**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. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. Financial Reporting Entity (continued)**

**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. The tax-exempt bonds issued by the FBCHFC do not constitute a debt or a pledge of faith by the FBCHFC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

**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. The County has financial accountability because it appoints a voting majority of the Board and the County can impose its will. Financial information is available at the Fort Bend County Auditor’s Office located at 301 Jackson, Suite 701, Richmond, Texas 77469.

**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. It is located approximately 15 miles southwest of the central business district of the City of Houston, east of State Highway 59 between Kirkwood Road and West Airport Boulevard. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

In accordance with a Defined Area Financing Agreement, the Authority is implementing on behalf of the County an economic development program pursuant to Article XVI, Section 52 of the Texas Constitution and is implementing on behalf of WCID2 projects within the defined area pursuant to chapters 49 and 51 of the Texas Water Code. The Authority is required to observe certain requirements of the County which limit the purposes for which the Authority may sell bonds; require approval by the County of Authority construction plans; and permit connections only to platted lots and reserves which have been approved by the Planning Commission of the City. Construction and operation of the Authority’s system are subject to the regulatory jurisdiction of additional government agencies.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Implementation of New Standards**

In the current fiscal year, the County implemented no new standards.

**C. Government-wide and Fund Accounting**

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements focusing on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental activities; therefore no business-type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Government-wide and Fund Accounting (continued)**

The County reports the following major governmental funds:

**General Fund**

The General Fund is the County’s primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

**Debt Service Fund**

This fund is used to account for the debt service transactions relating to non-revenue bonds. Revenues in this fund are comprised of property taxes levied against property located in the County. These funds are restricted for the payment of debt service obligations.

**Capital Projects Funds**

These funds are used to account for bond sale proceeds and other revenues, which are being used to finance the construction and/or expansion of numerous roads in the County or the construction or improvement of County facilities. These funds are restricted pursuant to bond covenant.

**COVID Response Special Revenue Fund**

This fund (formerly named the CARES Act Special Revenue Fund) accounts for revenues received and expended by the county through the various federal programs such as the Coronavirus Aid, Relief and Economic Security Act (CARES) and the American Rescue Plan Act of 2021 (ARPA). These funds are used for providing economic assistance for County residents, families, small businesses and jurisdictions.

The County also reports the following nonmajor fund types:

**Special Revenue Funds**

These funds are used to account for resources restricted to, or committed for specific purposes.

**Internal Service Funds**

These funds are used to account for the County’s employee benefits for employees, retirees, and their dependents, including medical and dental; and self-insurance programs, including workers’ compensation, personal injury and property damage. The principal source of revenue is contributions paid by individual funds.

**Custodial Funds**

These funds are used to account for resources that a government holds as an agent on behalf of an outside party that cannot be used to support the County’s own programs such as property taxes billed and collected on behalf of neighboring governments and deposits held in District and County Court registries for the benefit of other parties.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in fund balance.

The government-wide statements of net position and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds) and certain component units are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

Proprietary funds present operating revenues and expenses as well as non-operating revenues and expenses. Operating revenues and expenses are generally derived from providing services and producing goods as part of ongoing operations. The principal operating revenues of the County's internal service funds are charges to users for services. The operating expenses for the County's internal service funds include administrative expenses and all costs associated with providing services. All other revenue and expenses are reported as non-operating revenue.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The financial statements of the proprietary fund types and certain component units are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses in the accounting period in which they are incurred.

**E. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Significant encumbrances outstanding at year-end are represented in aggregate within the respective fund balance category (restricted or committed) on the face of the balance sheet. Additional information regarding significant encumbrances is included in Note 11 to the financial statements in the section entitled “Committed to”. Unencumbered appropriations lapse at the end of the fiscal year.

**F. Cash and Cash Equivalents**

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, balances in privately managed local government investment pools and short-term investments with original maturities of three months or less from the date of acquisition. The County’s local government investment pools are recorded at amortized cost, which approximates fair value, as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturities of three months or less when purchased to be cash equivalents.

**G. Investments**

The County's investments, when held, are comprised primarily of U.S. Government Securities. The investments in U.S. Government Securities are generally held to maturity. The County reports investments at fair value.

The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

**H. Receivables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**I. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. Capital Assets**

Capital assets used in governmental and proprietary fund types of the government are recorded as expenditures of the General, Special Revenue, Capital Projects, and Internal Service Funds and as capital assets in the government-wide financial statements to the extent the County’s capitalization threshold (currently \$10,000 on new assets) is met. Betterments to existing assets are capitalized if they meet the \$10,000 threshold. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at the government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend assets' lives are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all capital assets. Therefore, one half of a year of depreciation is charged to operations the first and last year that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 to 7 years
Office furniture and equipment	5 to 7 years
Machinery and equipment	7 to 15 years
Buildings, facilities and improvements	5 to 39 years
Infrastructure	20 to 45 years

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**K. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category:

- Deferred charges on refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt using the interest method.
- Deferred outflows of resources for post-employment items - Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability (asset) and the results of differences between expected and actual actuarial experiences and changes in assumptions. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the next fiscal year. The other post-employment related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently 6 years for the County plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for post-employment items – Reported by the County in the government-wide financial statement of net position, these deferred inflows are the results of differences between expected and actual actuarial experiences for the pension plan and changes in assumptions for the other post-employment benefits (“OPEB”) plan. These amounts will be amortized over a closed 6- and 8-year period, respectively.
- Deferred inflows of resources for pension – Reported by the County in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five-year period.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**L. Due To and Due From Other Funds**

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. Therefore, a receivable and payable are recorded in the proper funds. These receivables and payables are classified as "due from other funds" or "due to other funds" (or "due from component unit/primary government" or "due to component unit/primary government" if the transactions are between the primary government and a component unit).

**M. Accrued Compensated Absences**

All full-time employees accumulate vacation benefits in varying annual number of days up to a maximum of twenty days a year. Accumulated vacation exceeding twenty days lapses on December 31 of each year. Compensatory time exceeding 80 hours is paid to nonexempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time.

Sick leave benefits are earned by all full-time employees at a rate of eight days per year and may be accumulated without limit. Upon retirement, an employee may be eligible to receive a payment for up to one-half of their unused sick leave balance, not to exceed a maximum of \$5,000. In the event of any termination other than retirement, an employee is not paid for any unused sick leave. A liability for accrued compensated absences is recorded in the government-wide financial statements.

**N. Amortization of Bond Premiums**

Effective for fiscal year 2022, the Authority amortizes bond premiums over the life of the bonds issued using the interest method.

**O. Pensions**

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's defined benefit pension plan (the "Plan") administered by the statewide Texas County and District Retirement System ("TCDRS") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**P. Other Post-employment Benefits (“OPEB”)**

For purposes of measuring the total OPEB liability, deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No.75. The County does not pre-fund benefits and the current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred inflows and outflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

**Q. Net Position and Fund Balance**

**Fund Balance Classifications**

Governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances are reported according to the following classifications:

*Nonspendable Fund Balance* – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

*Restricted Fund Balance* - includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. When restricted and unrestricted fund balance exists for the same purpose, restricted fund balance will be used first.

*Committed Fund Balance* – includes amounts that can only be used for the specific purposes determined by Commissioners Court (the “Court”). The commitment of fund balance requires the highest level action of the Court to constitute a binding constraint on fund balance. This can only be achieved by majority vote of approval of the Court to transfer an amount from fund balance for a specific purpose. This order requires the County Auditor to establish a special project account to manage the use of the committed fund balance over the period for which the purpose is achieved or served. These allocations are primarily made for capital purposes that extend beyond the fiscal year of the County. Commitments may only be changed or lifted by majority vote of approval of the Court. The proposed action of the Court with regard to creation or modification of a commitment must also be clearly posted on the Court’s agenda in advance of taking any action.

*Unassigned Fund Balance* – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

When various unrestricted fund balances are available for the same purpose, the County will use committed fund balance first, assigned fund balance next and unassigned fund balance last.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Q. Net Position and Fund Balance (continued)**

The County's budget policy is to budget to maintain a minimum fund balance of 15% of the County's General Fund annual operating expenditures. If the actual fund balance drops below 15%, it shall be budgeted for recovery the following year. This policy is reviewed annually.

**Net Position Classifications**

Net position in government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position. Net position is shown as restricted if constraints placed on use are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**R. Interfund Transfers**

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

**S. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual amounts could differ from those estimates.

**T. Reclassifications**

Certain reclassifications to prior year balances have been made to conform to current year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS**

**A. Authorization for Deposits and Investments**

The Texas Public Funds Investment Act (“PFIA”), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 110% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the PFIA. The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the PFIA, is pledged to the County, is deposited with a third party selected and approved by the entity, and is placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2022.

**B. Deposit and Investment Amounts**

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, deposits with financial institutions, and short-term investments in privately-managed public funds investment pool accounts.

As of September 30, 2022, the County’s cash deposits are either insured by FDIC or covered by collateral held by the County’s agent in the County’s name. The following schedule shows the County’s recorded cash and cash equivalents, and investments as of year-end.

<u>Cash and Investments</u>	<u>Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Totals Governmental Activities</u>	<u>Custodial Funds</u>
Cash deposits	\$ 108,237,077	\$ 13,740,402	\$ 121,977,479	\$ 8,983,133
Investment pools:				
LOGIC	73,428,718	-	73,428,718	-
Texas CLASS	179,726,702	-	179,726,702	26,649,821
Texas Range	2,512	-	2,512	-
<b>Total Cash and Investments</b>	<u>\$ 361,395,009</u>	<u>\$ 13,740,402</u>	<u>\$ 375,135,411</u>	<u>\$ 35,632,954</u>

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**B. Deposit and Investment Amounts (continued)**

Investment’s fair value measurements are as follows as of September 30, 2022:

<u>Cash and Investments</u>	<u>Fair Value/ Amortized Cost</u>
<b>Governmental Activities</b>	
Cash deposits	\$ 121,977,479
Investment pools:	
LOGIC	73,428,718
Texas CLASS	179,726,702
Texas Range	2,512
<b>Total Cash and Investments</b>	<u>\$ 375,135,411</u>
<b>Custodial Funds</b>	
Cash deposits	\$ 8,983,133
Investment pools:	
Texas CLASS	26,649,821
<b>Total Cash and Investments</b>	<u>\$ 35,632,954</u>

The fair values for all governmental securities are determined using Level 1 inputs.

Local Government Investment Cooperative (“LOGIC”) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. The Pool was created in April, 1994 through a contract among its participating governmental units, and is governed by a board of directors, to provide for the joint investment of participant's public funds and funds under their control. It maintains a Net Asset Value of approximately \$1 per share.

Texas Cooperative Liquid Assets Securities System Trust (“Texas CLASS”) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, Texas Government Code, and the PFIA. Texas CLASS was established in 1996. Pursuant to the Trust Agreement, Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. Cutwater Investor Services Corp. serves as Program Administrator. Cutwater Investor Services Corp. is a subsidiary of Cutwater Asset Management. It maintains a Net Asset Value of approximately \$1 per share.

The Texas Range Local Government Investment Pool (“Texas Range”) is organized in conformity with the PFIA. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board composed of participants in Texas Range and other parties who do not participate in the Pool, has responsibility for the overall management of the Pool, including formulation and implementation of its investment and operating policies. PFM Asset Management LLC, a leading national financial and investment advisory firm, is the investment advisor to the pool. It maintains a Net Asset Value of approximately \$1 per share.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**B. Deposit and Investment Amounts (continued)**

These local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts and do not impose any liquidity fees or redemption gates.

**C. Interest Rate Risk**

As of year-end, the County had the following investments subject to interest rate risk disclosure, under U.S. generally accepted accounting principles:

<u>Governmental Activities</u>	<u>Fair Value/ Amortized Cost</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Cash deposits	\$ 121,977,479	1	32.5%
Temporary Investments			
Investment pools:			
LOGIC	73,428,718	19	19.6%
Texas CLASS	179,726,702	31	47.9%
Texas Range	2,512	21	0.00%
Total Fair Value/Amortized Cost	<u>\$ 375,135,411</u>		
Portfolio weighted average maturity		<u>19</u>	
<u>Custodial Funds</u>	<u>Fair Value/ Amortized Cost</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Investment pools:			
Texas CLASS	<u>\$ 26,649,821</u>	31	100.0%
Total Fair Value/Amortized Cost	<u>\$ 26,649,821</u>		
Portfolio weighted average maturity		<u>31</u>	

It is the County’s policy to select any individual investment with a maximum stated maturity of thirty-six (36) months. Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current year obligations, maturity restraints will be imposed based upon the investment strategy for the group of funds.

**D. Credit Risk**

The County’s investment policy, which includes the Authority, does not require investments to hold certain credit ratings issued by nationally recognized statistical rating organizations. As of September 30, 2022, S&P Global Ratings rated both Texas CLASS and LOGIC “AAAm”. Fitch Ratings rated Texas Range “AAAmf”.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**E. Concentration of Credit Risk**

It is the County’s policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments. To achieve this diversification, the County will limit investments in specific types of securities to the following percentages of the total investment portfolio, to include demand deposits:

Investment Type	Maximum Investment %
Repurchase Agreements	up to 35%
Certificates of Deposit	up to 50%
U.S. Treasury Bills/Notes	up to 100%
Other U.S. Government Securities	up to 80%
Authorized Local Government Investment Pools	up to 80%
No Load Money Market Mutual Funds	up to 50%
Bankers Acceptances	up to 15%

It is the County’s policy to select investments in order to provide stability of income and reasonable liquidity. As of and for the year ended September 30, 2022, the County’s cash and investment holdings were in compliance with the County’s investment policy.

**NOTE 3 – RECEIVABLES**

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2022, were as follows:

	Governmental Activities					Totals
	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Funds	
Receivables:						
Property taxes	\$ 7,705,294	\$ 852,692	\$ -	\$ -	\$ 1,191,792	\$ 9,749,778
Sales taxes	-	-	-	-	5,594,701	5,594,701
Grants	6,190,183	-	-	1,870	1,897,635	8,089,688
Fines and fees	168,482,607	-	-	-	-	168,482,607
Other	3,750,129	35,383,136	183,944	50,000	653,894	40,021,103
Gross receivables	186,128,213	36,235,828	183,944	51,870	9,338,022	231,937,877
Less: allowance for uncollectibles	(132,584,029)	(85,269)	-	-	(119,179)	(132,788,477)
<b>Totals</b>	\$ 53,544,184	\$ 36,150,559	\$ 183,944	\$ 51,870	\$ 9,218,843	\$ 99,149,400

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 4 – PROPERTY TAXES**

The County's tax year covers the period October 1<sup>st</sup> through September 30<sup>th</sup>. The County's property taxes are levied annually in October on the basis of the Fort Bend Central Appraisal District's ("CAD") assessed values as of January 1<sup>st</sup> of that calendar year. Such taxes become delinquent on February 1<sup>st</sup> of the subsequent calendar year. The CAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the County's Tax Assessor/Collector.

**A. 2021 Tax Year**

Property taxes are prorated between the General, certain Special Revenue, and Debt Service Funds based on rates adopted for the year of the levy. For the 2022 fiscal year (2021 tax year), the County levied property taxes of \$0.4528 per \$100 of assessed valuation. The 2021 rates resulted in total adjusted tax levies of approximately \$362.4 million based on a total adjusted valuation of approximately \$81.0 billion. The total tax rate in the 2021 tax year was prorated as follows:

	<u>2021 Rate</u>	<u>2021 Limit</u>
General, certain Special Revenue and Debt Service Funds	\$ 0.438300	\$ 0.80000
Fort Bend County Drainage District	0.014500	0.25000
<b>Total Tax Rate</b>	<u>\$ 0.452800</u>	<u>\$ 1.05000</u>

**B. Fort Bend Central Appraisal District**

The Fort Bend Central Appraisal District ("CAD"), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property. State law also provides that, if approved by the qualified voters in the County collection functions may be assigned to the CAD.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 5 – INTERFUND ACTIVITY**

During the year, funds advance cash for various projects and situations, which create receivables and payables between these funds. All of these interfund balances are expected to be paid within one year. As of September 30, 2022, the interfund receivables and payables were as follows:

<b>Payable Funds</b>	<b>Receivable Funds</b>			<b>Totals</b>
	<b>General</b>	<b>Debt Service</b>	<b>Non-major</b>	
General	\$ -	\$ -	\$ 1,141,356	\$ 1,141,356
Debt Service	285,025	-	-	285,025
Capital Projects	26,499,063	-	-	26,499,063
COVID Response	5,357,861	-	1,511,483	6,869,344
Non-major	5,996,417	283,959	4,558,626	10,839,002
<b>Total Governmental Activities</b>	<b>\$ 38,138,366</b>	<b>\$ 283,959</b>	<b>\$ 7,211,465</b>	<b>\$ 45,633,790</b>

Transfers totaling approximately \$17.3 million were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

<b>Transfers Out</b>	<b>Transfers In</b>			<b>Totals</b>
	<b>General</b>	<b>Capital Projects</b>	<b>Non-major</b>	
General	\$ -	\$ -	\$ 16,958,378	\$ 16,958,378
Non-major	20,202	297,011	-	317,213
<b>Total Governmental Activities</b>	<b>\$ 20,202</b>	<b>\$ 297,011</b>	<b>\$ 16,958,378</b>	<b>\$ 17,275,591</b>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 6 – CAPITAL ASSETS**

A summary of changes in the primary government’s capital assets for the year ended September 30, 2022, is as follows:

	Primary Government			Balances 9/30/22
	Balances 10/1/21	Additions	Retirements/ Transfers	
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 528,871,776	\$ 25,685,563	\$ -	\$ 554,557,339
Construction in progress	60,539,481	73,292,897	(44,831,366)	89,001,012
<b>Total capital assets not being depreciated</b>	<b>589,411,257</b>	<b>98,978,460</b>	<b>(44,831,366)</b>	<b>643,558,351</b>
Depreciable capital assets:				
Vehicles	51,297,218	3,115,587	(3,495,146)	50,917,659
Office furniture and equipment	44,969,894	23,643,476	(872,625)	67,740,745
Machinery and equipment	35,994,228	2,863,337	(1,422,077)	37,435,488
Buildings, facilities and improvements*	599,651,319	14,370,926	(78,988)	613,943,257
Infrastructure	2,274,228,465	292,122,958	-	2,566,351,423
<b>Total depreciable capital assets</b>	<b>3,006,141,124</b>	<b>336,116,284</b>	<b>(5,868,836)</b>	<b>3,336,388,572</b>
Accumulated depreciation for:				
Vehicles	(31,711,544)	(5,186,543)	3,222,959	(33,675,128)
Office furniture and equipment	(31,506,978)	(6,408,287)	864,727	(37,050,538)
Machinery and equipment	(21,976,556)	(2,173,391)	1,404,957	(22,744,990)
Buildings, facilities and improvements*	(170,079,949)	(20,017,527)	-	(190,097,476)
Infrastructure	(433,045,950)	(55,525,043)	-	(488,570,993)
<b>Total accumulated depreciation</b>	<b>(688,320,977)</b>	<b>(89,310,791)</b>	<b>5,492,643</b>	<b>(772,139,125)</b>
Depreciable capital assets, net	2,317,820,147	246,805,493	(376,193)	2,564,249,447
<b>Total governmental activities capital assets, net</b>	<b>\$ 2,907,231,404</b>	<b>\$ 345,783,953</b>	<b>\$ (45,207,559)</b>	<b>\$ 3,207,807,798</b>

\* Includes amounts related to intangible assets -right-to-use lease assets and accumulated amortization of the same described in Note 7.

Depreciation and amortization expenses were charged to the following functions in the statement of activities:

General administration	\$ 4,932,995
Financial administration	364,537
Administration of justice	8,324,540
Construction and maintenance	54,605,578
Drainage District	3,508,783
Health and welfare	3,798,291
Cooperative services	93,010
Public safety	5,605,024
Parks and recreation	5,974,143
Library	2,068,692
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	35,198
<b>Total Depreciation Expense</b>	<b>\$ 89,310,791</b>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 7 – LONG-TERM DEBT**

**A. General Obligation Bonds and Long-Term Liabilities**

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt as of September 30, 2022, is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> %	<u>Matures</u>	<u>Debt Outstanding</u>
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 7,865,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	35,695,000
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	67,170,000
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	57,230,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	71,980,000
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	13,140,000
47,550,000	* Combination Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	31,185,000
4,952,549	* Tax and Revenue Certificates of Obligation Taxable Series 2017B (QECCB)	3.594	2030	3,935,564
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	46,525,000
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	31,290,000
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	51,945,000
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	26,585,000
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	33,255,000
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	21,080,000
25,405,000	Permanent Improvement Bonds - Drainage Series 2020	3.00 - 5.00	2040	24,530,000
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	43,655,000
33,650,000	Certificates of Obligation, Series 2022	3-00 - 5.00	2042	33,650,000
	<b>Total General Obligation Bonds</b>			<u>\$ 600,715,564</u>
<b>Notes Payable</b>				
\$3,808,978	Mobility Tax Note Series 2017	2.36	2023	\$ 1,174,978
13,000,000	Tax Note Series 2020	1.06	2027	9,660,000
3,384,000	Revenue Anticipation Notes Series 2022	3.5	2029	3,259,000
	<b>Total Tax Notes</b>			<u>\$ 14,093,978</u>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 7 – LONG-TERM DEBT (continued)**

**A. General Obligation Bonds and Long-Term Liabilities (continued)**

\* The certificate of obligation (2017 & 2017A) and tax note series bond issues are supported by a tax-backed pledge from the County and were privately placed. An annual budget allocation is made from sales tax collections from County Assistance Districts and a Management District to fund the debt service requirements for the fiscal year. The 2017B certificate of obligation series is also supported by a tax-backed pledge from the County. The annual budget for this issue is funded from energy savings within the county jail facility as reported by the consultant who managed the improvements funded from the bond proceeds of this issue.

The Fort Bend County Toll Road Authority and Fort Bend Grand Parkway Toll Road Authority have two outstanding subordinate lien toll road revenue issues (FBCTRA 2020 general obligation refunding series, and FBGPTRA 2021 & 2021A series) that are supported by a tax backed pledge from the County. These series are not shown in the table above but are illustrated in the annual reports for each of the Authorities. The debt service for these issues are funded annually from toll revenue from each of the Authorities.

The County issues general obligation bonds primarily for the purpose of funding construction projects. The Facilities and Justice Center Limited Tax Bonds were issued to provide funds for the construction of major County facilities. The Unlimited Tax Road Bonds have been issued to fund the acquisition of right-of-way and the construction of roads and bridges that are within the County’s major thoroughfare plan.

During the current fiscal year, the County issued the following bonds and certificates of obligation:

On March 2, 2022, the County issued Certificates of Obligation, Series 2022, in the amount of \$33,650,000. Proceeds from the sale of the Certificates will be used for (i) construction and improvement of County roads and related drainage, detention and traffic signals; (ii) construction, equipment, improvement and renovation of County offices and facilities;(iii) construction, equipment and renovation of public safety improvements, including a new Emergency Operations Center and the purchase of land for a Precinct 4 Annex located at 4.97 acres in the Imperial Redevelopment District within the boundaries of Sugar Land, Texas; (iv) construction of drainage improvements; (v) acquisition of County and public safety vehicles; (v) paying the costs of professional services incurred in connection therewith and (vi) paying the costs of issuance of the Certificates.

On March 2, 2022, the County issued Unlimited Tax Road Bonds, Series 2022, in the amount of \$43,655,000. Proceeds from the sale of the Bonds will be used for (i) the construction, purchase, maintenance and operation of macadamized, graveled or paved roads and turnpikes and (ii) paying the costs of issuance of the Road Bonds.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 7 – LONG-TERM DEBT (continued)**

**A. General Obligation Bonds and Long-Term Liabilities (continued)**

All of the County’s outstanding bond issues are subject to federal arbitrage regulations. The County complies with the five year reporting requirements to the Internal Revenue Service for rebate calculation. As of the date of this report, the County has no contingent rebatable arbitrage.

A summary of long-term liability transactions of the County for the year ended September 30, 2022, follows:

	<b>Balance 10/1/21</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance 9/30/22</b>	<b>Amounts Due Within One Year</b>
Bonds payable:					
General obligation bonds	546,673,256	\$ 77,305,000	\$ (23,262,692)	600,715,564	\$ 38,557,839
Notes payable	24,842,978	3,384,000	(14,133,000)	14,093,978	2,951,000
Premiums on bonds*	71,935,416	13,478,268	(9,737,020)	75,676,664	-
<b>Total bonds payable</b>	<b>643,451,650</b>	<b>94,167,268</b>	<b>(47,132,712)</b>	<b>690,486,206</b>	<b>41,508,839</b>
Capital financing payable	107,251,181	21,888,977	(2,496,022)	126,644,136	4,008,766
Lease payable	428,478	129,121	(301,715)	255,884	142,709
Accrued compensated absences	13,151,666	10,465,724	(11,111,503)	12,505,887	3,126,472
<b>Total Long-Term Liabilities</b>	<b>\$ 764,282,975</b>	<b>\$ 126,651,090</b>	<b>\$ (61,041,952)</b>	<b>\$ 829,892,113</b>	<b>\$ 48,786,786</b>

\* In fiscal year 2022, the County changed the method of amortizing premiums on bonded debt from the straight-line method to the interest method. Previous balances in premiums have been restated. See Note 16 for more information.

Bonded debt is funded primarily by property taxes from the Debt Service Fund. Accrued compensated absences are payable by the fund in which the individual positions are budgeted with the majority of the liability arising from the General Fund.

Annual debt service requirements to maturity for the general obligation bonds are summarized as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2023	\$ 38,557,839	\$ 26,301,542	\$ 64,859,381
2024	40,688,535	24,373,175	65,061,710
2025	42,744,801	22,329,380	65,074,181
2026	43,166,655	20,230,585	63,397,240
2027	43,149,121	18,116,669	61,265,790
2028-2032	189,433,613	61,538,728	250,972,341
2033-2037	110,545,000	30,374,130	140,919,130
2038-2042	57,265,000	12,568,300	69,833,300
2043-2047	23,705,000	4,242,600	27,947,600
2048-2052	11,460,000	1,182,800	12,642,800
<b>Totals</b>	<b>\$ 600,715,564</b>	<b>\$ 221,257,909</b>	<b>\$ 821,973,473</b>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 7 – LONG-TERM DEBT (continued)**

**B. Notes Payable**

Annual debt service requirements to maturity for notes payables are summarized as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 2,951,000	\$ 598,463	\$ 3,549,463
2024	2,814,978	505,945	3,320,923
2025	2,239,000	432,316	2,671,316
2026	2,264,000	395,508	2,659,508
2027	2,284,000	298,435	2,582,435
2028-2029	<u>1,541,000</u>	<u>415,950</u>	<u>1,956,950</u>
<b>Totals</b>	<u>\$ 14,093,978</u>	<u>\$ 2,646,617</u>	<u>\$ 16,740,595</u>

On August 1, 2022, the County issued Fort Bend County Texas Revenue Anticipation Note, Series 2022H in the principal amount of \$3,384,000 pursuant to Section 108 of Title I of the Housing and Community Development Act of 1974. The principal of this note is being used for the construction of a City of Arcola Water Treatment Plant inside the City's municipal boundaries. The provision of a water treatment plant for this small city is consistent with the County Consolidated Plan's overall goal. The Note is payable from and secured by future County CDBG Revenues.

**C. Leases and Capital Financings**

During fiscal year 2021, the County entered into a capital financing arrangement to build a multi-purpose event center (Epicenter). The executed financing term is 30 years with the County taking ownership at the end of the term. The County has capitalized this agreement with a total principal value of \$100,140,000.

In fiscal year 2020, the County entered into capital financing arrangements for technology equipment for which ownership passes to the County at the end of the financing terms ranging from 4 to 5 years with annual payments of \$870,344 with imputed interest of 2.467%.

In fiscal years 2021 and 2020 the County entered into leases for the right to use mailing equipment through fiscal year 2026 in the amount of \$209,229 and a warehouse to store elections equipment through fiscal year 2023 in the amount of \$608,838. These leases are payable monthly over the life of the lease with an imputed interest of 2.467% and summarized below. The intangible right to use assets with unamortized values approximately equal to the principal value of the leases outstanding are included in the furniture, buildings facilities and improvements categories in the capital asset schedule found in Note 6 due to the immaterial nature of these transactions.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 7 – LONG-TERM DEBT (continued)**

**C. Leases and Capital Financings (continued)**

In fiscal year 2022, The County entered into capital financing agreements for public safety video surveillance equipment with related software with principal value of \$21.7 million and payable over ten years with annual payments of \$2.6 million using an interest rate of 2.2972%.

The future required payments for the leases and capital financings through maturity are as follows:

Fiscal Year Ending Sept. 30,	Capital Financings			Leases		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 4,008,766	\$ 4,949,536	\$ 8,958,302	\$ 142,709	\$ 16,252	\$ 158,961
2024	3,799,947	4,843,547	8,643,494	57,934	3,386	61,320
2025	3,244,060	4,744,030	7,988,090	44,029	1,041	45,070
2026	5,515,212	4,608,128	10,123,340	11,212	55	11,267
2027	4,621,333	4,394,287	9,015,620	-	-	-
2028-2032	16,381,170	19,250,899	35,632,069	-	-	-
2033-2037	23,993,636	14,944,875	38,938,511	-	-	-
2038-2042	21,130,004	10,970,400	32,100,404	-	-	-
2043-2047	25,800,004	6,292,600	32,092,604	-	-	-
2048-2050	18,150,004	1,108,400	19,258,404	-	-	-
<b>Totals</b>	<b>\$ 126,644,136</b>	<b>\$ 76,106,702</b>	<b>\$ 202,750,838</b>	<b>\$ 255,884</b>	<b>\$ 20,734</b>	<b>\$ 276,618</b>

The amortized value of assets acquired through capital financing and the right of use under leases totaled \$124.5 million at the end of fiscal year 2022 and has been included in the various categories in the capital asset schedule found in Note 6.

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM**

**General Information about the Pension Plan**

**A. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS in the aggregate issues an Annual Comprehensive Financial Report (“ACFR”) on a calendar year basis. The ACFR is available upon written request from the TCERS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

**General Information about the Pension Plan (continued)**

**B. Benefits Provided**

The plan provisions are adopted by the County’s Commissioners Court, within the options available in the Texas state statutes governing TCDRS (“TCDRS Act”). Members can retire with eight or more years of service at age 60 and above, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any County financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and County financed monetary credits. The level of these monetary credits is adopted by the County’s Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the County financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

All employees are eligible for non-duty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits equal two times the employee’s final full-year salary. An employee who leaves County service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance subsequent to the employee’s retirement date. The annual adjustments are one-half of the change in the Consumer Price Index, limited to a maximum increase in retirement allowance of 2 percent for general employees and 3 percent for public safety employees. The County’s Commissioners Court considers providing an additional cost-of-living adjustment after the employee’s retirement date beyond the terms of the plan during the budget process if sufficient funds are available.

**C. Employees Covered by Benefit Terms**

As of September 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,268
Inactive employees entitled to but not yet receiving benefits	2,522
Active employees	3,082
Total	<u>6,872</u>

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

**General Information about the Pension Plan (continued)**

**D. Contributions**

The County has elected the annually determined contribution rate (“ADCR”) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 12.33% for calendar year 2021 and 13.45% for calendar year 2022. The contribution rate payable by the employee members is 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

The County’s total payroll in fiscal year 2022 was \$192.5 million and the County’s contributions were based on a payroll of \$190.1 million. Contributions made by employees totaled \$13.3 million, and the County made contributions of \$25.0 million during the fiscal year ended September 30, 2022.

**Net Pension Liability (Asset)**

The County’s net pension liability (asset) was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

**A. Actuarial Assumptions**

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>12/31/2021</u>
Actuarial cost method	Entry age
	level percentage
Amortization method	of payroll, closed
Amortization period	19.0 years
	5-year smoothed
Asset valuation method	fair value
Assumptions:	
Investment return	7.6%
Projected salary increases	4.7%
Inflation	2.5%
Cost-of-living adjustments	0.0%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

***Net Pension Liability (Asset) (continued)***

**B. Discount rate**

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability ("UAAL") shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

**Net Pension Liability (Asset) (continued)**

Based on the factors above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability (asset) of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.6%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.5%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

**C. Long-Term Expected Rate of Return**

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2021.

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return <sup>(2)</sup>
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	25.00%	6.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	5.10%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-1.05%

<sup>(1)</sup> Target asset allocation adopted at the March 2022 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.60%, per Cliffwater's 2022 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

**Net Pension Liability (Asset) (continued)**

**D. Changes in the Net Pension Liability (Asset)**

	Increase (Decrease)		
	Total Pension	Fiduciary	Net Pension
	Liability (a)	Net Position (b)	Liability (Asset) (a) – (b)
Balances as of December 31, 2020	\$ 846,005,255	\$ 767,158,786	\$ 78,846,469
Changes for the year:			
Service cost	27,629,697	-	27,629,697
Interest on total pension liability	65,044,102	-	65,044,102
Effect of economic/demographic gains or losses	(1,665,715)	-	(1,665,715)
Effect of assumptions changes or inputs	1,161,853	-	1,161,853
Refund of contributions	(1,943,074)	(1,943,074)	-
Benefit payments	(34,303,635)	(34,303,635)	-
Administrative expenses	-	(505,427)	505,427
Member contributions	-	12,761,153	(12,761,153)
Net investment income	-	168,392,017	(168,392,017)
Employer contributions	-	22,478,108	(22,478,108)
Other	-	189,266	(189,266)
Balances as of December 31, 2021	<u>\$ 901,928,483</u>	<u>\$ 934,227,194</u>	<u>\$ (32,298,711)</u>

Although the General Fund is the primary fund to liquidate pension liabilities through contributions, other funds with eligible employees make proportional contributions as well.

**E. Sensitivity Analysis**

The following presents the net pension liability (asset) of the County, calculated using the discount rate of 7.60%, as well as what the Fort Bend County net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 1,030,117,933	\$ 901,928,483	\$ 795,219,232
Fiduciary net position	934,227,190	934,227,190	934,227,190
Net pension liability / (asset)	<u>\$ 95,890,743</u>	<u>\$ (32,298,707)</u>	<u>\$ (139,007,958)</u>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

**Net Pension Liability (Asset) (continued)**

**F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2022, the County recognized pension expense as follows:

<b>Pension Expense</b>	<b>Measurement Year 2021</b>
Service cost	\$ 27,629,697
Interest on total pension liability	65,044,102
Administrative expenses	505,427
Member contributions	(12,761,153)
Expected investment return net of investment expenses	(58,254,691)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,037,404
Recognition of assumption changes or inputs	10,625,810
Recognition of investment gains or losses	(29,643,159)
Other	(189,262)
Pension expense	<u>\$ 3,994,175</u>

**Deferred Inflows / Outflows of Resources**

The County’s government-wide financial statements as of September 30, 2022 reflect pension related deferred inflows and outflows of resources are as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 3,579,285	\$ 1,332,572
Changes of assumptions	31,771,278	-
Net difference between projected and actual earnings	-	104,995,165
Contributions made subsequent to measurement date	18,973,163	-
	<u>\$ 54,323,726</u>	<u>\$ 106,327,737</u>

Contributions made subsequent to the measurement date of the net pension liability (asset) but before the end of the County’s year-end will be recognized as a reduction of the net pension liability (asset) in the subsequent fiscal period.

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (continued)**

**Net Pension Liability (Asset) (continued)**

**F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the December 31 measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2022	\$ (11,180,535)
2023	(23,694,750)
2024	(13,973,651)
2025	(22,128,238)
<b>Total</b>	<b><u>\$ (70,977,174)</u></b>

**NOTE 9 – DEFERRED COMPENSATION PLAN**

The County offers all of its full-time employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. Nationwide Retirement Solutions, Security Benefit Life, and Edward Jones have been appointed as plan administrators. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency. Amounts of compensation deferred by employees under the plan provisions are disbursed to the plan administrators after each pay period. The plan administrators hold all funds invested in the plan and disburse funds to employees in accordance with plan provisions. The County does not maintain significant oversight of the plan administrators’ activities.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)**

**A. Plan Description**

In addition to providing pension benefits through the Texas County and District Retirement System, the County sponsors and administers a single-employer defined benefit health care plan titled “Fort Bend County Employee Benefit Plan” (“Plan”). The Plan was established and approved by Fort Bend County Commissioners Court and Chapter 175 of the Local Government Code which provides eligible employees, retirees, and their eligible dependents with the following post-employment benefits:

- Eligible retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.
- Eligible dependents of retirees have a portion of their medical and dental insurance premiums paid by the County for participation with the County’s healthcare provider; and at the County’s cost to cover current employees.

The Plan does not issue a separate, publicly available report.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)**

**B. Funding Policy and Contribution Rates**

The contribution requirements of the County and plan members are established and may be amended by Commissioners Court. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree healthcare benefits. The Plan provides for the payment of a portion of the health and dental insurance premiums for eligible retired employees and their dependents. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Currently, the Plan pays a portion of the retiree’s premiums, as well as his or her dependent coverage. The retiree contributes the premium cost each month, less the Plan subsidy.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. The County, therefore, charges both groups an equal, blended rate premium. Although both groups are charged the same rate, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separately from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the County has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan.

In addition to providing pension benefits through the Texas County and District Retirement System, the County has opted to provide eligible retired employees with the following post-employment benefits:

- Eligible retirees receive the same healthcare benefits as current eligible County employees.
- Eligible retirees may purchase healthcare coverage for eligible dependents at the same subsidized cost to current eligible County employees.

The County is statutorily required to permit retiree participation in the health insurance program on a pooled non-differentiated basis. For budgetary purposes, the County recognizes its share of the costs of providing these benefits when paid, on a “pay-as-you-go” basis. The County has had an actuarial valuation of its post-retirement benefit liability performed as of September 30, 2022. At that date, there were 742 retirees and 340 spouses of retirees receiving benefits and 2,529 active members not yet receiving benefits.

**D. Changes in Total OPEB Liability**

	<b>Increase (Decrease) in Total OPEB Liability</b>
Balances as of September 30, 2021	\$ 634,919,158
Changes for the year:	
Service cost	38,784,122
Interest on total OPEB liability	15,094,998
Effect of economic/demographic gains or losses	(2,187,174)
Effect of assumptions changes or inputs	(179,613,388)
Benefit payments	(11,630,982)
Balances as of September 30, 2022	<b>\$ 495,366,734</b>

Although the General Fund is the primary fund to liquidate OPEB liabilities through contributions, other funds with eligible employees make proportional contributions as well.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)**

**D. Sensitivity Analysis**

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.02%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.02%) or 1 percentage point higher (5.02%) than the current rate.

	<b>1% Decrease 3.02%</b>	<b>Current Discount Rate 4.02%</b>	<b>1% Increase 5.02%</b>
Total OPEB liability	\$ 582,999,519	\$ 495,366,734	\$ 425,059,610

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	<b>1% Decrease</b>	<b>Current Trend Rate</b>	<b>1% Increase</b>
Total OPEB liability	\$ 410,803,263	\$ 495,366,734	\$ 605,689,126

**E. OPEB Expense and Deferred Inflows of Resources**

For the year ended September 30, 2022, the County recognized OPEB expense as follows:

<b>OPEB Expense</b>	<b>Measurement Year 2022</b>
Service cost	\$ 38,784,122
Interest on total OPEB liability	15,094,998
Recognition of deferred inflows/outflows of resources	(7,238,131)
Recognition of assumption changes or inputs	(7,950,823)
OPEB expense	<u>\$ 38,690,166</u>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (“OPEB”) (continued)**

**E. OPEB Expense and Deferred Inflows of Resources (continued)**

As of the measurement date of September 30, 2022, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 45,143,136
Change in assumptions	<u>95,511,396</u>	<u>180,547,759</u>
Total	<u>\$ 95,511,396</u>	<u>\$ 225,690,895</u>

Amounts currently reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending September 30,	Deferred Inflows of Resources
2023	\$ (15,188,954)
2024	(15,188,954)
2025	(15,188,954)
2026	(15,188,954)
2027	(15,992,341)
thereafter	<u>(53,431,342)</u>
	<u>\$ (130,179,499)</u>

**F. Key Actuarial Methods and Assumptions**

Valuation Date	October 1, 2021
Measurement Date	September 30, 2022
Discount Rate	4.02%
	Based on the Bond Buyer’s 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.40%
Medical Trend Rate	5.6% - 3.8% Pre-65 year medical 5.70 - 3.80% Post-65 year prescription
Salary increases including inflation	4.70%-0.60%

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 11 – FUND EQUITY**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned, as described in Note 1. Fund balances for all the major and non-major governmental funds as of September 30, 2022, were distributed as follows:

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Non-major Special Revenue Funds</b>	<b>Totals</b>
<b>Nonspendable:</b>					
Prepaid items	\$ 57,926	\$ -	\$ -	\$ 5,954	\$ 63,880
Subtotal	<u>57,926</u>	<u>-</u>	<u>-</u>	<u>5,954</u>	<u>63,880</u>
<b>Restricted for:</b>					
General administration	780,450	-	-	7,057,767	7,838,217
Financial administration	-	-	-	71,723	71,723
Administration of justice	2,349,398	-	-	5,389,221	7,738,619
Construction and maintenance	5,754,575	-	-	79,371,904	85,126,479
Health and human services	709,880	-	-	52,149	762,029
Public safety	76,790	-	-	6,085,944	6,162,734
Library	909	-	-	-	909
Debt service	-	15,049,125	-	98,731	15,147,856
Subtotal	<u>9,672,002</u>	<u>15,049,125</u>	<u>-</u>	<u>98,127,439</u>	<u>122,848,566</u>
<b>Committed to:</b>					
General administration	5,832,620	-	-	-	5,832,620
Public safety	-	-	-	-	-
Construction and maintenance	4,155,114	-	-	-	4,155,114
Health and welfare	262,250	-	-	-	262,250
OPEB Liability Funding	5,643,423	-	-	-	5,643,423
Subtotal	<u>15,893,407</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,893,407</u>
<b>Unassigned</b>	<u>98,569,923</u>	<u>-</u>	<u>(587,823)</u>	<u>-</u>	<u>97,982,100</u>
<b>Total Fund Balances</b>	<u>\$ 124,193,258</u>	<u>\$ 15,049,125</u>	<u>\$ (587,823)</u>	<u>\$ 98,133,393</u>	<u>\$ 236,787,953</u>

The County has a policy to maintain a fund balance level of 15% of operating expenditures for general fund. The total General fund balance at the end of 2022 totaled \$124.2 million representing 36.8% of operating expenditures. The unassigned balance totaled \$98.6 million representing 29.2% of operating expenditures.

The County has plans to clear the deficit in fund equity of the Capital Projects fund arising from advanced funding resolutions through future bond issuances.

The Fort Bend County Industrial Development Corporation anticipates on clearing the deficit net position through the collection of fees in the near future.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 12 – CONTINGENCIES AND COMMITMENTS**

**A. Construction Contract Commitments**

The County had several capital improvement commitments as of September 30, 2022. A contract between two parties does not result immediately in the recognition of a liability. Instead, a liability is incurred when performance has occurred under the contract. Until such time as performance takes place, these contracts represent a commitment rather than a liability. Construction in progress and remaining commitments under related construction contracts for general government construction projects as of September 30, 2022, is as follows:

Projects	Balances 10/1/2021	Increase- Retainage Included	Decreases Capitalizations and Adjustments	Balances 9/30/2022	Remaining Commitments
Mobility Projects - Bonds	\$ 24,890,199	\$ 29,101,405	\$ (20,819,628)	\$ 33,171,976	\$ 58,508,442
Texas Heritage Parkway	-	5,445,915	-	5,445,915	888,145
Post Oak Fields	5,588,740	252,397	-	5,841,137	66,057
Oyster Creek Damage Survey	8,406,924	2,497,670	(10,904,594)	-	-
Sheriff Katy Substation	4,897,271	809,789	(5,707,060)	-	-
Emergency Operation Center	3,074,520	6,975,621	-	10,050,141	369,608
North Fort Bend Library	2,801,509	8,985,777	-	11,787,286	3,380,184
Facilities Improvements Countywide	3,578,625	4,659,800	(5,214,362)	3,024,063	1,406,408
1979 Linear Jail Renovation	178,565	3,435,387	-	3,613,952	274,688
2021 Road Construction Projects	125,053	1,311,697	-	1,436,750	2,337,824
Fairgrounds Road Project	-	1,919,960	-	1,919,960	-
EMS Medic 2 Station Rebuild	18,600	1,489,661	-	1,508,261	-
Parks Improvements Countywide	896,341	156,815	-	1,053,156	284,276
Arcola-Fresno Tipping Fees	914,917	563,725	-	1,478,642	-
Projects under \$1 million	5,168,217	5,687,278	(2,185,722)	8,669,773	14,661,186
<b>Totals</b>	<b>\$ 60,539,481</b>	<b>\$ 73,292,897</b>	<b>\$ (44,831,366)</b>	<b>\$ 89,001,012</b>	<b>\$ 82,176,818</b>

**B. Litigation and Other Contingencies**

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2022.

**NOTE 13- RISK MANAGEMENT**

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims for employee benefits have not exceeded insurance coverage in any of the previous three fiscal years. The settled claims for other insurance did not exceed insurance coverage in fiscal year 2022. There has not been any significant reduction in insurance coverage from that of the previous year.

Liabilities have been recorded for workers' compensation, auto liability, general liability, and employee benefits. These liabilities are recorded when it is probable that a loss has occurred and the amount can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported ("IBNR"). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends, and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses regardless of whether allocated to specific claims. Non-incremental claim adjustment expenses have not been included as part of the liability for claims and judgments. However, estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

A summary of the changes in the balances of claims liabilities for the years ended September 30, 2022 and 2021 is as follows:

<b>Employee Benefits:</b>	<b>Year ended 9/30/22</b>	<b>Year ended 9/30/21</b>
Unpaid claims, beginning of year	\$ 4,148,564	\$ 8,233,558
Incurred claims (including IBNRs)	57,548,766	47,414,032
Claim payments	(55,718,677)	(51,499,026)
Unpaid claims, end of year	<u>\$ 5,978,653</u>	<u>\$ 4,148,564</u>
<b>Other Insurance:</b>	<b>Year ended 9/30/22</b>	<b>Year ended 9/30/21</b>
Unpaid claims, beginning of year	\$ 3,489,597	\$ 3,284,623
Incurred claims (including IBNRs)	5,384,109	4,141,936
Claim payments	(5,539,914)	(3,936,962)
Unpaid claims, end of year	<u>\$ 3,333,792</u>	<u>\$ 3,489,597</u>
Amounts Due Within One Year	<u>\$ 3,333,792</u>	<u>\$ 3,489,597</u>

**NOTE 14 – TAX ABATEMENTS**

Fort Bend County provides property tax abatements for economic development pursuant to Chapter 312 of the Texas Property Tax Code in order to facilitate the creation and retention of job opportunities to the County. Under the terms of the County’s tax abatement guidelines, an abatement may only be granted for the additional value of eligible improvements made subsequent to and specified in an abatement agreement between the County and the property owner or lessee, subject to such limitations as the County may require. An abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion.

**Economic Qualifications:** In order to be eligible for designation as a reinvestment zone and receive tax abatement the planned improvement:

1. Must be expected to have an increased appraised ad valorem tax value of at least \$1,000,000 based upon the Fort Bend Central Appraisal District’s assessment of the eligible property; and
2. Must be expected to prevent the loss of payroll or retain, increase or create payroll on a permanent basis in the County.
3. Must not have the effect of transferring employment from one part of the County to another, unless there is a substantial threat of economic loss to the County.

**Recapture:** Any abatement agreement may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within thirty (30) days of the termination in the event that the company or individual:

1. Allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and /or contest;
2. Violates any of the terms and conditions of the abatement agreement; or
3. Vacates any of the improvements subject to the agreement before the term of the abatement; and fails to cure during the cure period.

Should the County determine that the company or individual is in default according to the terms and conditions of its agreement, the County shall notify the company or individual of such default in writing at the address stated in the agreement; and if such is not cured within thirty (30) days from the date of such notice (“Cure Period”), then the agreement may be terminated.

**Taxes Abated:** During the 2022 fiscal year the County tax abatement program resulted in the abatement of approximately \$4.3 million in property taxes as a result of lowered assessed values on qualified projects.

**NOTE 15 – SUBSEQUENT EVENTS**

**Tax Anticipation Notes, Series 2022B**

On November 10, 2022, the County issued the “Fort Bend County, Texas, Tax Anticipation Notes, Series 2022B” (the “Notes”) in accordance with Chapter 1431, Texas Government Code. Proceeds of the Notes will be used for the acquisition, construction and renovation of public works in the County, including County drainage improvements, parks and park facilities, and paying the costs of professional services incurred in connection with any of the foregoing projects as well as the costs of issuance of the Notes.

The Notes have been sold at a price of par through a private placement with JP Morgan, in accordance with the terms of a private placement letter which price and terms which were found and determined to be the most advantageous reasonably obtainable by the County.

The Notes, with a par value of \$30,000,000 and related issuance costs of \$128,750, will be payable from and secured by ad valorem taxes levied, within the limits prescribed by law, on all taxable property within the County. The Notes bear an interest rate of 3.5% and has a final maturity of March 1, 2029.

The Notes are callable at any time subject to a prepayment premium equal to the sum of the differences between (i) each scheduled interest payment which would have been made on the prepaid amount if such prepayment had not occurred and (ii) the corresponding fixed-rate interest payment which would be received under an interest rate swap which the Purchaser shall be deemed to have entered into as of the prepayment notice date (the “Replacement Swap”) covering its payment obligations under an interest rate swap which the Purchaser shall be deemed to have entered into when the prepaid amount was originally funded, with each such difference discounted to a present value as of the prepayment date using the fixed interest rate of the Replacement Swap as the applicable discount rate. Upon an event of default interest would then be computed at the then applicable interest rate plus 4.00% per annum.

**Fort Bend Tax Improvement Zone No.1**

On September 27, 2022, pursuant to Chapter 311 of the Texas Tax Code, the County designated a contiguous geographic area within the County as a Fort Bend Tax Improvement Zone No.1 (the “Zone”). The Zone will commence on January 1, 2023, and terminate operations on January 1, 2053, or at an earlier time designated by subsequent resolution, or at such time that all project costs, notes, and other obligations of the Zone, and the interest thereon, have been paid in full.

The total appraised value of taxable real property in the Zone as of January 1, 2022 was approximately \$219,794,466. A portion (75%) of taxes levied by the County’s General Fund on the incremental value increases on the taxable real value within the Zone will be dedicated to funding future projects therein.

The County Commissioners’ Court appointed a five member Board of Directors for the Zone that will make recommendations to the Court concerning the administration of the Zone and has delegated all related powers necessary to prepare and implement the project plan and reinvestment zone financing plan. These powers are subject to the approval of the County Commissioner of Precinct 4, subject to the right of Commissioners’ Court to rescind, alter or amend such delegation of authority to the Board of Directors as it deems necessary.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 15 – SUBSEQUENT EVENTS (continued)**

Subsequent to year-end, the Board of Directors has adopted and Commissioners’ Court has approved a project plan and a reinvestment zone financing plan for the Zone as described in Section 311.011, Texas Tax Code calling for an estimated \$118,000,000 in future project costs.

**Advanced Funding Resolution - State Highway 99**

On December 6, 2022, Commissioners’ Court declared its intent to issue bonds to pay the local contribution (\$90 million) related to the proposed State improvements to State Highway 99 with a total project cost estimate of \$900 million. Proceeds of these bonds are expected to be used to reimburse the County for capital expenditures paid in connection with the local contribution prior to the issuance of bonds.

**Formation of Other Post-Employment Benefit (OPEB) Trust**

On December 20, 2022, Commissioners’ Court approved the creation of an irrevocable trust to begin funding of the County’s total OPEB liability with an initial deposit of \$5.6 million.

**NOTE 16 – PRIOR PERIOD RESTATEMENT**

In the past, the County has used the straight-line method of amortizing certain bond related amounts to include premiums and deferred charges on refunding. While the straight-line method approximated the results that would have been achieved using the generally accepted accounting principal of the interest method, as the County’s debt issues have grown, the two methods have become less comparable. For the fiscal year ended September 30, 2022, the County has changed its accounting method for amortizing these amounts to the interest method. The beginning balances in the following financial statement captions have been restated as of the beginning of the year.

<b>Governmental Activities</b>	<b>As Previously Reported</b>	<b>Change in Amortization Method</b>	<b>As Restated</b>
Deferred outflows - debt refunding	\$ 3,977,271	\$ (1,533,815)	\$ 2,443,456
Long-term liabilities due in more than one year	\$ 779,412,786	\$ (15,129,811)	\$ 764,282,975
Total Net Position	\$ 1,795,877,849	\$ 13,595,996	\$ 1,809,473,845



## **REQUIRED SUPPLEMENTARY INFORMATION**



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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 275,451,427	\$ 275,451,427	\$ 274,411,595	\$ (1,039,832)
Fines and fees	35,792,119	36,410,619	42,343,306	5,932,687
Intergovernmental	5,240,354	5,290,354	20,932,630	15,642,276
Earnings on investments	1,678,940	1,857,168	2,447,260	590,092
Miscellaneous	2,821,146	3,153,858	2,792,394	(361,464)
<b>Total Revenues</b>	<b>320,983,986</b>	<b>322,163,426</b>	<b>342,927,185</b>	<b>20,763,759</b>
<b>Expenditures</b>				
<b>General Administration</b>				
County Judge:				
Salaries and personnel costs	1,119,207	1,092,007	973,314	118,693
Operating costs	68,505	95,505	78,718	16,787
Information technology costs	-	200	70	130
Commissioner Precinct 1:				
Salaries and personnel costs	700,349	699,735	699,683	52
Operating costs	24,556	25,170	25,155	15
Information technology costs	1,425	1,425	1,425	-
Commissioner Precinct 2:				
Salaries and personnel costs	762,254	765,669	765,669	-
Operating costs	46,332	46,332	42,131	4,201
Information technology costs	-	2,196	2,196	-
Commissioner Precinct 3:				
Salaries and personnel costs	717,188	717,188	670,498	46,690
Operating costs	49,451	49,451	26,790	22,661
Information technology costs	1,208	1,208	40	1,168
Commissioner Precinct 4:				
Salaries and personnel costs	721,983	721,983	698,548	23,435
Operating costs	46,040	43,840	27,493	16,347
Information technology costs	2,990	5,190	4,203	987
County Clerk:				
Salaries and personnel costs	5,750,167	5,750,167	5,383,288	366,879
Operating costs	188,690	188,643	186,496	2,147
Information technology costs	15,864	15,864	15,747	117
Non-Departmental:				
Salaries and personnel costs	-	91,807	1,018	90,789
Operating costs	16,621,606	15,372,398	13,645,694	1,726,704
Information technology costs	609,488	702	702	-
Risk Management/Insurance:				
Salaries and personnel costs	1,132,973	1,161,844	1,161,843	1
Operating costs	167,411	167,411	138,988	28,423
Information technology costs	4,830	4,173	3,795	378
Elections Administrator:				
Salaries and personnel costs	1,014,864	1,034,115	1,034,115	-
Operating costs	279,169	279,429	271,680	7,749

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Elections Services:				
Salaries and personnel costs	962,328	962,328	836,764	125,564
Operating costs	344,345	399,345	382,403	16,942
Information technology costs	600	600	597	3
Human Resources:				
Salaries and personnel costs	1,013,204	1,031,204	1,031,200	4
Operating costs	589,057	522,903	383,354	139,549
Information technology costs	-	354	47	307
Vehicle Maintenance:				
Salaries and personnel costs	1,073,389	1,073,389	1,041,256	32,133
Operating costs	(970,390)	(103,468)	(930,611)	827,143
Information technology costs	300	300	161	139
Records Management:				
Salaries and personnel costs	456,917	456,917	439,086	17,831
Operating costs	22,396	15,612	13,052	2,560
Information technology costs	101	6,885	5,912	973
Central Mailroom:				
Salaries and personnel costs	309,093	309,093	298,076	11,017
Operating costs	557,066	557,066	556,705	361
Information technology costs	-	5,320	5,320	-
Facilities Management and Planning:				
Salaries and personnel costs	867,220	867,220	859,495	7,725
Operating costs	57,125	52,495	47,045	5,450
Information technology costs	-	1,130	858	272
Facilities Maintenance:				
Salaries and personnel costs	1,663,282	1,616,282	1,517,435	98,847
Operating costs	1,482,036	1,708,508	1,466,092	242,416
Information technology costs	7,500	7,500	5,817	1,683
Capital acquisitions	240,000	38,583	36,223	2,360
Facilities Operations:				
Salaries and personnel costs	258,339	258,339	257,067	1,272
Operating costs	5,470,154	4,899,725	4,595,179	304,546
Janitorial:				
Salaries and personnel costs	724,275	724,275	703,572	20,703
Operating costs	1,145,197	1,145,197	1,132,867	12,330
Jail Maintenance:				
Salaries and personnel costs	854,491	854,491	851,259	3,232
Operating costs	909,763	945,463	776,147	169,316
Information technology costs	10,000	10,000	8,355	1,645
Capital acquisitions	141,000	105,300	104,300	1,000
Interdepartmental Construction:				
Salaries and personnel costs	1,353,736	1,353,736	1,277,779	75,957
Operating costs	97,341	102,621	102,531	90
Information technology costs	-	300	286	14

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
County Attorney:				
Salaries and personnel costs	3,751,334	3,751,334	3,582,899	168,435
Operating costs	227,535	299,810	287,456	12,354
Information technology costs	3,122	3,122	2,676	446
Information Technology:				
Salaries and personnel costs	7,520,139	7,520,223	7,072,408	447,815
Operating costs	10,574,949	10,798,203	8,664,814	2,133,389
Information technology costs	450,784	494,755	467,406	27,349
Capital acquisitions	-	244,392	-	244,392
Purchasing:				
Salaries and personnel costs	1,117,800	1,117,800	1,068,993	48,807
Operating costs	48,539	47,201	46,296	905
Information technology costs	-	2,549	2,549	-
<b>Total General Administration</b>	<b>73,380,617</b>	<b>72,542,054</b>	<b>64,860,425</b>	<b>7,681,629</b>
<b>Financial Administration</b>				
County Auditor:				
Salaries and personnel costs	2,911,897	2,911,897	2,813,472	98,425
Operating costs	84,470	81,232	72,813	8,419
Information technology costs	1,100	4,200	3,794	406
County Treasurer:				
Salaries and personnel costs	1,185,171	1,185,171	1,150,647	34,524
Operating costs	676,779	886,867	819,627	67,240
Information technology costs	720	1,220	1,192	28
Tax Assessor/Collector:				
Salaries and personnel costs	5,956,810	5,956,810	5,862,923	93,887
Operating costs	784,054	769,663	641,165	128,498
Information technology costs	200	5,538	5,537	1
Budget Office:				
Salaries and personnel costs	844,891	844,891	824,734	20,157
Operating costs	26,851	26,727	21,186	5,541
Information technology costs	2,178	2,178	2,163	15
<b>Total Financial Administration</b>	<b>12,475,121</b>	<b>12,676,394</b>	<b>12,219,253</b>	<b>457,141</b>

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
<b>Administration of Justice</b>				
County Court-at-Law #1:				
Salaries and personnel costs	674,566	674,566	673,682	884
Operating costs	250,914	528,115	527,635	480
Information technology costs	5,320	7,820	6,958	862
County Court-at-Law #2:				
Salaries and personnel costs	702,536	702,536	693,139	9,397
Operating costs	255,652	370,167	369,621	546
Information technology costs	-	2,676	1,470	1,206
County Court-at-Law #3:				
Salaries and personnel costs	664,438	664,438	642,421	22,017
Operating costs	234,920	549,265	549,103	162
County Court-at-Law #4:				
Salaries and personnel costs	674,087	674,087	670,419	3,668
Operating costs	255,736	492,249	492,014	235
Associate County Court-at-Law:				
Operating costs	-	200,000	-	200,000
County Court-at-Law #5:				
Salaries and personnel costs	653,066	653,066	645,079	7,987
Operating costs	244,644	544,644	518,751	25,893
Information technology costs	250	250	-	250
County Court-at-Law #6:				
Salaries and personnel costs	655,472	655,472	625,334	30,138
Operating costs	243,564	590,347	589,883	464
240th District Court:				
Salaries and personnel costs	317,719	317,719	313,651	4,068
Operating costs	242,753	671,575	670,537	1,038
Information technology costs	-	300	300	-
268th District Court:				
Salaries and personnel costs	316,593	316,593	307,993	8,600
Operating costs	238,429	1,076,769	1,076,594	175
Information technology costs	1,500	1,500	1,100	400
328th District Court:				
Salaries and personnel costs	521,848	521,848	521,766	82
Operating costs	241,736	376,516	376,412	104
387th District Court:				
Salaries and personnel costs	520,703	520,703	508,360	12,343
Operating costs	173,163	248,163	240,712	7,451
Information technology costs	-	364	364	-

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
400th District Court:				
Salaries and personnel costs	318,208	318,208	316,710	1,498
Operating costs	215,171	619,669	619,657	12
434th District Court:				
Salaries and personnel costs	317,105	317,105	303,961	13,144
Operating costs	234,123	775,599	774,176	1,423
505th District Court:				
Salaries and personnel costs	514,731	514,731	500,642	14,089
Operating costs	264,036	313,993	288,025	25,968
Information technology costs	-	307	307	-
458th District Court:				
Salaries and personnel costs	314,699	321,922	321,685	237
Operating costs	242,592	787,930	787,241	689
Information technology costs	-	70	70	-
Child Support:				
Salaries and personnel costs	569,869	569,869	529,991	39,878
Operating costs	20,865	20,515	20,208	307
District Clerk:				
Salaries and personnel costs	5,813,817	5,814,117	5,717,841	96,276
Operating costs	523,267	504,317	304,942	199,375
Information technology costs	8,500	25,705	25,597	108
District Clerk Jury Payments:				
Operating costs	400,000	400,000	278,708	121,292
Justice of the Peace Precinct #1, Place 1:				
Salaries and personnel costs	670,558	703,935	682,452	21,483
Operating costs	24,497	32,136	27,868	4,268
Justice of the Peace Precinct #1, Place 2:				
Salaries and personnel costs	952,013	952,013	862,517	89,496
Operating costs	38,170	38,170	31,388	6,782
Information technology costs	994	994	89	905
Justice of the Peace Precinct #2:				
Salaries and personnel costs	811,679	812,057	738,023	74,034
Operating costs	41,511	41,133	26,307	14,826
Justice of the Peace Precinct #3:				
Salaries and personnel costs	765,429	765,429	689,459	75,970
Operating costs	29,400	29,400	25,920	3,480

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Justice of the Peace Precinct #4:				
Salaries and personnel costs	771,144	771,144	743,930	27,214
Operating costs	29,176	29,176	28,156	1,020
Bail Bond Board:				
Salaries and personnel costs	152,965	152,965	152,189	776
Operating costs	9,989	9,789	6,858	2,931
Information technology costs	-	200	200	-
District Attorney:				
Salaries and personnel costs	16,259,810	16,192,810	15,808,538	384,272
Operating costs	1,214,623	900,325	877,290	23,035
Information technology costs	24,134	22,828	21,812	1,016
Public Defender - Mental Health:				
Salaries and personnel costs	2,626,981	2,620,981	2,483,691	137,290
Operating costs	183,410	102,215	93,699	8,516
Information technology costs	4,400	4,331	4,202	129
District Judges Fees/Services:				
Operating costs	3,500,000	-	-	-
Sheriff Detention Operating:				
Salaries and personnel costs	29,724,874	29,699,874	27,590,198	2,109,676
Operating costs	9,645,985	9,670,985	8,430,529	1,240,456
Information technology costs	16,727	16,727	9,156	7,571
Sheriff - Bailiffs:				
Salaries and personnel costs	4,149,301	4,149,301	4,012,584	136,717
Operating costs	162,503	162,503	122,917	39,586
240th,400th District Court Associate Judge				
Salaries and personnel costs	320,779	320,779	316,714	4,065
Operating costs	16,341	17,008	14,765	2,243
Indigent Defense Program:				
Salaries and personnel costs	326,990	326,990	313,574	13,416
Operating costs	50,740	50,740	49,499	1,241
Behavioral Health Services:				
Salaries and personnel costs	1,070,229	1,036,000	968,686	67,314
Operating costs	38,998	73,153	44,068	29,085
Information technology costs	500	500	165	335
Capital acquisitions	374	448	448	-
268th,434th District Court Associate Judge:				
Salaries and personnel costs	319,944	319,944	308,840	11,104
Operating costs	18,819	18,819	16,329	2,490
Information technology costs	-	222	222	-

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Courts Administration:				
Salaries and personnel costs:	275,195	279,695	275,147	4,548
Operating costs	36,729	113,984	113,935	49
Information technology costs	-	2,100	-	2,100
Associate County Court-at-Law A:				
Salaries and personnel costs	310,987	276,567	34,286	242,281
Operating costs	12,780	12,220	5,840	6,380
Associate County Court-at-Law B:				
Salaries and personnel costs	316,963	341,383	330,255	11,128
Operating costs	15,650	16,210	14,137	2,073
268th District Court Associate Judge:				
Salaries and personnel costs	326,455	326,455	322,855	3,600
Operating costs	11,400	9,520	7,017	2,503
Information technology costs	500	2,854	2,764	90
END Program				
Salaries and personnel costs	21,594	21,594	17,882	3,712
Operating costs	995	995	791	204
Medical Examiner:				
Salaries and personnel costs	2,715,468	2,779,540	2,758,948	20,592
Operating costs	574,235	602,504	578,540	23,964
Information technology costs	9,085	9,285	9,267	18
Adult Probation Operating:				
Salaries and personnel costs	102,053	102,053	80,570	21,483
Operating costs	62,880	70,166	69,799	367
Information technology costs	492	492	394	98
CSR Program:				
Salaries and personnel costs	334,832	339,859	309,623	30,236
Operating costs	25,357	25,357	21,687	3,670
Drug Court - County:				
Operating costs	108,243	108,243	64,719	43,524
Pre-trial Bond Program:				
Salaries and personnel costs	755,193	755,193	469,552	285,641
Operating costs	102,498	102,498	89,716	12,782
Information technology costs	1,716	1,716	-	1,716
<b>Total Administration of Justice</b>	<b>97,941,879</b>	<b>99,012,312</b>	<b>92,894,065</b>	<b>6,118,247</b>

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
<b>Construction and Maintenance</b>				
Engineering:				
Salaries and personnel costs	2,999,721	3,000,221	2,983,814	16,407
Operating costs	248,851	233,351	212,651	20,700
Information technology costs	8,400	23,261	18,885	4,376
Landfill:				
Salaries and personnel costs	42,512	42,512	31,190	11,322
Operating costs	97,743	97,743	53,452	44,291
Recycling Center:				
Salaries and personnel costs	226,114	226,114	207,138	18,976
Operating costs	132,165	182,165	158,517	23,648
Capital acquisitions	15,000	15,000	12,242	2,758
<b>Total Construction and Maintenance</b>	<b>3,770,506</b>	<b>3,820,367</b>	<b>3,677,889</b>	<b>142,478</b>
<b>Health and Welfare:</b>				
Ambulance - EMS:				
Salaries and personnel costs	17,282,314	17,915,466	17,898,251	17,215
Operating costs	2,669,140	2,635,883	2,607,111	28,772
Information technology costs	9,808	9,808	4,608	5,200
Public Transportation:				
Operating costs	2,574,434	694,316	60,018	634,298
Information technology costs	5,190	5,190	5,178	12
Health Department - County:				
Salaries and personnel costs	870,388	870,590	789,878	80,712
Operating costs	94,568	94,020	93,031	989
Clinical Health Immunization:				
Salaries and personnel costs	722,241	722,776	584,983	137,793
Operating costs	34,443	33,908	31,558	2,350
Animal Control:				
Salaries and personnel costs	1,568,510	1,492,510	1,450,191	42,319
Operating costs	292,742	366,193	309,601	56,592
Information technology costs	-	2,549	2,549	-
Health and Human Services:				
Salaries and personnel costs	1,203,488	1,203,488	1,185,798	17,690
Operating costs	145,413	196,336	167,684	28,652
Information technology costs	10,959	4,000	3,499	501
Senior Center:				
Salaries and personnel costs	424,392	424,392	398,061	26,331
Operating costs	93,714	101,964	85,701	16,263

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Public Health Emergency Preparedness				
Salaries and personnel costs	76,082	76,082	74,974	1,108
Operating costs	36,969	36,969	36,541	428
Information technology costs	75	75	-	75
HHS- Epidemiology				
Salaries and personnel costs	148,459	149,564	149,564	-
Operating costs	90,626	90,023	78,040	11,983
Information technology costs	8,394	8,394	296	8,098
Environmental Services:				
Salaries and personnel costs	1,778,219	1,778,219	1,677,974	100,245
Operating costs	164,132	171,134	170,793	341
Information technology costs	10,520	10,105	9,819	286
CIHC Coordinator - County:				
Salaries and personnel costs	761,872	767,872	764,988	2,884
Operating costs	1,894,281	1,790,202	917,808	872,394
Social Services:				
Salaries and personnel costs	1,400,297	1,400,297	1,281,998	118,299
Operating costs	472,040	453,815	428,311	25,504
Information technology costs	-	8,692	6,617	2,075
Child Protective Services				
Operating costs	-	73,885	73,884	1
Community Development				
Operating costs	35,977	35,977	1,297	34,680
<b>Total Health and Welfare</b>	<u>34,879,687</u>	<u>33,624,694</u>	<u>31,350,604</u>	<u>2,274,090</u>
<b>Cooperative Services</b>				
Extension Service:				
Salaries and personnel costs	607,576	607,576	545,407	62,169
Operating costs	411,385	410,957	403,723	7,234
Information technology costs	279	707	703	4
Veterans Service:				
Salaries and personnel costs	273,964	273,964	273,482	482
Operating costs	13,754	13,754	10,174	3,580
<b>Total Cooperative Services</b>	<u>1,306,958</u>	<u>1,306,958</u>	<u>1,233,489</u>	<u>73,469</u>
<b>Public Safety</b>				
Civil Service Commission:				
Salaries and personnel costs	103,540	103,540	102,995	545
Operating costs	62,603	62,603	11,103	51,500

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

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
Fire Marshal:				
Salaries and personnel costs	3,411,938	3,641,404	3,596,740	44,664
Operating costs	1,590,352	1,542,124	1,482,033	60,091
Information technology costs	7,900	24,972	23,743	1,229
Capital acquisitions	-	12,000	899	11,101
Department of Public Safety:				
Salaries and personnel costs	168,308	171,151	171,151	-
Operating costs	26,286	26,286	20,370	5,916
Information technology costs	1,000	1,000	863	137
DPS - License and Weight:				
Operating costs	6,100	6,100	3,967	2,133
Information technology costs	500	500	320	180
Constable Precinct #1:				
Salaries and personnel costs	2,493,938	2,496,952	2,490,924	6,028
Operating costs	230,072	250,993	250,859	134
Information technology costs	6,299	4,549	3,921	628
Constable Precinct #2:				
Salaries and personnel costs	2,244,873	2,244,873	2,153,150	91,723
Operating costs	250,623	277,815	266,324	11,491
Information technology costs	39,484	41,609	39,785	1,824
Constable Precinct #3:				
Salaries and personnel costs	1,949,324	1,949,324	1,909,002	40,322
Operating costs	376,950	407,796	403,457	4,339
Constable Precinct #4:				
Salaries and personnel costs	1,480,135	1,480,135	1,462,895	17,240
Operating costs	261,851	284,525	281,650	2,875
Information technology costs	1,400	3,470	2,382	1,088
Sheriff Enforcement Operating:				
Salaries and personnel costs	41,399,243	41,399,243	38,646,043	2,753,200
Operating costs	4,833,524	4,694,515	4,649,673	44,842
Information technology costs	122,857	208,616	127,159	81,457
Capital acquisitions	-	106,276	59,125	47,151
Commissary Administration:				
Operating costs	-	27,125	21,694	5,431
Information technology costs	-	8,576	6,814	1,762
Capital acquisitions	-	152,590	152,590	-
Emergency Management - County:				
Salaries and personnel costs	700,939	764,062	764,062	-
Operating costs	151,588	150,961	122,322	28,639
Information technology costs	2,000	17,143	17,142	1
<b>Total Public Safety</b>	<b>61,923,627</b>	<b>62,562,828</b>	<b>59,245,157</b>	<b>3,317,671</b>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>
<b>Parks and Recreation</b>				
Fairgrounds:				
Salaries and personnel costs	655,466	650,966	602,014	48,952
Operating costs	169,285	173,785	169,936	3,849
Parks Department:				
Salaries and personnel costs	2,865,078	2,865,078	2,768,360	96,718
Operating costs	1,216,455	1,244,482	1,162,001	82,481
Information technology costs	10,000	8,756	8,381	375
<b>Total Parks and Recreation</b>	<u>4,916,284</u>	<u>4,943,067</u>	<u>4,710,692</u>	<u>232,375</u>
<b>Libraries and Education</b>				
County Library Operating:				
Salaries and personnel costs	16,041,888	16,041,888	15,310,248	731,640
Operating costs	4,055,682	3,870,244	3,560,606	309,638
Information technology costs	324,735	353,627	333,033	20,594
Capital acquisitions	-	10,991	10,991	-
<b>Total Libraries and Education</b>	<u>20,422,305</u>	<u>20,276,750</u>	<u>19,214,878</u>	<u>1,061,872</u>
<b>Total Expenditures</b>	<u>311,016,984</u>	<u>310,765,424</u>	<u>289,406,454</u>	<u>21,358,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Excess of Revenues Over Expenditures	<u>9,967,002</u>	<u>11,398,002</u>	<u>53,520,731</u>	<u>42,122,729</u>
<b>Other Financing (Uses)</b>				
Transfers (out)	<u>(25,188,175)</u>	<u>(25,758,604)</u>	<u>(16,958,378)</u>	<u>8,800,226</u>
<b>Total Other Financing (Uses)</b>	<u>(25,188,175)</u>	<u>(25,758,604)</u>	<u>(16,958,378)</u>	<u>8,800,226</u>
<b>Net Change in Fund Balance- Budgetary Basis</b>	(15,221,173)	(14,360,602)	36,562,353	50,922,955
<b>Net Adjustment to Reflect Operations in Accordance with GAAP <sup>(a)</sup></b>	-	-	(4,747,182)	(4,747,182)
<b>Fund Balance, Beginning of Year</b>	92,378,087	92,378,087	92,378,087	-
<b>Fund Balance, End of Period</b>	<u>\$ 77,156,914</u>	<u>\$ 78,017,485</u>	<u>\$ 124,193,258</u>	<u>\$ 46,175,773</u>

(a) See reconciliation in notes to budgetary required supplementary information.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended September 30, 2022**

**Budgets**

Formal budgets are legally adopted for the General Fund, certain Special Revenue Funds and all Debt Service Funds. The County has not adopted an annual appropriations style budget for the major Special Revenue Fund – COVID Response Fund for the year ended September 30, 2022. Instead, the county has adopted project-length program budgets within the fund to control spending. As such, no annual budget presentation is presented in these financial statements.

Formal budgets (annualized budgeting) are not adopted in the Capital Projects Funds. Effective budgetary control in those funds is achieved through individual project budgeting in conformance with the provisions of bond orders and other sources.

The County Budget Officer prepares the proposed budget and submits the data to the Commissioners Court. A public hearing is held on the budget before finalizing it. The Court may increase or decrease the amounts requested by the departments. In the final budget, which is usually adopted in the last quarter of the year, appropriations of the budgeted funds cannot exceed the available fund balances in such funds at October 1, plus the estimated revenues for the ensuing year. During the year, the Court may increase budgeted revenues and expenditures for unexpected revenues or beginning fund balances in excess of budget estimates, provided the Court rules that a state of emergency exists. The legal level of budgetary control takes place at the major operating group level within each department. The four major operating groups are: salary and personnel costs, operating and training costs, information technology costs, and capital acquisition costs. Budgetary transfers between major operating groups within each department require Commissioners Court approval.

Amounts reported in the accompanying financial statements represent the original budgeted amount plus all supplemental appropriations.

**FORT BEND COUNTY, TEXAS**  
**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION (continued)**  
**For the Year 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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 342,927,185	\$ 40,020,575	\$ 382,947,760
Expenditures	289,406,454	48,171,959	337,578,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	53,520,731	(8,151,384)	45,369,347
Other Financing Sources (Uses)	(16,958,378)	3,404,202	(13,554,176)
<b>Net Change in Fund Balance</b>	36,562,353	(4,747,182)	31,815,171
<b>Fund Balance, Beginning of Year</b>			92,378,087
<b>Fund Balance, End of Period</b>			<u>\$ 124,193,258</u>

**FORT BEND COUNTY, TEXAS**  
**REQUIRED PENSION SUPPLEMENTARY INFORMATION**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)**  
**Schedule of Changes in Net Pension Liability (Asset) and Related Ratios**  
**Last Eight Measurement Years**

Page 1 of 2

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total pension liability:				
Service cost	\$ 27,629,697	\$ 23,184,026	\$ 21,673,040	\$ 21,333,544
Interest on total pension liability	65,044,102	60,538,396	56,332,038	52,419,993
Effect of plan changes	-	-	-	-
Effect of assumptions changes or inputs	(1,665,715)	51,120,886	-	-
Effect of economic/demographic gains or losses	1,161,853	2,968,906	2,352,654	582,860
Benefit payments, including refunds of employee contributions	<u>(36,246,709)</u>	<u>(31,409,557)</u>	<u>(28,523,390)</u>	<u>(24,316,575)</u>
Net change in total pension liability	55,923,228	106,402,657	51,834,342	50,019,822
Total pension liability - Beginning of Year	<u>846,005,255</u>	<u>739,602,598</u>	<u>687,768,256</u>	<u>637,748,434</u>
Total pension liability - End of Year (a)	<u>\$ 901,928,483</u>	<u>\$ 846,005,255</u>	<u>\$ 739,602,598</u>	<u>\$ 687,768,256</u>
Plan fiduciary net position:				
Member contributions	12,761,153	12,863,134	11,859,935	11,248,997
Employer contributions	22,478,108	22,951,795	20,092,442	19,381,467
Net investment income	168,392,017	71,462,219	97,120,399	(11,039,840)
Benefit payments, including refunds of employee contributions	(36,246,709)	(31,409,557)	(28,523,390)	(24,316,575)
Administrative expenses	(505,427)	(561,343)	(527,072)	(475,036)
Other	<u>189,266</u>	<u>191,446</u>	<u>213,118</u>	<u>250,019</u>
Net change in plan fiduciary net position	167,068,408	75,497,694	100,235,432	(4,950,968)
Plan fiduciary net position - Beginning of Year	<u>767,158,786</u>	<u>691,661,092</u>	<u>591,425,660</u>	<u>596,376,628</u>
Plan fiduciary net position - End of Year (b)	<u>934,227,194</u>	<u>767,158,786</u>	<u>691,661,092</u>	<u>591,425,660</u>
Net pension liability (asset) - End of Year (a) - (b)	<u>\$ (32,298,711)</u>	<u>\$ 78,846,469</u>	<u>\$ 47,941,506</u>	<u>\$ 96,342,596</u>
Plan fiduciary net position as a percentage of total pension liability	103.58%	90.68%	93.52%	85.99%
Covered payroll (measurement year)	\$ 182,302,179	\$ 183,759,053	\$ 169,413,556	\$ 159,913,179
Net pension liability (asset) as a percentage of covered payroll	-17.72%	42.91%	28.30%	60.25%

Note: GASB 68 requires 10 years of net pension liability (asset) and related ratios information. This information is not available and has not been calculated prior to the first measurement year ended December 31, 2014. In the future, such information will be used to populate this schedule as it becomes available.

**FORT BEND COUNTY, TEXAS**  
**REQUIRED PENSION SUPPLEMENTARY INFORMATION**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)**  
**Schedule of Changes in Net Pension Liability (Asset) and Related Ratios**  
**Last Eight Measurement Years**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability:				
Service cost	\$ 20,191,736	\$ 19,342,565	\$ 17,634,188	\$ 16,523,133
Interest on total pension liability	48,371,860	44,158,326	41,231,027	38,158,329
Effect of plan changes	-	-	(3,757,840)	-
Effect of assumptions changes or inputs	1,015,574	-	5,221,392	-
Effect of economic/demographic gains or losses	2,563,971	(838,894)	(4,826,769)	(317,076)
Benefit payments, including refunds of employee contributions	<u>(22,337,946)</u>	<u>(20,403,337)</u>	<u>(18,596,903)</u>	<u>(16,821,825)</u>
Net change in total pension liability	49,805,195	42,258,660	36,905,095	37,542,561
Total pension liability - Beginning of Year	<u>587,943,239</u>	<u>545,684,579</u>	<u>508,779,484</u>	<u>471,236,923</u>
Total pension liability - End of Year (a)	<u>\$ 637,748,434</u>	<u>\$ 587,943,239</u>	<u>\$ 545,684,579</u>	<u>\$ 508,779,484</u>
Plan fiduciary net position:				
Member contributions	10,725,864	9,752,784	8,950,888	8,374,898
Employer contributions	18,270,569	16,407,504	15,499,968	14,592,621
Net investment income	75,247,421	35,146,589	(3,695,830)	29,818,164
Benefit payments, including refunds of employee contributions	(22,337,946)	(20,403,337)	(18,596,903)	(16,821,825)
Administrative expenses	(396,609)	(382,614)	(341,868)	(351,781)
Other	84,406	(833,565)	(697,460)	(187,536)
Net change in plan fiduciary net position	81,593,705	39,687,361	1,118,795	35,424,541
Plan fiduciary net position - Beginning of Year	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>	<u>438,552,226</u>
Plan fiduciary net position - End of Year (b)	<u>596,376,628</u>	<u>514,782,923</u>	<u>475,095,562</u>	<u>473,976,767</u>
Net pension liability (asset) - End of Year (a) - (b)	<u>\$ 41,371,806</u>	<u>\$ 73,160,316</u>	<u>\$ 70,589,017</u>	<u>\$ 34,802,717</u>
Plan fiduciary net position as a percentage of total pension liability	93.51%	87.56%	87.06%	93.16%
Covered payroll (measurement year)	\$ 152,891,842	\$ 139,138,120	\$ 127,676,972	\$ 119,513,775
Net pension liability (asset) as a percentage of covered payroll	27.06%	52.58%	55.29%	29.12%

**FORT BEND COUNTY, TEXAS**  
**REQUIRED PENSION SUPPLEMENTARY INFORMATION (continued)**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (UNAUDITED)**  
*Schedule of Contributions*  
*Last Ten Fiscal Years*

<u>Year ended September 30</u>	<u>Actuarially determined contribution</u>	<u>Actual contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2022	\$ 25,001,895	\$ 25,001,895	\$ -	\$ 190,086,146	13.2%
2021	22,299,622	22,299,622	-	180,229,300	12.4%
2020	21,859,935	21,859,935	-	175,597,338	12.4%
2019	20,083,743	20,083,743	-	167,943,599	12.0%
2018	19,079,463	19,079,463	-	158,864,576	12.0%
2017	18,004,101	18,004,101	-	148,617,583	12.1%
2016	16,282,073	16,282,073	-	141,373,051	11.5%
2015	15,237,042	15,237,042	-	125,320,314	12.2%
2014	14,139,360	14,139,360	-	117,481,100	12.0%
2013	12,681,672	12,681,672	-	110,913,229	11.4%

**FORT BEND COUNTY, TEXAS**  
**NOTES TO PENSION REQUIRED SUPPLEMENTARY INFORMATION**

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	19.0 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the RP-2010 Healthy Annuitant Mortality Table for males and 120% of the RP-2010 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2020: New inflation and investment rate of return were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015 -2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 - 2021: No changes in plan provisions were reflected in the Schedule.

**FORT BEND COUNTY, TEXAS**  
**REQUIRED OTHER POST EMPLOYMENT BENEFIT SUPPLEMENTARY INFORMATION**  
**FORT BEND COUNTY EMPLOYEE BENEFIT PLAN**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**Last Five Measurement Years**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:					
Service cost	\$ 38,784,122	\$ 38,341,775	\$ 33,441,558	\$ 23,158,173	\$ 26,026,355
Interest on total OPEB liability	15,094,998	13,923,861	16,444,674	18,450,312	16,485,782
Effect of plan changes	-	-	-	-	-
Effect of assumptions changes or inputs	(179,613,388)	(3,281,342)	32,636,913	134,781,088	(42,936,568)
Effect of economic/demographic gains or losses	(2,187,174)	-	(64,136,897)	-	-
Benefit payments, including refunds of employee contributions	(11,630,982)	(11,462,029)	(11,462,029)	(8,223,283)	(8,224,386)
Net change in total OPEB liability	<u>(139,552,424)</u>	<u>37,522,265</u>	<u>6,924,219</u>	<u>168,166,290</u>	<u>(8,648,817)</u>
Total OPEB liability - Beginning of Year	<u>634,919,158</u>	<u>597,396,893</u>	<u>590,472,674</u>	<u>422,306,384</u>	<u>430,955,201</u>
Total OPEB liability - End of Year	<u>\$ 495,366,734</u>	<u>\$ 634,919,158</u>	<u>\$ 597,396,893</u>	<u>\$ 590,472,674</u>	<u>\$ 422,306,384</u>
Covered employee payroll	\$ 192,323,000	\$ 176,491,400	\$ 176,491,400	\$ 145,538,474	\$ 139,138,120
Total OPEB liability as a percentage of covered employee payroll	257.57%	359.75%	338.48%	405.72%	303.52%

**Key Actuarial Methods and Assumptions**

Valuation Date	October 1, 2021
Discount Rate	4.02%
	Based on the Bond Buyer's 20-year AA rated General Obligation Index at measurement date
Actuarial cost method	Entry Age Normal
Inflation	2.40%
Medical Trend Rate	5.60% - 3.90% Pre-65 year medical 5.70% - 3.80% Post-65 year prescription
Salary increases including inflation	4.70% - 0.60%

**Note:** There are no assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan.

**CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION**

**Discount Rate:** From 2.26% to 4.02%. The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date. This change decreased the total OPEB liability by approximately \$169 million.

**Demographic:** Retirement, disability, termination, and salary increase rates were updated to reflect the 2021 pension valuation for the Texas County & District Retirement System (TCDRS). These changes decreased the total OPEB liability by approximately \$11 million.

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**



## **Special Revenue Funds**

### **Fort Bend County Assistance Districts**

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

### **Fort Bend County ESD 100 Agreement**

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

### **Juvenile Operations**

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

### **Road and Bridge**

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

### **Drainage District**

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

### **Lateral Road**

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

### **County Historical Commission**

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

### **Utility Assistance**

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

**Special Revenue Funds (continued)**

**County Law Library**

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

**Gus George Law Enforcement Academy**

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

**Fort Bend County Historical Commission**

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

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**District Attorney Bad Check Collection Fee**

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

**Gus George Memorial**

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

**Special Revenue Funds (continued)**

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Law Enforcement Officer's Standards Education Grant**

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

**Special Revenue Funds (continued)**

**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 the costs incurred in operating a juvenile justice alternative education program. These funds are restricted pursuant to state statute. This includes Fund 425.

**Juvenile Probation - State Funds**

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

**CSCD – Pre-trial Bond**

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

**Special Revenue Funds (continued)**

**Adult Probation - State Funds**

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

**Sheriff’s Commissary Fund**

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

**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.

**Fiduciary Funds**

**Custodial Funds**

These funds are used to account for collections and disbursements of court costs, fees, fines, and other funds due to other entities for which the County serves as the fiscal agent. These include Funds 886, 888 and 890.

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

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>					
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	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 44,091,733</u></b>	<b><u>\$ 10,890,981</u></b>	<b><u>\$ 4,257,694</u></b>	<b><u>\$ 11,565,356</u></b>	<b><u>\$ 18,243,559</u></b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
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	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>1,183,655</u></b>	<b><u>11,490</u></b>	<b><u>2,449,970</u></b>	<b><u>2,880,317</u></b>	<b><u>1,597,274</u></b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	761,721	310,892
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>761,721</u></b>	<b><u>310,892</u></b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	<u>42,908,078</u>	<u>10,879,491</u>	<u>1,807,724</u>	<u>7,923,318</u>	<u>16,335,393</u>
<b>Total Fund Balances</b>	<b><u>42,908,078</u></b>	<b><u>10,879,491</u></b>	<b><u>1,807,724</u></b>	<b><u>7,923,318</u></b>	<b><u>16,335,393</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 44,091,733</u></b>	<b><u>\$ 10,890,981</u></b>	<b><u>\$ 4,257,694</u></b>	<b><u>\$ 11,565,356</u></b>	<b><u>\$ 18,243,559</u></b>

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

	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Enforcement Academy</u>
<b>Assets</b>					
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	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 1,325,624</u>	<u>\$ 4,625</u>	<u>\$ 24,980</u>	<u>\$ 1,291,986</u>	<u>\$ 607,865</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	7,924	40,429	4,048
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>7,924</u>	<u>40,429</u>	<u>4,048</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	1,325,624	4,625	17,056	1,251,557	603,817
<b>Total Fund Balances</b>	<u>1,325,624</u>	<u>4,625</u>	<u>17,056</u>	<u>1,251,557</u>	<u>603,817</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,325,624</u>	<u>\$ 4,625</u>	<u>\$ 24,980</u>	<u>\$ 1,291,986</u>	<u>\$ 607,865</u>

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

	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
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	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,112</b>	<b>\$ 99,031</b>	<b>\$ 167,770</b>	<b>\$ 55,879</b>	<b>\$ 231,403</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	300	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	7,112	98,731	167,770	55,879	231,403
<b>Total Fund Balances</b>	<b>7,112</b>	<b>98,731</b>	<b>167,770</b>	<b>55,879</b>	<b>231,403</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 7,112</b>	<b>\$ 99,031</b>	<b>\$ 167,770</b>	<b>\$ 55,879</b>	<b>\$ 231,403</b>

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

	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
<b>Assets</b>					
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
<b>Total Assets</b>	<u>\$ 26,305</u>	<u>\$ 4,702</u>	<u>\$ 10,137</u>	<u>\$ 195,977</u>	<u>\$ 6,296,037</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,518	-	-	1,918	50,399
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>1,918</u>	<u>50,399</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	1,500
Restricted	24,787	4,702	10,137	194,059	6,244,138
<b>Total Fund Balances</b>	<u>24,787</u>	<u>4,702</u>	<u>10,137</u>	<u>194,059</u>	<u>6,245,638</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 26,305</u>	<u>\$ 4,702</u>	<u>\$ 10,137</u>	<u>\$ 195,977</u>	<u>\$ 6,296,037</u>

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

	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
<b>Assets</b>					
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
<b>Total Assets</b>	<b>\$ 76,909</b>	<b>\$ 425,942</b>	<b>\$ 6,225,776</b>	<b>\$ 22,141</b>	<b>\$ 136,044</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	5,186	22,303	84,294	-	4,260
Due to other governments	-	-	2,789,910	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>5,186</b>	<b>22,303</b>	<b>2,874,204</b>	<b>-</b>	<b>4,260</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	2,500	-	1,579
Restricted	71,723	403,639	3,349,072	22,141	130,205
<b>Total Fund Balances</b>	<b>71,723</b>	<b>403,639</b>	<b>3,351,572</b>	<b>22,141</b>	<b>131,784</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 76,909</b>	<b>\$ 425,942</b>	<b>\$ 6,225,776</b>	<b>\$ 22,141</b>	<b>\$ 136,044</b>

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

	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>	<b>Child Support Title IV-D Reimbursement</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 409,347	\$ 19,833	\$ 61	\$ 172,340
Taxes receivable, net	-	-	-	-
Grants receivable	-	17,250	1,591,704	-
Other receivables	-	-	-	1,633
Due from other funds	-	-	-	-
Prepaid items	-	-	375	-
<b>Total Assets</b>	<b>\$ 409,347</b>	<b>\$ 37,083</b>	<b>\$ 1,592,140</b>	<b>\$ 173,973</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ 1,212	\$ -	\$ -	\$ -
Due to other funds	23,021	1,990	1,558,436	-
Due to other governments	-	-	-	-
Unearned revenues	385,114	-	33,704	173,973
<b>Total Liabilities</b>	<b>409,347</b>	<b>1,990</b>	<b>1,592,140</b>	<b>173,973</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	375	-
Restricted	-	35,093	(375)	-
<b>Total Fund Balances</b>	<b>-</b>	<b>35,093</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 409,347</b>	<b>\$ 37,083</b>	<b>\$ 1,592,140</b>	<b>\$ 173,973</b>

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

	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 21,632	\$ 93,763	\$ -	\$ 1,877,684	\$ 2,957,512
Taxes receivable, net	-	-	-	-	-
Grants receivable	64,034	28,294	148,979	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	75,045	171,578
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 85,666</b>	<b>\$ 122,057</b>	<b>\$ 148,979</b>	<b>\$ 1,952,729</b>	<b>\$ 3,129,090</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	27,639	2,605	148,978	51,665	441,952
Due to other governments	-	-	-	-	-
Unearned revenues	58,027	-	-	-	2,687,138
<b>Total Liabilities</b>	<b>85,666</b>	<b>2,605</b>	<b>148,978</b>	<b>51,665</b>	<b>3,129,090</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	-	119,452	1	1,901,064	-
<b>Total Fund Balances</b>	<b>-</b>	<b>119,452</b>	<b>1</b>	<b>1,901,064</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 85,666</b>	<b>\$ 122,057</b>	<b>\$ 148,979</b>	<b>\$ 1,952,729</b>	<b>\$ 3,129,090</b>

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

	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,538,800	\$ 105,675,205
Taxes receivable, net	-	6,667,314
Grants receivable	-	1,897,636
Other receivables	-	581,777
Due from other funds	-	1,647,546
Prepaid items	-	5,954
<b>Total Assets</b>	<b>\$ 2,538,800</b>	<b>\$ 116,475,432</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Retainage payable	\$ -	\$ 98,461
Due to other funds	24,303	10,528,625
Due to other governments	514,474	3,304,384
Unearned revenues	-	3,337,956
<b>Total Liabilities</b>	<b>538,777</b>	<b>17,269,426</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-property taxes	-	1,072,613
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,072,613</b>
<b>Fund Balances:</b>		
Nonspendable	-	5,954
Restricted	2,000,023	98,127,439
<b>Total Fund Balances</b>	<b>2,000,023</b>	<b>98,133,393</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,538,800</b>	<b>\$ 116,475,432</b>

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

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>21,050,154</b>	<b>3,384,288</b>	<b>638,772</b>	<b>23,278,105</b>	<b>11,726,874</b>
<b>Expenditures</b>					
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	-	-	-	-	-
<b>Capital Outlay</b>	<b>1,238,664</b>	<b>-</b>	<b>46,764</b>	<b>-</b>	<b>1,948,480</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,917,903</b>	<b>229,802</b>	<b>17,148,041</b>	<b>23,878,084</b>	<b>11,356,529</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>15,132,251</b>	<b>3,154,486</b>	<b>(16,509,269)</b>	<b>(599,979)</b>	<b>370,345</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	16,958,378	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>16,958,378</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	15,132,251	3,154,486	449,109	(599,979)	370,345
<b>Fund Balances, Beginning of Year</b>	<b>27,775,827</b>	<b>7,725,005</b>	<b>1,358,615</b>	<b>8,523,297</b>	<b>15,965,048</b>
<b>Fund Balances, End of Period</b>	<b>\$ 42,908,078</b>	<b>\$ 10,879,491</b>	<b>\$ 1,807,724</b>	<b>\$ 7,923,318</b>	<b>\$ 16,335,393</b>

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

	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
<b>Revenues</b>					
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	-
<b>Total Revenues</b>	<u>69,573</u>	<u>5</u>	<u>37,590</u>	<u>428,738</u>	<u>164,501</u>
<b>Expenditures</b>					
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	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>55,423</u>	<u>496,557</u>	<u>171,924</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	69,573	5	(17,833)	(67,819)	(7,423)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	69,573	5	(17,833)	(67,819)	(7,423)
<b>Fund Balances, Beginning of Year</b>	<u>1,256,051</u>	<u>4,620</u>	<u>34,889</u>	<u>1,319,376</u>	<u>611,240</u>
<b>Fund Balances, End of Period</b>	<u>\$ 1,325,624</u>	<u>\$ 4,625</u>	<u>\$ 17,056</u>	<u>\$ 1,251,557</u>	<u>\$ 603,817</u>

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

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	12,750	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	9	121	191	66	-
Miscellaneous	-	29,109	-	-	14,593
<b>Total Revenues</b>	<u>9</u>	<u>29,230</u>	<u>12,941</u>	<u>66</u>	<u>14,593</u>
<b>Expenditures</b>					
Current:					
General administration	2,540	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	30,775	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,540</u>	<u>30,775</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,531)	(1,545)	12,941	66	14,593
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,531)	(1,545)	12,941	66	14,593
<b>Fund Balances, Beginning of Year</b>	<u>9,643</u>	<u>100,276</u>	<u>154,829</u>	<u>55,813</u>	<u>216,810</u>
<b>Fund Balances, End of Period</b>	<u>\$ 7,112</u>	<u>\$ 98,731</u>	<u>\$ 167,770</u>	<u>\$ 55,879</u>	<u>\$ 231,403</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Year 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
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	950	-	-	-	2,148,610
Intergovernmental	2,651	-	-	-	-
Earnings on investments	-	6	9	269	-
Miscellaneous	-	-	1,965	-	-
<b>Total Revenues</b>	<u>3,601</u>	<u>6</u>	<u>1,974</u>	<u>269</u>	<u>2,148,610</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	91,982	1,293,118
Financial administration	-	-	-	-	-
Administration of justice	12,670	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>12,670</u>	<u>-</u>	<u>-</u>	<u>91,982</u>	<u>1,293,118</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	(9,069)	6	1,974	(91,713)	855,492
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,069)	6	1,974	(91,713)	855,492
<b>Fund Balances, Beginning of Year</b>	<u>33,856</u>	<u>4,696</u>	<u>8,163</u>	<u>285,772</u>	<u>5,390,146</u>
<b>Fund Balances, End of Period</b>	<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**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	1,121	-
Intergovernmental	-	-	4,512	-	38,220
Earnings on investments	4,345	381	3,365	-	194
Miscellaneous	26,185	799,034	2,299,017	-	-
<b>Total Revenues</b>	<b>30,530</b>	<b>799,415</b>	<b>2,306,894</b>	<b>1,121</b>	<b>38,414</b>
<b>Expenditures</b>					
Current:					
General administration	-	788,149	-	-	-
Financial administration	54,625	-	-	-	-
Administration of justice	-	-	134,922	-	-
Construction and maintenance	-	-	822	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	1,884,589	-	137,976
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	45,459	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>54,625</b>	<b>788,149</b>	<b>2,065,792</b>	<b>-</b>	<b>137,976</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(24,095)</b>	<b>11,266</b>	<b>241,102</b>	<b>1,121</b>	<b>(99,562)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(24,095)	11,266	241,102	1,121	(99,562)
<b>Fund Balances, Beginning of Year</b>	<b>95,818</b>	<b>392,373</b>	<b>3,110,470</b>	<b>21,020</b>	<b>231,346</b>
<b>Fund Balances, End of Period</b>	<b>\$ 71,723</b>	<b>\$ 403,639</b>	<b>\$ 3,351,572</b>	<b>\$ 22,141</b>	<b>\$ 131,784</b>

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

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

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

	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	960,531	1,992,289
Intergovernmental	138,142	161,680	2,669,019	-	3,200,621
Earnings on investments	57	-	-	-	5,696
Miscellaneous	-	-	-	5,011	2,907
<b>Total Revenues</b>	<u>138,199</u>	<u>161,680</u>	<u>2,669,019</u>	<u>965,542</u>	<u>5,201,513</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	123,419	2,669,018	723,392	5,146,641
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	138,199	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	34,670
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>138,199</u>	<u>123,419</u>	<u>2,669,018</u>	<u>723,392</u>	<u>5,181,311</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	38,261	1	242,150	20,202
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(20,202)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,202)</u>
Net Change in Fund Balances	-	38,261	1	242,150	-
<b>Fund Balances, Beginning of Year (as restated)</b>	<u>-</u>	<u>81,191</u>	<u>-</u>	<u>1,658,914</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 119,452</u>	<u>\$ 1</u>	<u>\$ 1,901,064</u>	<u>\$ -</u>

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

	<u>Sheriff Commissary Fund</u>	<u>Totals Non-major Special Revenue Funds</u>
<b>Revenues</b>		
Property taxes	\$ -	\$ 24,363,183
Sales taxes	-	20,798,649
Fines and fees	-	13,332,168
Intergovernmental	-	16,041,153
Earnings on investments	-	651,840
Miscellaneous	1,326,291	4,956,832
<b>Total Revenues</b>	<u>1,326,291</u>	<u>80,143,825</u>
<b>Expenditures</b>		
Current:		
General administration	-	2,175,789
Financial administration	-	54,625
Administration of justice	-	26,432,129
Construction and maintenance	-	38,195,996
Health and human services	-	2,903,887
Public safety	885,457	3,218,145
Libraries and education	-	30,775
<b>Capital Outlay</b>	-	3,909,593
<b>Debt Service:</b>		-
Principal	-	125,000
Interest and fiscal charges	-	293
<b>Total Expenditures</b>	<u>885,457</u>	<u>77,046,232</u>
<b>Excess (Deficiency) of Revenues</b>		
<b>Over (Under) Expenditures</b>	440,834	3,097,593
 <b>Other Financing Sources (Uses)</b>		
Transfers in	-	16,958,378
Transfers (out)	(297,011)	(317,213)
<b>Total Other Financing Sources (Uses)</b>	<u>(297,011)</u>	<u>16,641,165</u>
 Net Change in Fund Balances	143,823	19,738,758
<b>Fund Balances, Beginning of Year</b> <b>(as restated)</b>	<u>1,856,200</u>	<u>78,394,635</u>
<b>Fund Balances, End of Period</b>	<u>\$ 2,000,023</u>	<u>\$ 98,133,393</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 14,847,152	\$ 14,847,152	\$ 14,891,563	\$ 44,411
Fines and fees	6,899,439	6,899,439	7,750,233	850,794
Intergovernmental	300,000	300,000	290,683	(9,317)
Earnings on investments	25,000	25,000	95,009	70,009
Miscellaneous	208,000	208,000	250,617	42,617
<b>Total Revenues</b>	<b>22,279,591</b>	<b>22,279,591</b>	<b>23,278,105</b>	<b>998,514</b>
<b>Expenditures</b>				
Current:				
Salaries and personnel costs	11,705,233	11,705,233	10,566,813	1,138,420
Operating costs	14,511,567	14,586,353	13,238,874	1,347,479
Information technology costs	12,854	13,068	13,068	-
Capital acquisitions	142,100	67,100	59,329	7,771
<b>Total Expenditures</b>	<b>26,371,754</b>	<b>26,371,754</b>	<b>23,878,084</b>	<b>2,493,670</b>
Net Change in Fund Balances - Budgetary Basis	(4,092,163)	(4,092,163)	(599,979)	3,492,184
<b>Net Adjustment to Reflect Operations in Accordance with GAAP <sup>(a)</sup></b>	-	-	-	-
<b>Fund Balances, Beginning of Year</b>	8,523,297	8,523,297	8,523,297	-
<b>Fund Balances, End of Period</b>	<b>\$ 4,431,134</b>	<b>\$ 4,431,134</b>	<b>\$ 7,923,318</b>	<b>\$ 3,492,184</b>

<sup>(a)</sup> See reconciliation below.

During fiscal year 2022, there were no GAAP to Budgetary basis adjustments needed as there were no projects or grants that spanned fiscal years as indicated in the reconciliation below:

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

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 9,605,254	\$ 9,605,254	\$ 9,471,620	\$ (133,634)
Earnings on investments	15,000	15,000	150,809	135,809
Miscellaneous	220,000	220,000	155,965	(64,035)
<b>Total Revenues</b>	<u>9,840,254</u>	<u>9,840,254</u>	<u>9,778,394</u>	<u>(61,860)</u>
<b>Expenditures</b>				
Current:				
Salaries and personnel costs	6,966,471	6,966,471	6,471,952	494,519
Operating costs	3,091,531	3,087,831	2,576,737	511,094
Information technology costs	5,850	9,550	9,476	74
Capital acquisitions	55,580	55,580	31,345	24,235
<b>Total Expenditures</b>	<u>10,119,432</u>	<u>10,119,432</u>	<u>9,089,510</u>	<u>1,029,922</u>
Net Change in Fund Balances - Budgetary Basis	(279,178)	(279,178)	688,884	968,062
<b>Net Adjustment to Reflect Operations in Accordance with GAAP <sup>(a)</sup></b>	-	-	(318,539)	-
<b>Fund Balances, Beginning of Year</b>	15,965,048	15,965,048	15,965,048	-
<b>Fund Balances, End of Period</b>	<u>\$ 15,685,870</u>	<u>\$ 15,685,870</u>	<u>\$ 16,335,393</u>	<u>\$ 649,523</u>

<sup>(a)</sup> See reconciliation below.

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

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 64,209,684	\$ 64,209,684	\$ 64,604,582	\$ 394,898
Intergovernmental	730,000	730,000	4,869,410	4,139,410
Earnings on investments	31,000	31,000	210,186	179,186
Miscellaneous	1,047,048	1,377,048	2,047,361	670,313
<b>Total Revenues</b>	<b>66,017,732</b>	<b>66,347,732</b>	<b>71,731,539</b>	<b>5,383,807</b>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
<b>Debt Service:</b>				
Principal	39,370,303	40,070,399	40,068,430	1,969
Interest and fiscal charges	31,777,886	31,407,790	31,100,208	307,582
<b>Total Expenditures</b>	<b>71,148,189</b>	<b>71,478,189</b>	<b>71,168,638</b>	<b>309,551</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5,130,457)</b>	<b>(5,130,457)</b>	<b>562,901</b>	<b>5,693,358</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	570,429	-	(570,429)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>570,429</b>	<b>-</b>	<b>(570,429)</b>
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(5,130,457)</b>	<b>(4,560,028)</b>	<b>562,901</b>	<b>5,122,929</b>
<b>Fund Balances, Beginning of Year</b>	<b>14,486,224</b>	<b>14,486,224</b>	<b>14,486,224</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 9,355,767</b>	<b>\$ 9,926,196</b>	<b>\$ 15,049,125</b>	<b>\$ 5,122,929</b>

	Actual Amounts Budgetary Basis	Lease Initiation	Actual Amounts GAAP Basis
Revenues	\$ 71,731,539	\$ -	\$ 71,731,539
Expenditures	71,168,638	22,018,098	93,186,736
<b>Excess of Revenues Over Expenditures</b>	<b>562,901</b>	<b>(22,018,098)</b>	<b>(21,455,197)</b>
<b>Other Financing Sources</b>			
Issuance of leases	-	22,018,098	22,018,098
<b>Total Other Financing Sources</b>	<b>-</b>	<b>22,018,098</b>	<b>22,018,098</b>
<b>Net Change in Fund Balance</b>	<b>562,901</b>	<b>-</b>	<b>562,901</b>
<b>Fund Balance, Beginning of Year</b>			<b>14,486,224</b>
<b>Fund Balance, End of Period</b>			<b>\$ 15,049,125</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**September 30, 2022**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,050,694	\$ 12,689,708	\$ 13,740,402
Prepaid expenses	-	1,880,115	1,880,115
Due from other funds	4,689,495	874,424	5,563,919
Other receivables	44,397	27,720	72,117
<b>Total Current Assets</b>	<b>5,784,586</b>	<b>15,471,967</b>	<b>21,256,553</b>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	547,376	-	547,376
<b>Total Noncurrent Assets</b>	<b>547,376</b>	<b>-</b>	<b>547,376</b>
<b>Total Assets</b>	<b>6,331,962</b>	<b>15,471,967</b>	<b>21,803,929</b>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	244,755	65,622	310,377
<b>Total Current Liabilities</b>	<b>244,755</b>	<b>3,399,414</b>	<b>3,644,169</b>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
<b>Total Noncurrent Liabilities</b>	<b>5,978,653</b>	<b>-</b>	<b>5,978,653</b>
<b>Total Liabilities</b>	<b>6,223,408</b>	<b>3,399,414</b>	<b>9,622,822</b>
<b>Net Position</b>			
Net investment in capital assets	547,376	-	547,376
Unrestricted	(438,822)	12,072,553	11,633,731
<b>Total Net Position</b>	<b>\$ 108,554</b>	<b>\$ 12,072,553</b>	<b>\$ 12,181,107</b>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 60,348,848	\$ 8,034,560	\$ 68,383,408
<b>Total Operating Revenues</b>	<u>60,348,848</u>	<u>8,034,560</u>	<u>68,383,408</u>
<b>Operating Expenses</b>			
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
<b>Total Operating Expenses</b>	<u>58,958,958</u>	<u>6,316,708</u>	<u>65,275,666</u>
<b>Operating Income</b>	1,389,890	1,717,852	3,107,742
<b>Non-Operating Revenues</b>			
Earnings on investments	3,460	-	3,460
<b>Total Non-Operating Revenues</b>	<u>3,460</u>	<u>-</u>	<u>3,460</u>
Change in Net Position	1,393,350	1,717,852	3,111,202
<b>Total Net Position (Deficit), Beginning of Year</b>	<u>(1,284,796)</u>	<u>10,354,701</u>	<u>9,069,905</u>
<b>Total Net Position, End of Period</b>	<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 Year Ended September 30, 2022*

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
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)
<b>Net Cash Provided by Operating Activities</b>	<u>519,756</u>	<u>1,197,666</u>	<u>1,717,422</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	3,460	-	3,460
<b>Net Cash Provided by Investing Activities</b>	<u>3,460</u>	<u>-</u>	<u>3,460</u>
<b>Net Increase in Cash and Cash Equivalents</b>	493,063	1,197,666	1,690,729
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>557,631</u>	<u>11,492,042</u>	<u>12,049,673</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 1,050,694</u>	<u>\$ 12,689,708</u>	<u>\$ 13,740,402</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
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
<b>Total Adjustments</b>	<u>(870,134)</u>	<u>(520,186)</u>	<u>(1,390,320)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 519,756</u>	<u>\$ 1,197,666</u>	<u>\$ 1,717,422</u>

**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>
<b>Assets</b>				
Cash and cash equivalents	\$ 21,574,510	\$ 13,367,092	\$ 691,352	\$ 35,632,954
<b>Total Assets</b>	<u>21,574,510</u>	<u>13,367,092</u>	<u>691,352</u>	<u>35,632,954</u>
<b>Liabilities</b>				
Due to others	<u>292,385</u>	<u>144,467</u>	<u>-</u>	<u>436,852</u>
<b>Total Liabilities</b>	<u>292,385</u>	<u>144,467</u>	<u>-</u>	<u>436,852</u>
<b>Net Position</b>				
Restricted for court activities	21,282,125	13,222,625	-	34,504,750
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>691,352</u>	<u>691,352</u>
<b>Total Net Position</b>	<u>\$ 21,282,125</u>	<u>\$ 13,222,625</u>	<u>\$ 691,352</u>	<u>\$ 35,196,102</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*For the Year Ended 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>
<b>Additions</b>				
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
<b>Total Additions</b>	<u>16,839,296</u>	<u>9,451,640</u>	<u>1,423,448,711</u>	<u>1,449,739,647</u>
<b>Deductions</b>				
Court activities	10,066,362	4,901,741	-	14,968,103
Property tax disbursements	-	-	1,423,759,355	1,423,759,355
<b>Total Deductions</b>	<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
<b>Net Position - Beginning of Year</b>	<u>14,509,191</u>	<u>8,672,726</u>	<u>1,001,996</u>	<u>24,183,913</u>
<b>Net Position - End of Period</b>	<u>\$ 21,282,125</u>	<u>\$ 13,222,625</u>	<u>\$ 691,352</u>	<u>\$ 35,196,102</u>



# FORT BEND COUNTY, TEXAS

## UNAUDITED STATISTICAL SECTION

This part of the County’s Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends	126
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	136
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	154
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	164
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	166
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

**FORT BEND COUNTY, TEXAS**  
**NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 808,054,656	\$ 751,094,000	\$ 1,237,335,552	\$ 1,359,940,461	\$ 1,414,937,836
Restricted	26,557,346	33,701,957	45,671,162	51,713,877	69,185,967
Unrestricted	(118,726,937)	(173,039,698)	(170,725,099)	(199,645,451)	(364,996,703)
<b>Total Governmental Activities Net Position</b>	<b><u>\$ 715,885,065</u></b>	<b><u>\$ 611,756,259</u></b>	<b><u>\$ 1,112,281,615</u></b>	<b><u>\$ 1,212,008,887</u></b>	<b><u>\$ 1,119,127,100</u></b>
<b>Primary Government:</b>					
<b>Total Primary Government Net Position</b>	<b><u>\$ 715,885,065</u></b>	<b><u>\$ 611,756,259</u></b>	<b><u>\$ 1,112,281,615</u></b>	<b><u>\$ 1,212,008,887</u></b>	<b><u>\$ 1,119,127,100</u></b>

**Notes:**

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016

ending balances have been restated.

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal years 2020 and 2021 ending balances have been restated.

**FORT BEND COUNTY, TEXAS**  
**NET POSITION BY COMPONENT - ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year				
	2018	2019	2020	2021	2022
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 1,429,202,714	\$ 1,501,290,567	\$ 1,676,161,442	\$ 2,171,902,541	\$ 2,391,706,460
Restricted	75,145,128	69,197,307	103,899,575	120,300,758	155,674,418
Unrestricted	<u>(383,995,977)</u>	<u>(432,982,709)</u>	<u>(482,225,147)</u>	<u>(482,729,453)</u>	<u>(486,532,298)</u>
<b>Total Governmental Activities Net Position</b>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>	<u>\$ 1,297,835,870</u>	<u>\$ 1,809,473,846</u>	<u>\$ 2,060,848,580</u>
<b>Primary Government:</b>					
<b>Total Primary Government Net Position</b>	<u>\$ 1,120,351,865</u>	<u>\$ 1,137,505,165</u>	<u>\$ 1,297,835,870</u>	<u>\$ 1,809,473,846</u>	<u>\$ 2,060,848,580</u>

**Notes:**

GASB 68 was implemented in fiscal year 2015, and only fiscal year 2014 ending balances have been restated.

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

GASB 75 was implemented in fiscal year 2018, and only fiscal year 2017 ending balances have been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal years 2020 and 2021 ending balances have been restated.

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Expenses</b>					
Governmental Activities:					
General administration	\$ 42,034,040	\$ 47,178,578	\$ 49,953,700	\$ 61,923,654	\$ 67,517,810
Financial administration	8,849,251	9,809,215	9,923,190	10,668,228	11,263,933
Administration of justice	94,210,925	96,510,853	97,317,659	106,035,587	115,538,871
Construction and maintenance	50,078,091	57,430,317	80,574,657	78,151,431	124,080,248
Health and welfare	34,630,163	34,976,018	36,721,273	43,153,506	47,679,907
Cooperative services	1,067,104	1,152,222	1,150,926	1,215,874	1,210,100
Public safety	55,866,404	58,412,120	63,537,941	64,704,958	69,963,634
Parks and recreation	2,069,935	3,379,366	4,133,419	4,545,562	5,217,764
Libraries and education	16,156,200	17,170,818	17,638,589	18,446,773	19,285,563
Interest on long-term debt	15,536,759	14,836,824	14,108,075	14,960,865	16,192,299
<b>Total Governmental Activities Expenses</b>	<u>\$ 320,498,872</u>	<u>\$ 340,856,331</u>	<u>\$ 375,059,429</u>	<u>\$ 403,806,438</u>	<u>\$ 477,950,129</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for services:					
General administration	\$ 8,181,551	\$ 8,323,648	\$ 8,579,034	\$ 8,561,186	\$ 8,751,604
Financial administration	5,762,439	6,497,643	7,541,956	8,143,353	7,975,576
Administration of justice	8,918,247	8,400,556	8,485,619	8,700,278	8,566,204
Construction and maintenance	7,562,523	6,759,102	7,078,136	7,121,643	6,547,329
Health and human services	7,047,993	7,371,859	7,762,002	10,263,992	9,615,495
Public safety	6,140,083	7,125,686	7,721,948	8,733,631	9,538,600
Parks and recreation	175,619	193,631	188,437	158,626	145,150
Libraries and education	279,570	276,635	280,973	288,193	261,257
Operating grants and contributions:					
General administration	3,597,784	3,626,019	3,849,997	4,380,173	5,550,961
Administration of justice	8,311,676	10,213,349	10,292,737	10,823,506	10,566,287
Construction and maintenance	293,441	372,129	1,713,376	390,265	4,678,766
Health and human services	16,191,142	14,782,021	16,106,462	18,361,326	18,966,638
Cooperative services	1,000	200	350	21,586	-
Public safety	4,758,606	3,932,646	4,427,337	3,994,478	3,760,913
Parks and recreation	86,260	100,286	346,283	98,583	95,821
Libraries and education	64,483	69,806	104,658	46,068	62,278
Capital grants and contributions:					
General administration	2,052,920	3,500,000	-	89,000	175,000
Administration of justice	-	-	-	-	-
Construction and maintenance	28,068,322	32,683,107	32,920,374	125,334,640	120,203,650
Health and human services	-	-	-	-	-
Cooperative services	-	-	-	-	15,327
Public safety	10,965	357,373	64,000	28,000	-
Parks and recreation	-	-	-	1,403,990	-
<b>Total Governmental Activities Program Revenues</b>	<u>\$ 107,504,624</u>	<u>\$ 114,585,696</u>	<u>\$ 117,463,679</u>	<u>\$ 216,942,517</u>	<u>\$ 215,476,856</u>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year				
	2018	2019	2020	2021	2022
<b>Expenses</b>					
Governmental Activities:					
General administration	\$ 73,299,757	\$ 71,942,719	\$ 69,096,762	\$ 70,057,779	\$ 76,359,270
Financial administration	10,834,176	12,209,863	12,695,398	12,423,350	12,790,164
Administration of justice	117,331,362	135,251,870	143,100,096	132,767,775	131,691,045
Construction and maintenance	158,535,405	126,659,106	123,763,856	117,041,221	126,241,567
Health and welfare	49,429,132	55,242,816	119,266,442	199,711,786	131,784,515
Cooperative services	1,182,279	1,256,722	1,219,305	1,251,596	1,325,807
Public safety	71,090,108	79,077,588	87,238,983	80,189,884	85,884,258
Parks and recreation	4,116,418	6,236,212	6,021,435	8,412,436	11,245,512
Libraries and education	19,954,027	23,395,545	22,954,100	22,405,966	21,481,975
Interest on long-term debt	18,187,015	18,036,750	18,702,517	24,261,801	23,332,220
<b>Total Governmental Activities Expenses</b>	<u>\$ 523,959,679</u>	<u>\$ 529,309,191</u>	<u>\$ 604,058,894</u>	<u>\$ 668,523,594</u>	<u>\$ 622,136,333</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for services:					
General administration	\$ 9,098,347	\$ 9,534,888	\$ 10,413,528	\$ 14,847,661	\$ 12,616,169
Financial administration	8,421,651	8,337,603	8,276,504	8,262,000	10,647,952
Administration of justice	10,085,158	9,264,252	7,679,352	8,472,129	11,507,887
Construction and maintenance	7,164,117	7,573,841	8,824,132	8,153,996	8,500,765
Health and human services	15,241,132	13,999,882	10,317,987	19,694,038	1,295,482
Public safety	10,308,635	11,266,833	11,593,481	13,016,908	14,901,997
Parks and recreation	201,478	219,198	78,537	104,317	224,564
Libraries and education	260,911	269,824	134,905	62,983	117,605
Operating grants and contributions:					
General administration	9,882,516	11,659,519	10,267,915	18,412,847	25,975,606
Administration of justice	9,413,315	10,822,285	10,895,871	10,339,792	9,718,452
Construction and maintenance	230,570	10,551,347	478,730	4,637,405	-
Health and human services	19,031,432	33,003,612	68,800,392	135,804,095	92,508,388
Cooperative services	-	-	-	500	-
Public safety	5,118,910	5,382,041	5,730,217	5,421,561	5,529,329
Parks and recreation	104,711	230,444	-	-	102,385
Libraries and education	78,841	56,932	40,760	15,616	34,930
Capital grants and contributions:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	12,000	121,169
Construction and maintenance	97,674,810	86,276,517	258,608,324	553,013,285	281,988,295
Health and human services	-	-	-	-	160,789
Cooperative services	-	-	-	-	-
Public safety	-	-	-	-	-
Parks and recreation	-	-	-	-	68,302
<b>Total Governmental Activities</b>					
<b>  Program Revenues</b>	<u>\$ 202,316,534</u>	<u>\$ 218,449,018</u>	<u>\$ 412,140,635</u>	<u>\$ 800,271,133</u>	<u>\$ 476,020,066</u>

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Net (Expense)/Revenue</b>					
Governmental Activities	\$ (212,994,248)	\$ (226,270,635)	\$ (257,595,750)	\$ (186,863,921)	\$ (262,473,273)
<b>Total Primary Government Net (Expense)/Revenue</b>	<u>\$ (212,994,248)</u>	<u>\$ (226,270,635)</u>	<u>\$ (257,595,750)</u>	<u>\$ (186,863,921)</u>	<u>\$ (262,473,273)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property taxes, penalties, and interest	\$ 207,458,672	\$ 222,838,642	\$ 264,741,926	\$ 270,349,769	\$ 288,588,806
Sales taxes	2,956,560	4,214,553	5,789,362	6,958,956	6,858,009
Earnings on investments	963,652	880,712	904,359	1,761,994	3,460,544
Miscellaneous	5,537,404	4,373,699	7,138,231	7,520,474	8,503,412
Special Item - Conveyance of Streets	-	-	-	-	-
<b>Total Governmental Activities/Primary Government</b>	<u>\$ 216,916,288</u>	<u>\$ 232,307,606</u>	<u>\$ 278,573,878</u>	<u>\$ 286,591,193</u>	<u>\$ 307,410,771</u>
<b>Change in Net Position</b>					
<b>Total Governmental Activities/Primary Government</b>	<u>\$ 3,922,040</u>	<u>\$ 6,036,971</u>	<u>\$ 20,978,128</u>	<u>\$ 99,727,272</u>	<u>\$ 44,937,498</u>

GASB 84 was implemented beginning in fiscal year 2021, and no previous fiscal year activity has been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal year 2021 activity has been restated.

**FORT BEND COUNTY, TEXAS**  
**CHANGES IN NET POSITION - ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year				
	2018	2019	2020	2021	2022
<b>Net (Expense)/Revenue</b>					
Governmental Activities	\$ (321,643,145)	\$ (310,860,173)	\$ (191,918,259)	\$ 131,747,539	\$ (146,116,267)
<b>Total Primary Government Net (Expense)/Revenue</b>	<u>\$ (321,643,145)</u>	<u>\$ (310,860,173)</u>	<u>\$ (191,918,259)</u>	<u>\$ 131,747,539</u>	<u>\$ (146,116,267)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property taxes, penalties, and interest	\$ 298,852,356	\$ 309,640,069	\$ 325,665,828	\$ 341,559,278	\$ 363,678,634
Sales taxes	8,681,101	10,053,417	11,311,261	15,548,188	20,798,649
Earnings on investments	7,033,371	8,005,860	4,497,484	1,344,997	4,397,851
Miscellaneous	8,301,082	7,626,561	6,247,640	7,841,977	8,615,868
Special Item - Conveyance of property	-	(7,312,434)	-	-	-
<b>Total Governmental Activities/Primary Government</b>	<u>\$ 322,867,910</u>	<u>\$ 328,013,473</u>	<u>\$ 347,722,213</u>	<u>\$ 366,294,440</u>	<u>\$ 397,491,002</u>
<b>Change in Net Position</b>					
<b>Total Governmental Activities/Primary Government</b>	<u>\$ 1,224,765</u>	<u>\$ 17,153,300</u>	<u>\$ 155,803,954</u>	<u>\$ 498,041,979</u>	<u>\$ 251,374,735</u>

GASB 84 was implemented beginning in fiscal year 2021, and no previous fiscal year activity has been restated.

A change in the amortization of debt related premiums and deferred charges was implemented in fiscal year 2022, and only fiscal year 2021 activity has been restated.

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

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>General Fund</b>					
Nonspendable	\$ 1,233,591	\$ 386,965	\$ 359,792	\$ 270,023	\$ 152,920
Restricted	277,783	209,080	217,488	257,923	3,736,150
Committed	22,857,602	22,676,941	14,766,773	8,278,285	11,792,299
Unassigned	13,037,646	14,251,514	30,590,003	37,882,243	44,717,250
<b>Total General Fund</b>	<u>\$ 37,406,622</u>	<u>\$ 37,524,500</u>	<u>\$ 45,934,056</u>	<u>\$ 46,688,474</u>	<u>\$ 60,398,619</u>
<b>All Other Governmental Funds</b>					
Nonspendable	\$ 10,963	\$ 45,408	\$ 44,468	\$ 28,044	\$ 21,314
Restricted	55,371,174	41,583,667	58,412,209	142,212,451	143,745,555
Unassigned	(1,663)	(3,169)	(1,883)	(12,510)	(127,583)
<b>Total All Other Governmental Funds</b>	<u>\$ 55,380,474</u>	<u>\$ 41,625,906</u>	<u>\$ 58,454,794</u>	<u>\$ 142,227,985</u>	<u>\$ 143,639,286</u>

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

	Fiscal Year				
	2018	2019	2020	2021	2022
<b>General Fund</b>					
Nonspendable	\$ 39,310	\$ 101,361	\$ 23,812	\$ 59,699	\$ 57,926
Restricted	3,887,613	4,348,628	5,682,684	302,846	9,672,002
Committed	32,390,827	5,297,450	14,516,854	23,585,773	15,893,407
Unassigned	26,972,412	55,333,762	64,374,205	68,429,769	98,569,921
<b>Total General Fund</b>	<u>\$ 63,290,162</u>	<u>\$ 65,081,201</u>	<u>\$ 84,597,555</u>	<u>\$ 92,378,087</u>	<u>\$ 124,193,256</u>
<b>All Other Governmental Funds</b>					
Nonspendable	\$ 45,409	\$ 5,879	\$ 145	\$ 2,034	\$ 5,954
Restricted	111,570,900	89,579,724	117,116,844	107,155,199	113,176,564
Unassigned	(201,790)	(26,515)	-	-	(587,823)
<b>Total All Other Governmental Funds</b>	<u>\$ 111,414,519</u>	<u>\$ 89,559,088</u>	<u>\$ 117,116,989</u>	<u>\$ 107,157,233</u>	<u>\$ 112,594,695</u>

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

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>304,760,708</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>
<b>Expenditures</b>					
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
<b>Capital Outlay</b>	57,223,885	40,964,586	28,911,628	61,611,363	66,540,199
<b>Debt Service:</b>					
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
<b>Total Expenditures</b>	<b>326,756,674</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(21,995,966)</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>
<b>Other Financing Sources (Uses)</b>					
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
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>
<b>Net Change in Fund Balances</b>	<b>\$ (21,995,966)</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	12.01%	11.15%	9.40%	9.83%	10.04%

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

	Fiscal Year				
	2018	2019	2020	2021	2022
<b>Revenues</b>					
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	4,394,399
Miscellaneous	9,275,553	8,688,396	33,493,967	11,515,646	25,357,069
<b>Total Revenues</b>	<b>424,523,269</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>
<b>Expenditures</b>					
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	122,037,405
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
<b>Capital Outlay</b>	<b>78,787,370</b>	<b>80,497,157</b>	<b>101,302,683</b>	<b>232,434,131</b>	<b>112,403,997</b>
<b>Debt Service:</b>					
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
<b>Total Expenditures</b>	<b>519,341,967</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>
<b>Other Financing Sources (Uses)</b>					
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
<b>Total Other Financing Sources (Uses)</b>	<b>65,781,224</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>
<b>Net Change in Fund Balances</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	10.90%	11.23%	12.98%	11.05%	12.29%

**FORT BEND COUNTY, TEXAS**  
**ASSESSED VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

<b>Category</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Real, Residential, Single-family	\$ 32,696,769,609	\$ 34,939,222,040	\$ 38,197,156,012	\$ 48,210,660,622	\$ 52,803,517,963
Real, Residential, Multi-family	1,038,540,000	1,223,124,193	1,492,817,879	1,825,084,868	1,905,243,783
Real, Vacant Lots/Tracts	961,783,939	910,690,568	854,963,794	846,058,635	893,236,838
Real, Acreage (Land only)	2,535,052,048	2,405,933,092	2,455,020,886	2,375,050,069	2,807,243,913
Real, Farm and Ranch Improvement	348,241,112	368,553,330	380,697,030	403,688,459	417,241,559
Real, Commercial and Industrial	7,134,533,264	7,241,630,477	7,759,852,998	8,082,106,852	8,843,529,264
Real, Oil, Gas, and Other Mineral Reserves	333,441,300	262,592,210	256,495,180	129,149,800	41,228,090
Real & Intangible Personal, Utilities	615,750,037	627,521,930	754,452,129	808,967,279	781,178,457
Tangible Personal, Business	3,599,878,815	3,979,309,449	4,181,424,859	4,239,563,234	3,934,401,978
Tangible Other Personal, Other	55,486,280	60,883,115	62,049,925	66,002,285	66,519,420
Intangible Personal	10,398,285	11,233,017	13,398,220	16,435,550	19,162,420
Real, Inventory	730,016,310	793,911,390	999,071,390	1,082,771,520	1,221,511,856
Special Inventory	84,571,490	102,899,736	109,766,186	127,126,210	136,751,320
Total Exempt Property	3,243,813,982	3,558,753,941	3,677,487,845	3,808,991,325	4,471,859,455
<b>Total Assessed Value per Tax Year</b>	<b>\$ 53,388,276,471</b>	<b>\$ 56,486,258,488</b>	<b>\$ 61,194,654,333</b>	<b>\$ 72,021,656,708</b>	<b>\$ 78,342,626,316</b>

Source of data: Fort Bend Central Appraisal District Certified Comptrollers Audit Report.

**FORT BEND COUNTY, TEXAS**  
**ASSESSED VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

<b>Category</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Real, Residential, Single-family	\$56,744,548,871	\$61,052,068,133	\$64,593,052,239	\$ 68,205,916,028	\$ 74,297,249,003
Real, Residential, Multi-family	2,061,490,102	2,161,153,828	2,369,759,669	2,663,791,124	2,826,904,682
Real, Vacant Lots/Tracts	1,166,585,882	1,181,705,109	1,292,780,802	1,201,429,498	1,169,022,347
Real, Acreage (Land only)	2,917,674,336	2,885,267,161	2,898,697,080	2,981,204,271	2,902,170,749
Real, Farm and Ranch Improvement	466,616,885	737,288,887	748,246,866	757,288,250	569,164,884
Real, Commercial and Industrial	9,135,287,545	9,611,337,549	10,255,498,292	11,555,208,518	13,049,604,496
Real, Oil, Gas, and Other Mineral Reserves	23,652,310	66,100	71,313,620	55,943,430	41,908,370
Real & Intangible Personal, Utilities	912,595,475	937,354,013	1,079,493,946	1,158,374,833	1,290,307,087
Tangible Personal, Business	5,021,803,377	4,575,077,759	5,405,481,004	4,667,473,503	5,293,927,589
Tangible Other Personal, Other	68,478,157	69,792,956	74,389,823	81,681,685	76,120,225
Intangible Personal	11,011,480	22,702,041	8,818,540	11,741,543	-
Real, Inventory	1,158,981,351	890,083,194	1,166,017,250	1,287,588,429	861,836,067
Special Inventory	162,447,425	143,609,170	154,599,961	177,426,270	192,128,800
Total Exempt Property	5,118,700,572	5,369,442,831	5,648,260,887	6,396,807,390	7,263,605,128
<b>Total Assessed Value per Tax Year</b>	<b>\$84,969,873,768</b>	<b>\$89,636,948,731</b>	<b>\$95,766,409,979</b>	<b>\$ 101,201,874,772</b>	<b>\$ 109,833,949,427</b>

Source of data: Fort Bend Central Appraisal District Certified Comptrollers Audit Report.



**FORT BEND COUNTY, TEXAS**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF REAL AND PERSONAL PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>Estimated Actual Value</b>	<b>Less Exemptions</b>	<b>Net Assessed Value</b>	<b>Assessment Ratio</b>	<b>Total Direct County Tax Rate</b>
2012	2013	\$ 47,665,443,449	\$ 8,225,496,395	\$ 39,439,947,054	82.7%	\$ 0.480760
2013	2014	50,586,160,527	8,608,492,257	41,977,668,270	83.0%	0.484760
2014	2015	54,808,002,219	9,231,100,402	45,576,901,817	83.2%	0.472760
2015	2016	64,167,624,512	10,809,541,312	53,358,083,200	83.2%	0.465000
2016	2017	70,300,373,324	12,053,160,901	58,247,212,423	82.9%	0.458000
2017	2018	78,482,251,532	15,180,651,983	63,301,599,549	80.7%	0.453000
2018	2019	81,977,824,544	15,611,667,035	66,366,157,509	81.0%	0.445000
2019	2020	87,083,494,821	16,564,606,746	70,518,888,075	81.0%	0.444700
2020	2021	93,091,240,531	17,764,433,204	75,326,807,327	80.9%	0.435876
2021	2022	98,912,714,319	17,941,150,367	80,971,563,952	81.9%	0.452800

Source of data: Fort Bend Central Appraisal District.

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2012	2013	2014	2015	2016
Fort Bend County	\$0.480760	\$0.484760	\$0.472760	\$0.465000	\$0.458000
Fort Bend County Drainage District	0.019000	0.015000	0.022000	0.021000	0.016000
Political Subdivision:					
Arcola, City of	0.95426	0.95426	0.91000	0.91000	0.86710
Arcola Municipal Mgmt Dist 1	**N/A	**N/A	**N/A	**N/A	**N/A
Beasley, City of	0.49913	0.49913	0.49913	0.49913	0.46714
Big Oaks MUD	0.85000	0.85000	0.85000	0.79000	0.75000
Blue Ridge West MUD	0.41000	0.41000	0.41000	0.42500	0.41600
Brazoria-Fort Bend MUD 1	0.85000	0.85000	0.85000	0.85000	0.84800
Brazoria-Fort Bend MUD 3	**N/A	**N/A	**N/A	**N/A	**N/A
Brazoria MUD 22	**N/A	**N/A	**N/A	**N/A	**N/A
Brazos ISD	1.40115	1.39966	1.42172	1.42410	1.49980
Burney Road MUD	0.26750	0.26000	0.26000	0.25500	0.25000
Charleson MUD	**N/A	**N/A	**N/A	**N/A	**N/A
Chelford City MUD	0.43000	0.43000	0.42500	0.42500	0.40000
Cimarron MUD	0.57000	0.57000	0.57000	0.42000	0.38500
Cinco MUD 1	0.55000	0.50000	0.48000	0.44000	0.44000
Cinco MUD 2	0.47500	0.47500	0.47000	0.45000	0.34000
Cinco MUD 3	0.45000	0.42000	0.42000	0.40000	0.37000
Cinco MUD 5	0.47500	0.44500	0.41500	0.38000	0.37000
Cinco MUD 6	0.48000	0.41000	0.39500	0.35500	0.33000
Cinco MUD 7	0.48500	0.48500	0.48000	0.46500	0.44000
Cinco MUD 8	0.82000	0.76000	0.71000	0.64000	0.59000
Cinco MUD 9	0.59500	0.57000	0.53000	0.43000	0.40500
Cinco MUD 10	0.59000	0.58000	0.58000	0.53000	0.49500
Cinco MUD 12	0.36000	0.36000	0.30000	0.27000	0.25000
Cinco MUD 14	0.55500	0.54500	0.53500	0.52000	0.50000
Cinco Southwest MUD 1	1.50000	1.29000	1.01000	0.90500	0.85000
Cinco Southwest MUD 2	1.44500	1.34500	1.20000	1.04000	0.98500
Cinco Southwest MUD 3	1.50000	1.50000	1.44000	1.03000	1.12000
Cinco Southwest MUD 4	1.48000	1.40000	1.20000	1.03000	0.96000
Cornerstone MUD	0.36000	0.36000	0.34000	0.33000	0.34000
First Colony LID	0.19460	0.15500	0.15500	0.15250	0.15000
First Colony LID 2	0.27500	0.27500	0.25000	0.25000	0.20000
First Colony MUD 9	0.32000	0.31500	0.30000	0.28000	0.25500
First Colony MUD 10	0.49000	0.47000	0.41000	0.25000	0.20000
Fort Bend County LID 2	0.12900	0.12900	0.12000	0.11000	0.10670
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.50000
Fort Bend County LID 7	0.20500	0.20500	0.23500	0.23500	0.22500
Fort Bend County LID 10	0.62000	0.62000	0.64300	0.64300	0.64300
Fort Bend County LID 11	0.26000	0.25000	0.22500	0.20500	0.20000
Fort Bend County LID 12	0.12500	0.12500	0.11500	0.10000	0.09000
Fort Bend County LID 14	0.20500	0.20500	0.20000	0.19500	0.19500
Fort Bend County LID 15	0.80000	0.80000	0.80000	0.75000	0.73000
Fort Bend County LID 17	0.65000	0.65000	0.63000	0.61000	0.57000
Fort Bend County LID 19	0.80000	0.80000	0.80000	0.72000	0.68000
Fort Bend County LID 20	0.45000	0.55000	0.55000	0.55000	0.55000
Fort Bend Co Management District 1	**N/A	**N/A	**N/A	**N/A	0.45000

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Fort Bend County	\$0.453000	\$0.445000	\$0.444700	\$0.435876	\$0.438300
Fort Bend County Drainage District	0.016000	0.019000	0.015300	0.017331	0.014500
Political Subdivision:					
Arcola, City of	0.84000	0.87700	0.84700	0.77338	0.680149
Arcola Municipal Mgmt Dist 1	**N/A	**N/A	**N/A	**N/A	0.810000
Beasley, City of	0.36526	0.40280	0.38287	0.37990	0.379746
Big Oaks MUD	0.75000	0.81000	0.77000	0.75000	0.739000
Blue Ridge West MUD	0.40500	0.39500	0.39500	0.37500	0.353000
Brazoria-Fort Bend MUD 1	0.84800	0.84800	0.84800	0.84800	0.848000
Brazoria-Fort Bend MUD 3	**N/A	**N/A	**N/A	1.50000	1.500000
Brazoria MUD 22	1.40000	1.40000	1.40000	1.30000	1.250000
Brazos ISD	1.43000	1.44000	1.34000	1.21582	1.178500
Burney Road MUD	0.23000	0.22000	0.22000	0.22000	0.220000
Charleson MUD	**N/A	**N/A	**N/A	1.50000	1.500000
Chelford City MUD	0.39000	0.37000	0.36500	0.35000	0.335000
Cimarron MUD	0.36500	0.36500	0.36500	0.36500	0.350000
Cinco MUD 1	0.43000	0.42780	0.44500	0.44500	0.441400
Cinco MUD 2	0.28000	0.31000	0.37000	0.36000	0.350000
Cinco MUD 3	0.35500	0.35500	0.34500	0.34500	0.345000
Cinco MUD 5	0.37000	0.49000	0.44000	0.42000	0.420000
Cinco MUD 6	0.33000	0.38500	0.33000	0.33000	0.320000
Cinco MUD 7	0.42000	0.48000	0.42000	0.40500	0.390000
Cinco MUD 8	0.58000	0.96000	0.62000	0.61500	0.610000
Cinco MUD 9	0.39500	0.39500	0.39500	0.39500	0.390000
Cinco MUD 10	0.49500	0.50500	0.53000	0.55000	0.559000
Cinco MUD 12	0.25000	0.25000	0.25000	0.25000	0.250000
Cinco MUD 14	0.49000	0.49000	0.52500	0.53500	0.535000
Cinco Southwest MUD 1	0.76000	0.68000	0.66000	0.64000	0.580000
Cinco Southwest MUD 2	0.94000	0.91000	0.93000	0.90000	0.880000
Cinco Southwest MUD 3	1.00000	0.93500	0.93000	0.92000	0.865000
Cinco Southwest MUD 4	0.91000	0.83000	0.83790	0.82500	0.800000
Cornerstone MUD	0.30000	0.30000	0.30000	0.30000	0.300000
First Colony LID	0.14620	0.14620	0.15000	0.15000	0.150000
First Colony LID 2	0.20000	0.20000	0.20000	0.20000	0.200000
First Colony MUD 9	0.24000	0.22000	0.22000	0.22000	0.220000
First Colony MUD 10	0.19000	0.17000	0.16000	0.15000	0.150000
Fort Bend County LID 2	0.11100	0.14500	0.14900	0.14900	0.149000
Fort Bend County LID 6	0.50000	0.50000	0.50000	0.50000	0.485000
Fort Bend County LID 7	0.32000	0.32000	0.43000	0.43000	0.430000
Fort Bend County LID 10	0.69000	0.69000	0.69000	0.68240	0.656400
Fort Bend County LID 11	0.20500	0.23850	0.26500	0.26500	0.260000
Fort Bend County LID 12	0.09000	0.08500	0.08000	0.07500	0.070000
Fort Bend County LID 14	0.19500	0.20950	0.15000	0.11850	0.115000
Fort Bend County LID 15	0.69000	0.62000	0.53000	0.44000	0.405000
Fort Bend County LID 17	0.57000	0.57000	0.56000	0.56000	0.545000
Fort Bend County LID 19	0.68000	0.68000	0.68000	0.56000	0.560000
Fort Bend County LID 20	0.55000	0.55000	0.55000	0.50000	0.500000
Fort Bend Co Management District 1	0.45000	0.45000	0.45000	0.45000	0.450000

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2012	2013	2014	2015	2016
Political Subdivision: (continued)					
Fort Bend County MUD 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 2	0.63000	0.65000	0.68000	0.66000	0.59000
Fort Bend County MUD 5	1.50000	1.50000	1.50000	1.50000	1.48000
Fort Bend County MUD 19	1.89940	1.51500	1.40000	1.40000	1.27000
Fort Bend County MUD 21	0.24000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 23	1.07000	1.05000	1.05000	0.95000	0.89000
Fort Bend County MUD 24	1.43000	1.36000	1.35000	1.30000	1.26000
Fort Bend County MUD 25	0.85000	0.86000	0.86500	0.84500	0.84000
Fort Bend County MUD 26	0.86250	0.90850	0.87500	0.84000	0.82250
Fort Bend County MUD 30	1.00000	1.00000	0.97000	0.92000	0.84000
Fort Bend County MUD 34	0.68000	0.68000	0.68000	0.63000	0.62000
Fort Bend County MUD 35	0.63000	0.62000	0.57000	0.51500	0.44000
Fort Bend County MUD 37	0.52000	0.52000	0.52000	0.50000	0.49000
Fort Bend County MUD 41	0.55000	0.55000	0.55000	0.54000	0.49000
Fort Bend County MUD 42	0.43000	0.43000	0.43000	0.42000	0.40000
Fort Bend County MUD 46	0.89500	0.89500	0.89500	0.90250	0.90000
Fort Bend County MUD 47	1.17000	1.12000	1.07000	0.95000	0.94500
Fort Bend County MUD 48	0.88000	0.88000	0.98000	0.98000	0.96000
Fort Bend County MUD 49	0.95000	0.95000	0.95000	0.94000	0.84000
Fort Bend County MUD 50	0.91000	0.91000	0.91000	0.91000	0.91000
Fort Bend County MUD 57	1.45000	1.40000	1.27000	1.05000	0.94000
Fort Bend County MUD 58	1.50000	1.45000	1.28000	1.16000	1.07000
Fort Bend County MUD 66	1.50000	1.47000	1.39000	1.25000	1.21000
Fort Bend County MUD 67	0.44500	0.41000	0.36000	0.22250	0.10000
Fort Bend County MUD 68	0.40000	0.40000	0.40000	0.39345	0.39000
Fort Bend County MUD 69	0.40000	0.38500	0.38500	0.35500	0.08000
Fort Bend County MUD 81	0.35000	0.33000	0.33000	0.32000	0.32930
Fort Bend County MUD 94	0.77000	0.71000	0.66000	0.58000	0.50000
Fort Bend County MUD 106	0.50000	0.49000	0.46000	0.34500	0.30000
Fort Bend County MUD 108	0.44000	0.44000	0.41000	0.29000	0.19000
Fort Bend County MUD 109	0.65000	0.65000	0.62000	0.44000	0.34000
Fort Bend County MUD 111	0.30000	0.30000	0.30000	0.30000	0.29000
Fort Bend County MUD 112	0.38000	0.37000	0.34000	0.34000	0.29000
Fort Bend County MUD 115	0.50000	0.50000	0.48000	0.46000	0.44000
Fort Bend County MUD 116	1.21000	1.18000	1.14000	1.08000	1.07000
Fort Bend County MUD 117	0.68000	0.68000	0.65000	0.48000	0.43000
Fort Bend County MUD 118	0.77000	0.77000	0.75000	0.70000	0.70000
Fort Bend County MUD 119	0.71000	0.71000	0.70000	0.64000	0.60000
Fort Bend County MUD 121	1.20000	1.20000	1.17000	1.12000	1.12000
Fort Bend County MUD 122	1.04000	1.04000	1.01500	0.99000	0.97500
Fort Bend County MUD 123	1.15500	1.15500	1.15500	1.10000	1.09900
Fort Bend County MUD 124	0.99000	0.99000	0.95000	0.95000	0.86000
Fort Bend County MUD 128	0.70000	0.70000	0.70000	0.70000	0.70000
Fort Bend County MUD 129	0.67000	0.65000	0.57000	0.42000	0.34000
Fort Bend County MUD 130	0.74000	0.73000	0.72000	0.66000	0.63000
Fort Bend County MUD 130 Defined Area	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 131	1.01000	1.01000	1.01000	1.01000	1.03000
Fort Bend County MUD 132	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 133	1.50000	1.50000	1.50000	1.43000	1.43000
Fort Bend County MUD 134 B	**N/A	**N/A	1.45000	1.45000	1.45000
Fort Bend County MUD 134 C	1.35000	1.35000	1.35000	1.30000	1.30000
Fort Bend County MUD 134 D	**N/A	**N/A	**N/A	**N/A	1.00000
Fort Bend County MUD 134 E	**N/A	**N/A	**N/A	**N/A	**N/A

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2017	2018	2019	2020	2021
Political Subdivision: (continued)					
Fort Bend County MUD 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 2	0.56000	0.56000	0.63000	0.60000	0.570000
Fort Bend County MUD 5	1.48000	1.43000	1.41000	1.41000	1.410000
Fort Bend County MUD 19	1.25000	1.20000	1.20000	0.95000	0.800000
Fort Bend County MUD 21	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 23	0.82000	0.80000	0.78000	0.75000	0.720000
Fort Bend County MUD 24	1.26000	1.26000	1.26000	1.26000	1.260000
Fort Bend County MUD 25	0.84000	0.84000	0.84000	0.84000	0.870000
Fort Bend County MUD 26	0.80250	0.78320	0.78320	0.78320	0.777400
Fort Bend County MUD 30	0.80000	0.76000	0.74000	0.70000	0.680000
Fort Bend County MUD 34	0.61000	0.61000	0.61000	0.61000	0.610000
Fort Bend County MUD 35	0.43000	0.42500	0.42500	0.42500	0.410000
Fort Bend County MUD 37	0.49000	0.49000	0.49000	0.49000	0.509800
Fort Bend County MUD 41	0.49000	0.49000	0.49000	0.49000	0.490000
Fort Bend County MUD 42	0.38000	0.38000	0.38000	0.38000	0.370000
Fort Bend County MUD 46	0.90000	0.90000	0.91000	0.86000	0.820000
Fort Bend County MUD 47	0.92300	0.92300	0.85400	0.84800	0.840000
Fort Bend County MUD 48	0.96000	0.95000	0.90000	0.86000	0.790000
Fort Bend County MUD 49	0.61500	0.61500	0.61500	0.59700	0.597000
Fort Bend County MUD 50	0.91000	0.91000	0.91000	0.91000	0.910000
Fort Bend County MUD 57	0.92000	0.90000	0.90000	0.89000	0.880000
Fort Bend County MUD 58	1.02000	0.95000	0.95000	0.90000	0.850000
Fort Bend County MUD 66	1.19000	1.19000	1.19000	1.17000	1.140000
Fort Bend County MUD 67	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 68	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 69	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 81	0.33000	0.34500	0.34500	0.36000	0.375000
Fort Bend County MUD 94	0.47000	0.44000	0.43000	0.42265	0.414260
Fort Bend County MUD 106	0.30000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 108	0.17500	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 109	0.30000	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 111	0.14500	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 112	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 115	0.44000	0.44000	0.43000	0.41000	0.400000
Fort Bend County MUD 116	1.05000	1.03000	1.01000	0.99000	0.950000
Fort Bend County MUD 117	0.31595	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 118	0.68000	0.68000	0.68000	0.65000	0.630000
Fort Bend County MUD 119	0.57000	0.55000	0.55000	0.53000	0.530000
Fort Bend County MUD 121	1.14500	1.17000	1.19000	1.18000	1.180000
Fort Bend County MUD 122	0.97500	0.97500	0.97500	0.97000	0.970000
Fort Bend County MUD 123	1.09000	1.08000	1.08000	1.08000	1.075000
Fort Bend County MUD 124	0.86000	0.86000	0.86000	0.86000	0.860000
Fort Bend County MUD 128	0.65000	0.60000	0.49000	0.43000	0.385000
Fort Bend County MUD 129	0.34000	0.33000	0.32000	0.29250	0.287500
Fort Bend County MUD 130	0.63000	0.63000	0.63000	0.53000	0.520000
Fort Bend County MUD 130 Defined Area	**N/A	0.87000	0.87000	0.87000	0.870000
Fort Bend County MUD 131	1.05000	1.05000	1.05000	1.02000	0.920000
Fort Bend County MUD 132	1.50000	1.50000	1.50000	1.50000	1.500000
Fort Bend County MUD 133	1.41000	1.39000	1.36000	1.29000	1.290000
Fort Bend County MUD 134 B	1.45000	1.45000	1.45000	1.38500	1.270000
Fort Bend County MUD 134 C	1.29000	1.28000	1.28000	1.23500	1.170000
Fort Bend County MUD 134 D	1.00000	1.00000	1.00000	1.00000	1.000000
Fort Bend County MUD 134 E	**N/A	1.00000	1.00000	1.00000	1.000000

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2012	2013	2014	2015	2016
Political Subdivision: (continued)					
Fort Bend County MUD 136	0.54000	0.54000	0.50000	0.43000	0.42000
Fort Bend County MUD 137	0.54000	0.48000	0.43000	0.42000	0.41500
Fort Bend County MUD 138	0.54000	0.48000	0.44500	0.43500	0.41500
Fort Bend County MUD 139	0.54000	0.54000	0.44000	0.41000	0.41000
Fort Bend County MUD 140	1.34000	1.34000	1.34000	1.25000	1.25000
Fort Bend County MUD 141	**N/A	**N/A	1.15000	1.15000	1.35000
Fort Bend County MUD 142	1.27000	1.17000	0.95000	0.85000	0.77000
Fort Bend County MUD 143	1.34000	1.30000	1.26000	1.26000	1.24000
Fort Bend County MUD 144	0.80000	0.80000	0.80000	0.80000	0.80000
Fort Bend County MUD 145	1.25000	1.25000	1.25000	1.23000	1.21500
Fort Bend County MUD 146	1.10000	1.02000	1.01000	0.94000	0.87000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.95000
Fort Bend County MUD 148	0.90000	0.90000	0.90000	0.88000	0.83000
Fort Bend County MUD 149	0.70000	0.70000	0.70000	0.65000	0.50000
Fort Bend County MUD 151	1.26000	1.26000	1.22000	1.11000	1.00000
Fort Bend County MUD 152	1.45000	1.45000	1.45000	1.37000	1.28000
Fort Bend County MUD 155	1.39000	1.39000	1.29000	1.14000	1.04000
Fort Bend County MUD 156	**N/A	1.50000	1.45000	1.25000	1.05000
Fort Bend County MUD 158	1.45000	1.45000	1.39000	1.25000	1.12000
Fort Bend County MUD 159	0.84000	0.84000	0.78000	0.72000	0.72000
Fort Bend County MUD 161	**N/A	0.90620	0.90620	0.90000	0.90000
Fort Bend County MUD 162	1.12000	1.12000	1.12000	1.09000	1.09000
Fort Bend County MUD 163	**N/A	0.90000	0.90000	0.90000	0.90000
Fort Bend County MUD 165	1.37000	1.37000	1.37000	1.32000	1.25000
Fort Bend County MUD 167	0.87000	0.89000	0.89000	0.85000	0.85000
Fort Bend County MUD 169	1.29727	1.30380	1.32260	1.33926	1.34399
Fort Bend County MUD 170	1.29727	1.30380	1.32260	1.33926	1.34399
Fort Bend County MUD 171	1.28328	1.26500	1.22000	1.16000	1.12000
Fort Bend County MUD 172	1.29727	1.30380	1.32260	1.28180	1.21500
Fort Bend County MUD 173	1.29727	1.30380	1.32260	1.33926	1.34220
Fort Bend County MUD 174	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 176	0.65000	0.55000	0.55000	0.55000	0.55000
Fort Bend County MUD 182	**N/A	**N/A	1.50000	1.50000	1.50000
Fort Bend County MUD 184	**N/A	**N/A	1.40000	1.50000	1.50000
Fort Bend County MUD 185	1.25000	1.20000	1.17000	1.04000	1.03000
Fort Bend County MUD 187	1.00000	1.00000	1.00000	0.97000	0.93000
Fort Bend County MUD 189	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 190	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 192	**N/A	**N/A	1.50000	1.50000	1.50000
Fort Bend County MUD 194	1.25000	1.25000	1.25000	1.25000	1.25000
Fort Bend County MUD 199	0.60000	0.60000	0.60000	0.60000	0.60000
Fort Bend County MUD 200	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 206	**N/A	**N/A	1.40000	1.40000	1.50000
Fort Bend County MUD 207	**N/A	**N/A	1.00000	1.00000	1.00000
Fort Bend County MUD 215	**N/A	**N/A	**N/A	**N/A	1.00000
Fort Bend County MUD 218	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 220	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 225	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County MUD 229	**N/A	**N/A	**N/A	**N/A	**N/A

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2017	2018	2019	2020	2021
Political Subdivision: (continued)					
Fort Bend County MUD 136	0.42000	0.42000	0.42000	0.42000	0.420000
Fort Bend County MUD 137	0.41500	0.41000	0.41000	0.37500	0.360000
Fort Bend County MUD 138	0.41500	0.40860	0.41000	0.35000	0.325000
Fort Bend County MUD 139	0.41000	0.41000	0.41000	0.40500	0.400000
Fort Bend County MUD 140	1.25000	1.25000	1.22000	1.21000	1.200000
Fort Bend County MUD 141	1.35000	1.35000	1.35000	1.35000	1.350000
Fort Bend County MUD 142	0.75000	0.75000	0.75000	0.75000	0.730000
Fort Bend County MUD 143	1.24000	1.24000	1.21000	1.17000	1.160000
Fort Bend County MUD 144	0.80000	0.79000	0.79000	0.79000	0.770000
Fort Bend County MUD 145	1.21500	1.25000	1.25000	1.25000	1.250000
Fort Bend County MUD 146	0.85000	0.85000	0.85000	0.81500	0.830000
Fort Bend County MUD 147	0.95000	0.95000	0.95000	0.95000	0.950000
Fort Bend County MUD 148	0.76000	0.66000	0.66000	0.63000	0.600000
Fort Bend County MUD 149	0.50000	0.50000	0.50000	0.45000	0.450000
Fort Bend County MUD 151	0.97000	0.95000	0.93000	0.89000	0.890000
Fort Bend County MUD 152	1.28000	1.28000	1.28000	1.28000	0.890000
Fort Bend County MUD 155	1.02000	1.00000	1.00000	1.00000	1.000000
Fort Bend County MUD 156	1.05000	1.05000	1.01000	0.99000	0.970000
Fort Bend County MUD 158	1.09000	1.05000	1.05000	1.04500	1.020000
Fort Bend County MUD 159	0.72000	0.72000	0.72000	0.71000	0.700000
Fort Bend County MUD 161	0.90000	0.90000	0.90000	0.90000	0.880000
Fort Bend County MUD 162	1.09000	1.09000	1.09000	1.10000	1.120000
Fort Bend County MUD 163	0.90000	0.90000	0.90000	0.90000	0.900000
Fort Bend County MUD 165	1.25000	1.19000	1.18500	1.14000	1.110000
Fort Bend County MUD 167	0.85000	0.85000	0.82000	0.75000	0.640000
Fort Bend County MUD 169	1.34220	1.33838	1.33838	1.33838	1.338380
Fort Bend County MUD 170	1.34220	1.33838	1.33838	1.33838	1.338380
Fort Bend County MUD 171	1.11750	1.10650	1.07420	1.07000	1.050000
Fort Bend County MUD 172	1.18500	1.16000	1.13500	1.09000	1.030000
Fort Bend County MUD 173	1.34220	1.33838	1.33838	1.27000	1.235000
Fort Bend County MUD 174	**N/A	1.07000	1.28000	1.28000	1.280000
Fort Bend County MUD 176	0.55000	0.55000	0.55000	0.60000	0.600000
Fort Bend County MUD 182	1.50000	1.35000	1.30000	1.27000	1.270000
Fort Bend County MUD 184	1.50000	1.50000	1.50000	1.50000	1.500000
Fort Bend County MUD 185	1.02000	1.00000	0.96000	0.93000	0.890000
Fort Bend County MUD 187	0.91000	0.88000	0.86000	0.81500	0.775000
Fort Bend County MUD 189	**N/A	1.50000	1.50000	1.50000	1.500000
Fort Bend County MUD 190	1.35000	1.35000	1.35000	1.35000	1.320000
Fort Bend County MUD 192	1.50000	1.50000	1.50000	1.50000	1.500000
Fort Bend County MUD 194	1.25000	1.25000	1.25000	1.21000	1.210000
Fort Bend County MUD 199	0.60000	0.60000	0.60000	0.60000	0.600000
Fort Bend County MUD 200	**N/A	**N/A	**N/A	**N/A	1.100000
Fort Bend County MUD 206	1.50000	1.50000	1.50000	1.50000	1.500000
Fort Bend County MUD 207	1.00000	1.00000	1.00000	1.00000	1.000000
Fort Bend County MUD 215	1.00000	1.00000	1.00000	1.00000	1.000000
Fort Bend County MUD 218	**N/A	1.28000	1.28000	1.28000	1.280000
Fort Bend County MUD 220	1.50000	1.50000	1.50000	1.50000	1.500000
Fort Bend County MUD 225	**N/A	**N/A	**N/A	1.08500	1.085000
Fort Bend County MUD 229	**N/A	**N/A	**N/A	1.35000	1.350000

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2012	2013	2014	2015	2016
Political Subdivision: (continued)					
Fort Bend County MUD 233	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 2	0.18000	0.18000	0.18000	0.18000	0.21250
Fort Bend County WC&ID 2 Area 1	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend County WC&ID 3	0.45000	0.45000	0.45000	0.44000	0.44000
Fort Bend County WC&ID 8	1.05000	1.18000	1.10000	1.07000	1.07000
Fort Bend County WID 24	**N/A	1.45000	1.45000	**N/A	**N/A
Fort Bend ESD 1	0.07500	0.07500	0.07500	0.07500	0.07500
Fort Bend ESD 2	0.09800	0.09800	0.09800	0.09800	0.09800
Fort Bend ESD 3	0.09100	0.09100	0.09100	0.10000	0.10000
Fort Bend ESD 4	0.08103	0.07964	0.09000	0.10000	0.10000
Fort Bend ESD 5	0.08553	0.08341	0.07904	0.07135	0.07900
Fort Bend ESD 6	**N/A	**N/A	**N/A	0.10000	0.10000
Fort Bend ESD 7	**N/A	**N/A	**N/A	**N/A	**N/A
Fort Bend ESD 8	**N/A	**N/A	**N/A	0.10000	0.10000
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.00000
Fort Bend Fresh Water Supply 2	0.54000	0.54000	0.56000	0.55700	0.55210
Fort Bend-Harris ESD 100	0.09000	0.08840	0.08840	0.07951	0.07321
Fort Bend-Waller MUD 2	**N/A	0.80000	0.80000	0.80000	0.80000
Fort Bend-Waller MUD 3	**N/A	**N/A	**N/A	0.93000	0.93000
Fort Bend Independent School District	1.34000	1.34000	1.34000	1.34000	1.34000
Fulshear, City of	0.20366	0.19713	0.17829	0.16163	0.15690
Fulshear MUD 1	1.19000	1.19000	1.19000	1.19000	1.17000
Fulshear MUD 2	**N/A	**N/A	**N/A	1.20000	1.20000
Fulshear MUD 3A	**N/A	**N/A	**N/A	1.50000	1.50000
Grand Mission MUD 1	1.15000	1.12000	1.02000	0.90000	0.82000
Grand Mission MUD 2	1.31000	1.31000	1.30000	1.25000	1.20000
Grand Lakes MUD 1	0.54000	0.54000	0.54000	0.51500	0.49500
Grand Lakes MUD 2	0.43750	0.36950	0.35000	0.32000	0.30750
Grand Lakes MUD 4	0.76000	0.73000	0.68000	0.60000	0.57250
Grand Lakes WCID	0.08250	0.07850	0.07300	0.06650	0.06500
Harris County MUD 393	**N/A	1.02000	0.91000	0.86000	0.75000
Harris-Fort Bend MUD 1	0.70000	0.68500	0.68500	0.65500	0.61000
Harris-Fort Bend MUD 3	1.24000	1.19000	1.07000	0.97000	0.92000
Harris-Fort Bend MUD 4	0.88000	0.82000	0.82000	0.82000	0.80000
Harris-Fort Bend MUD 5	0.71000	0.70000	0.65000	0.59000	0.54000
Houston, City of	0.63875	0.63875	0.63108	0.60112	0.58642
HCC Stafford	0.09717	0.09717	0.10689	0.10194	0.10026
HCC Missouri City	0.09717	0.09717	0.10689	0.10194	0.10026
Imperial Redevelopment District	**N/A	1.10000	1.10000	1.10000	1.10000
Katy, City of	0.58672	0.56672	0.54672	0.52672	0.50672
Katy ISD	1.52660	1.52660	1.52660	1.51660	1.51660
Katy Management Dist 1	**N/A	**N/A	**N/A	**N/A	**N/A
Kendleton, City of	0.63933	0.66908	0.69771	0.78500	0.78500
Kingsbridge MUD	0.78000	0.78000	0.78000	0.71000	0.66000
Lamar Consolidated I.S.D.	1.39005	1.39005	1.39005	1.39005	1.39005
Meadowcreek MUD	0.10000	0.10000	0.10000	0.10000	0.10000

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2017	2018	2019	2020	2021
Political Subdivision: (continued)					
Fort Bend County MUD 233	**N/A	**N/A	**N/A	0.90000	0.900000
Fort Bend County WC&ID 2	0.21250	0.21250	0.21250	0.21250	0.212500
Fort Bend County WC&ID 2 Area 1	0.51500	0.51500	0.51500	0.51500	0.515000
Fort Bend County WC&ID 3	0.46000	0.46000	0.46000	0.47000	0.470000
Fort Bend County WC&ID 8	1.05000	1.05000	1.05000	1.05000	1.050000
Fort Bend County WID 24	1.45000	1.45000	1.45000	**N/A	**N/A
Fort Bend ESD 1	0.07551	0.08988	0.08988	0.08725	0.085553
Fort Bend ESD 2	0.09800	0.10000	0.10000	0.10000	0.100000
Fort Bend ESD 3	0.10000	0.10000	0.10000	0.10000	0.100000
Fort Bend ESD 4	0.10000	0.10000	0.10000	0.10000	0.100000
Fort Bend ESD 5	0.07900	0.07906	0.10000	0.10000	0.100000
Fort Bend ESD 6	0.10000	0.10000	0.10000	0.10000	0.100000
Fort Bend ESD 7	0.10000	0.10000	0.10000	0.10000	0.100000
Fort Bend ESD 8	0.10000	0.10000	0.10000	0.10000	0.100000
Fort Bend Fresh Water Supply 1	1.00000	1.00000	1.00000	1.00000	1.000000
Fort Bend Fresh Water Supply 2	0.55210	0.55210	0.53000	0.53000	0.530000
Fort Bend-Harris ESD 100	0.07058	0.06800	0.10000	0.08500	0.086751
Fort Bend-Waller MUD 2	0.80000	0.80000	0.80000	0.80000	0.800000
Fort Bend-Waller MUD 3	0.93000	0.93000	0.93000	0.93000	0.930000
Fort Bend Independent School District	1.32000	1.32000	1.27000	1.24020	1.210100
Fulshear, City of	0.15869	0.16251	0.21851	0.20707	0.203051
Fulshear MUD 1	1.17000	1.16000	1.12000	1.09000	1.000000
Fulshear MUD 2	1.20000	1.20000	1.20000	1.20000	1.200000
Fulshear MUD 3A	1.50000	1.50000	1.50000	1.45000	1.400000
Grand Mission MUD 1	0.77000	0.77000	0.54000	0.72000	0.690000
Grand Mission MUD 2	1.15000	1.15000	0.24000	1.05000	1.020000
Grand Lakes MUD 1	0.49500	0.57000	0.50000	0.54000	0.545000
Grand Lakes MUD 2	0.30000	0.26500	0.07000	0.18000	0.150000
Grand Lakes MUD 4	0.55250	0.50000	0.76000	0.50000	0.500000
Grand Lakes WCID	0.06500	0.06500	1.10000	0.07000	0.070000
Harris County MUD 393	0.70000	0.70000	0.68000	0.64000	0.600000
Harris-Fort Bend MUD 1	0.62000	0.62000	0.64000	0.64000	0.640000
Harris-Fort Bend MUD 3	0.82000	0.81000	0.73000	0.70000	0.670000
Harris-Fort Bend MUD 4	**N/A	**N/A	**N/A	**N/A	**N/A
Harris-Fort Bend MUD 5	0.51500	0.50500	0.48000	0.46000	0.450000
Houston, City of	0.58421	0.58831	0.56792	0.56184	0.550830
HCC Stafford	0.10026	0.10026	0.10026	0.10026	0.099092
HCC Missouri City	0.10026	0.10026	0.10026	0.10026	0.099092
Imperial Redevelopment District	1.10000	1.10000	1.10000	1.10000	1.100000
Katy, City of	0.48672	0.48672	0.48000	0.36494	0.447168
Katy ISD	1.51660	1.51660	1.44310	1.38880	1.351700
Katy Management Dist 1	0.80000	0.80000	0.80000	0.80000	0.800000
Kendleton, City of	0.79442	0.84569	0.66014	0.82950	0.829500
Kingsbridge MUD	0.60000	0.56000	0.55000	0.51000	0.490000
Lamar Consolidated I.S.D.	1.39005	1.39000	1.32000	1.26910	1.242000
Meadowcreek MUD	0.10000	0.10000	0.25000	0.24900	0.243900

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2012	2013	2014	2015	2016
Political Subdivision: (continued)					
Meadows Place, City of	0.89500	0.89500	0.89500	0.86800	0.83200
Memorial MUD	0.54000	0.54000	0.51000	0.48000	0.44000
Mission Bend MUD 1	0.25000	0.28000	0.28000	0.27750	0.26000
Missouri City, City of	0.54480	0.57375	0.56500	0.54468	0.56010
Missouri City MGMT DST 1	**N/A	**N/A	**N/A	**N/A	**N/A
Missouri City MGMT DST 2	**N/A	**N/A	**N/A	**N/A	**N/A
Needville, City of	0.40121	0.38551	0.37359	0.38117	0.39999
Needville Independent School District	1.64958	1.64958	1.59995	1.57300	1.54000
North Mission Glen MUD	0.65110	0.65110	0.60000	0.55000	0.52000
Orchard, City of	0.39475	0.37887	0.37887	0.37153	0.34788
Palmer Plantation MUD 1	0.73500	0.75500	0.75500	0.56000	0.48000
Palmer Plantation MUD 2	0.54000	0.54000	0.53000	0.49000	0.46000
Pearland, City of	0.70500	0.70510	0.71210	0.70530	0.68120
Pecan Grove MUD	0.56000	0.65500	0.65500	0.64000	0.62500
Plantation MUD	0.74000	0.74000	0.74000	0.68500	0.64500
Renn Road MUD	0.76000	0.76000	0.75000	0.75000	0.72000
Richmond, City of	0.78650	0.78000	0.77000	0.75500	0.73500
Rosenberg, City of	0.51000	0.50000	0.49000	0.47000	0.47000
Sienna Plantation LID	0.49000	0.49000	0.49000	0.47000	0.45000
Sienna Plantation Management	1.01000	1.01000	1.01000	1.03000	1.05000
Sienna Plantation MUD 2	0.71000	0.71000	0.71000	0.65000	0.59000
Sienna Plantation MUD 3	0.72000	0.71000	0.71000	0.63000	0.59000
Sienna Plantation MUD 4	**N/A	**N/A	1.01000	1.03000	1.05000
Sienna Plantation MUD 6	**N/A	**N/A	**N/A	**N/A	**N/A
Sienna Plantation MUD 10	0.94000	0.94000	0.94000	0.94000	0.84000
Sienna Plantation MUD 12	0.94000	0.94000	0.94000	0.94000	0.88000
Simonton, City of	0.27000	0.26000	0.26000	0.24000	0.23000
Stafford Municipal School District	1.25000	1.25000	1.24005	1.23005	1.23005
Sugar Land, City of	0.30895	0.30895	0.31595	0.31595	0.31595
Thunderbird U.D.	**N/A	**N/A	**N/A	**N/A	**N/A
Village at Katy Development	**N/A	**N/A	**N/A	**N/A	**N/A
West Keegans Bayou I.D.	0.10000	0.10000	0.10000	0.09500	0.09400
West Harris County MUD 4	1.09000	1.09000	1.09000	1.08000	1.00000
Wharton County Junior College	0.13821	0.13419	0.12656	0.13028	0.13706
Williams Ranch MUD No 1	**N/A	**N/A	**N/A	**N/A	**N/A
Willow Creek Farms MUD	1.25000	1.25000	1.25000	1.15000	1.09500
Willow Fork Drainage District	0.19000	0.19000	0.19000	0.18500	0.18500
Willow Point MUD	**N/A	1.50000	1.50000	1.50000	1.50000
Woodcreek Reserve MUD	0.60000	0.60000	0.60000	0.60000	0.60000

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**  
**(UNAUDITED)**

	2017	2018	2019	2020	2021
Political Subdivision: (continued)					
Meadows Place, City of	0.83200	0.83200	0.83200	0.83200	0.832000
Memorial MUD	0.41500	0.41500	0.40500	0.40000	0.380000
Mission Bend MUD 1	0.25800	0.24000	0.23800	0.23000	0.225000
Missouri City, City of	0.60000	0.63000	0.63000	0.59804	0.578035
Missouri City MGMT DST 1	**N/A	0.90000	0.90000	0.90000	0.900000
Missouri City MGMT DST 2	**N/A	**N/A	**N/A	**N/A	0.500000
Needville, City of	0.39751	0.41809	0.39552	0.35864	0.358642
Needville Independent School District	1.54000	1.53952	1.46626	1.46300	1.311170
North Mission Glen MUD	0.52000	0.52000	0.51000	0.47000	0.450000
Orchard, City of	0.35668	0.39534	0.39475	0.35273	0.352014
Palmer Plantation MUD 1	0.48000	0.48000	0.47000	0.47000	0.470000
Palmer Plantation MUD 2	0.45000	0.45000	0.45000	0.45000	0.450000
Pearland, City of	0.68506	0.70916	0.74121	0.72000	0.701416
Pecan Grove MUD	0.61500	0.61500	0.63500	0.63500	0.635000
Plantation MUD	0.61500	0.61000	0.61000	0.61000	0.597500
Renn Road MUD	0.70000	0.70000	0.71000	0.71000	0.690000
Richmond, City of	0.71000	0.69990	0.69990	0.68777	0.680000
Rosenberg, City of	0.46200	0.43000	0.41500	0.40000	0.380000
Sienna Plantation LID	0.45000	0.45000	0.45000	0.45000	0.450000
Sienna Plantation Management	1.05000	1.05000	1.05000	1.05000	1.050000
Sienna Plantation MUD 2	0.51000	0.46000	0.46000	0.46000	0.460000
Sienna Plantation MUD 3	0.56000	0.51000	0.51000	0.51000	0.495000
Sienna Plantation MUD 4	1.05000	1.05000	1.05000	1.05000	1.050000
Sienna Plantation MUD 6	**N/A	1.05000	1.05000	1.05000	1.050000
Sienna Plantation MUD 10	0.80000	0.75000	0.73000	0.72000	0.700000
Sienna Plantation MUD 12	0.87000	0.77000	0.74000	0.72000	0.700000
Simonton, City of	0.22000	0.24000	0.23002	0.22000	0.219189
Stafford Municipal School District	1.23005	1.32505	1.25005	1.22231	1.169800
Sugar Land, City of	0.31762	0.31762	0.33200	0.33650	0.346500
Thunderbird U.D.	**N/A	**N/A	**N/A	**N/A	0.150000
Village at Katy Development	**N/A	**N/A	**N/A	1.00000	1.000000
West Keegans Bayou I.D.	0.09400	0.09400	0.09400	0.09100	0.086000
West Harris County MUD 4	1.00000	1.00000	1.00000	1.00000	0.960000
Wharton County Junior College	0.13550	0.14346	0.13934	0.13684	0.131770
Williams Ranch MUD No 1	1.00000	1.00000	1.00000	1.00000	1.000000
Willow Creek Farms MUD	1.01000	1.04000	1.14000	1.14000	1.140000
Willow Fork Drainage District	0.18500	0.18500	0.18500	0.18500	0.185000
Willow Point MUD	1.50000	1.48000	1.46000	1.43000	1.380000
Woodcreek Reserve MUD	0.60000	0.60000	0.59000	0.58500	0.580000

Source of data: Fort Bend Central Appraisal District.

<https://www.fbcad.org/tax-rates/>

All tax rates are shown per \$100 assessed value at 100% assessment ratio.

\*\*N/A - Political entity not in existence at this time or taxes not yet levied. Data provided by the Fort Bend Economic Development Council.



**FORT BEND COUNTY, TEXAS**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(UNAUDITED)**

Taxpayer	Fiscal Year 2022			Fiscal Year 2013		
	Assessed Value	Rank	Percentage of Total Net Assessed Valuation	Assessed Value	Rank	Percentage of Total Net Assessed Valuation
Centerpoint Energy Electric	\$ 436,778,010	1	0.54%	\$ 245,048,200	2	0.30%
NRG Texas Power LLC	426,527,200	2	0.53%	1,285,769,990	1	1.59%
Mall at Katy Mills LP	173,565,220	3	0.21%	110,641,490	3	0.14%
LCFRE Sugar Land Town Square LLC	163,772,530	4	0.20%			
Comcast of Houston LLC	153,071,860	5	0.19%			
Seaway Crude Pipeline Company	134,439,050	6	0.17%			
Amazon.com Services	126,634,510	7	0.16%			
PR II Lacenterra LP	116,109,320	8	0.14%			
Centerpoint Energy Entex	97,313,010	9	0.12%			
Dollar Tree Distribution	95,304,190	10	0.12%			
Brazos Valley Energy LLC				91,081,570	4	0.11%
First Colony Mall LLC				88,703,240	5	0.11%
Jetta Operating Company Inc				85,991,600	6	0.11%
Schlumberger Tech Corp - Well Services				84,985,930	7	
Lakepointe Assets LLC				81,300,000	8	0.10%
Tramontina USA Inc				78,235,670	9	0.10%
Cardinal Health 411 Inc				73,980,610	10	0.09%
<b>Subtotal</b>	<u>1,923,514,900</u>		<u>2.38%</u>	<u>2,225,738,300</u>		<u>2.64%</u>
Other taxpayers	<u>79,048,049,052</u>		<u>97.62%</u>	<u>37,214,208,754</u>		<u>97.36%</u>
<b>Total</b>	<u>\$ 80,971,563,952</u>		<u>100.00%</u>	<u>\$ 39,439,947,054</u>		<u>100.00%</u>

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Tax Year	Fiscal Year	Total Original Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
					Amount	Percentage of Adjusted Levy Collected
2012	2013	\$ 198,853,734	\$ 7,719,107	\$ 206,572,841	\$ 204,426,149	98.96%
2013	2014	220,732,237	484,241	221,216,478	219,405,724	99.18%
2014	2015	231,440,796	9,925,383	241,366,179	239,321,688	99.15%
2015	2016	261,554,958	7,472,428	269,027,386	267,472,379	99.42%
2016	2017	289,365,323	(3,046,423)	286,318,900	284,725,066	99.44%
2017	2018	300,652,187	(4,467,547)	296,184,640	295,032,028	99.61%
2018	2019	309,764,541	(2,677,916)	307,086,625	305,956,939	99.63%
2019	2020	327,222,445	(4,158,301)	323,064,144	322,089,232	99.70%
2020	2021	340,368,134	(456,572)	339,911,562	338,683,994	99.64%
2021	2022	366,212,030	(3,781,897)	362,430,133	359,952,769	99.32%

**FORT BEND COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>Collections in Subsequent Years</b>	<b>Total Tax Collections</b>	<b>Total Tax Collections as a Percentage of Adjusted Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Delinquent Taxes as a Percentage of Adjusted Levy</b>
2012	2013	\$ 2,017,185	\$ 206,443,334	99.94%	\$ 129,507	0.06%
2013	2014	1,656,366	221,062,090	99.93%	154,388	0.07%
2014	2015	1,875,892	241,197,580	99.93%	168,599	0.07%
2015	2016	1,359,169	268,831,548	99.93%	195,838	0.07%
2016	2017	1,333,395	286,058,461	99.91%	260,439	0.09%
2017	2018	777,008	295,809,036	99.87%	375,604	0.13%
2018	2019	480,019	306,436,958	99.79%	649,666	0.21%
2019	2020	235,413	322,324,645	99.77%	739,499	0.23%
2020	2021	23,941	338,707,935	99.65%	1,203,627	0.35%
2021	2022	-	359,952,769	99.32%	2,477,364	0.68%

**FORT BEND COUNTY, TEXAS**  
**RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE**  
**PERSONAL INCOME AND NET LONG-TERM DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Net Assessed Value</b>	<b>Notes Payable</b>	<b>General Obligation Bonds (2)</b>	<b>Leases and Lease Financing</b>	<b>Total Long-Term Debt (2)</b>
2012	2013	643,408	\$ 39,439,947,054	\$ -	\$ 364,812,865	\$ -	\$ 364,812,865
2013	2014	652,365	41,977,668,270	-	347,708,537	-	347,708,537
2014	2015	685,345	45,576,901,817	-	376,265,782	-	376,265,782
2015	2016	716,087	53,358,083,200	-	473,004,495	-	473,004,495
2016	2017	741,237	58,247,212,423	3,808,978	520,033,007	-	523,841,985
2017	2018	764,828	63,301,599,549	3,302,978	554,929,006	-	558,231,984
2018	2019	787,858	66,366,157,509	2,786,978	563,797,101	-	566,584,079
2019	2020	831,870	70,518,888,075	2,259,978	620,942,114	8,315,783	631,517,875
2020	2021	839,706	75,326,807,327	24,842,978	618,608,672	107,679,659	751,131,309
2021	2022	883,240	80,971,563,952	14,093,978	676,392,228	126,900,020	817,386,226

(1) Source of data: Fort Bend Economic Development Council.

(2) The figures do not include both long-term debt principal and amounts available for debt service for the Fort Bend Parkway Road District Unlimited Tax bonds. The levy for those bonds is not calculated on the assessed value of the County properties presented in this table. Fiscal years 2020 and 2021 balances have been restated for a change to the interest method of amortizing bond premiums.

**FORT BEND COUNTY, TEXAS**  
**RATIO OF NET LONG-TERM DEBT TO ASSESSED VALUE**  
**PERSONAL INCOME, AND NET LONG-TERM DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>Amounts Available in Debt Service Fund (2)</b>	<b>Net Long-Term Debt</b>	<b>Personal Income</b>	<b>Percent of Personal Income</b>	<b>Net Long-Term Debt to Assessed Value</b>	<b>Net Long-Term Debt Per Capita</b>
2012	2013	\$ 2,461,472	\$ 362,351,393	\$ 29,242,120,000	1.25%	0.92%	\$ 567
2013	2014	2,739,786	344,968,751	30,215,817,000	1.15%	0.82%	533
2014	2015	2,764,772	373,501,010	32,349,654,690	1.16%	0.82%	549
2015	2016	1,071,278	471,933,217	40,162,314,000	1.18%	0.88%	661
2016	2017	9,837,541	514,004,444	43,394,237,691	1.21%	0.88%	707
2017	2018	10,968,849	547,263,135	41,690,472,000	1.34%	0.86%	730
2018	2019	10,503,321	556,080,758	45,333,473,000	1.25%	0.84%	719
2019	2020	5,915,626	625,602,249	49,623,451,110	1.27%	0.89%	759
2020	2021	14,486,224	736,645,085	51,886,703,000	1.45%	0.98%	895
2021	2022	15,049,125	802,337,101	62,869,906,440	1.30%	0.99%	925

- (1) Source of data: Fort Bend Economic Development Council.
- (2) The figures do not include both long-term debt principal and amounts available for debt service for the Fort Bend Parkway Road District Unlimited Tax bonds. The levy for those bonds is not calculated on the assessed value of the County properties presented in this table. Fiscal years 2020 and 2021 balances have been restated for a change to the interest method of amortizing bond premiums.



**FORT BEND COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
**FISCAL YEAR 2022**  
**(UNAUDITED)**

Taxing Jurisdiction	Long-Term Outstanding	Applicable Percentage	Overlapping Debt
<b><u>Special Districts:</u></b>			
Big Oaks MUD	14,730,000	100.00%	14,730,000
Blue Ridge West MUD	13,100,000	100.00%	13,100,000
Burney Road MUD	4,810,000	100.00%	4,810,000
Cinco MUD # 1	4,218,682	100.00%	4,218,682
Cinco MUD # 2	10,574,624	100.00%	10,574,624
Cinco MUD # 5	6,507,286	100.00%	6,507,286
Cinco MUD # 7	8,836,940	100.00%	8,836,940
Cinco MUD # 8	10,979,262	100.00%	10,979,262
Cinco MUD # 10	8,801,572	100.00%	8,801,572
Cinco MUD # 12	8,250,286	100.00%	8,250,286
Cinco MUD # 14	16,801,722	100.00%	16,801,722
Cinco Southwest MUD # 1	1,176,945	100.00%	1,176,945
Cinco Southwest MUD # 2	56,922,344	100.00%	56,922,344
Cinco Southwest MUD # 3	47,223,964	100.00%	47,223,964
Cinco Southwest MUD # 4	56,256,748	100.00%	56,256,748
First Colony MUD # 9	8,710,000	100.00%	8,710,000
First Colony MUD # 10	9,700,000	100.00%	9,700,000
Fort Bend Co Drainage District	24,530,000	100.00%	24,530,000
Fort Bend Co FWSD # 1	34,440,000	100.00%	34,440,000
Fort Bend Co ID # 24	13,205,000	100.00%	13,205,000
Fort Bend Co LID # 2	83,930,000	100.00%	83,930,000
Fort Bend Co LID # 6	40,595,000	100.00%	40,595,000
Fort Bend Co LID # 7	109,755,000	100.00%	109,755,000
Fort Bend Co LID # 10	11,695,000	100.00%	11,695,000
Fort Bend Co LID # 11	24,810,000	100.00%	24,810,000
Fort Bend Co LID # 12	9,455,000	100.00%	9,455,000
Fort Bend Co LID # 14	1,900,000	100.00%	1,900,000
Fort Bend Co LID # 15	94,820,000	100.00%	94,820,000
Fort Bend Co LID # 17	56,915,000	100.00%	56,915,000
Fort Bend Co LID # 19	48,035,000	100.00%	48,035,000
Fort Bend Co LID # 20	4,225,000	100.00%	4,225,000
Fort Bend Co Municipal Mgmt # 1	39,960,000	100.00%	39,960,000
Fort Bend Co MUD # 2	19,825,000	100.00%	19,825,000
Fort Bend Co MUD # 5	31,645,000	100.00%	31,645,000
Fort Bend Co MUD # 19	8,970,000	100.00%	8,970,000
Fort Bend Co MUD # 23	57,935,000	100.00%	57,935,000
Fort Bend Co MUD # 24	22,965,000	100.00%	22,965,000
Fort Bend Co MUD # 25	106,045,000	100.00%	106,045,000
Fort Bend Co MUD # 26	36,490,000	100.00%	36,490,000
Fort Bend Co MUD # 30	95,570,000	100.00%	95,570,000
Fort Bend Co MUD # 34	17,135,000	100.00%	17,135,000
Fort Bend Co MUD # 35	24,255,000	100.00%	24,255,000
Fort Bend Co MUD # 42	3,335,000	100.00%	3,335,000
Fort Bend Co MUD # 46	6,965,000	100.00%	6,965,000
Fort Bend Co MUD # 47	12,665,000	100.00%	12,665,000
Fort Bend Co MUD # 48	28,240,000	100.00%	28,240,000
Fort Bend Co MUD # 49	365,000	100.00%	365,000

**FORT BEND COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
**FISCAL YEAR 2022**  
**(UNAUDITED)**

<b>Taxing Jurisdiction</b>	<b>Long-Term Outstanding</b>	<b>Applicable Percentage</b>	<b>Overlapping Debt</b>
Fort Bend Co MUD # 50	69,520,000	100.00%	69,520,000
Fort Bend Co MUD # 57	41,930,000	100.00%	41,930,000
Fort Bend Co MUD # 58	134,915,000	100.00%	134,915,000
Fort Bend Co MUD # 66	1,305,000	100.00%	1,305,000
Fort Bend Co MUD # 81	15,495,000	100.00%	15,495,000
Fort Bend Co MUD # 94	3,225,000	100.00%	3,225,000
Fort Bend Co MUD # 115	4,070,000	100.00%	4,070,000
Fort Bend Co MUD # 116	16,585,000	100.00%	16,585,000
Fort Bend Co MUD # 118	30,450,000	100.00%	30,450,000
Fort Bend Co MUD # 119	8,690,000	100.00%	8,690,000
Fort Bend Co MUD # 121	32,235,000	100.00%	32,235,000
Fort Bend Co MUD # 122	17,350,000	100.00%	17,350,000
Fort Bend Co MUD # 123	31,335,000	100.00%	31,335,000
Fort Bend Co MUD # 124	6,715,000	100.00%	6,715,000
Fort Bend Co MUD # 128	73,145,000	100.00%	73,145,000
Fort Bend Co MUD # 129	14,035,000	100.00%	14,035,000
Fort Bend Co MUD # 130	7,940,000	100.00%	7,940,000
Fort Bend Co MUD # 130D	10,075,000	100.00%	10,075,000
Fort Bend Co MUD # 131	18,495,000	100.00%	18,495,000
Fort Bend Co MUD # 132	23,980,000	100.00%	23,980,000
Fort Bend Co MUD # 133	82,680,000	100.00%	82,680,000
Fort Bend Co MUD # 134B	118,860,000	100.00%	118,860,000
Fort Bend Co MUD # 134C	87,280,000	100.00%	87,280,000
Fort Bend Co MUD # 134D	39,995,000	100.00%	39,995,000
Fort Bend Co MUD # 134E	38,720,000	100.00%	38,720,000
Fort Bend Co MUD # 136	5,720,000	100.00%	5,720,000
Fort Bend Co MUD # 137	17,090,000	100.00%	17,090,000
Fort Bend Co MUD # 138	29,410,000	100.00%	29,410,000
Fort Bend Co MUD # 139	10,885,000	100.00%	10,885,000
Fort Bend Co MUD # 140	17,705,000	100.00%	17,705,000
Fort Bend Co MUD # 141	6,545,000	100.00%	6,545,000
Fort Bend Co MUD # 142	109,540,000	100.00%	109,540,000
Fort Bend Co MUD # 143	56,720,000	100.00%	56,720,000
Fort Bend Co MUD # 144	34,360,000	100.00%	34,360,000
Fort Bend Co MUD # 145	6,060,000	100.00%	6,060,000
Fort Bend Co MUD # 146	32,580,000	100.00%	32,580,000
Fort Bend Co MUD # 147	10,530,000	100.00%	10,530,000
Fort Bend Co MUD # 148	5,330,000	100.00%	5,330,000
Fort Bend Co MUD # 149	24,945,000	100.00%	24,945,000
Fort Bend Co MUD # 151	59,260,000	100.00%	59,260,000
Fort Bend Co MUD # 152	29,435,000	100.00%	29,435,000
Fort Bend Co MUD # 155	34,115,000	100.00%	34,115,000
Fort Bend Co MUD # 156	17,400,000	100.00%	17,400,000
Fort Bend Co MUD # 158	10,770,000	100.00%	10,770,000
Fort Bend Co MUD # 159	4,125,000	100.00%	4,125,000
Fort Bend Co MUD # 161	24,860,000	100.00%	24,860,000
Fort Bend Co MUD # 162	21,615,000	100.00%	21,615,000
Fort Bend Co MUD # 163	12,665,000	100.00%	12,665,000

**FORT BEND COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
**FISCAL YEAR 2022**  
**(UNAUDITED)**

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
Fort Bend Co MUD # 165	28,230,000	100.00%	28,230,000
Fort Bend Co MUD # 167	25,400,000	100.00%	25,400,000
Fort Bend Co MUD # 169	1,534,221	100.00%	1,534,221
Fort Bend Co MUD # 170	62,613,829	100.00%	62,613,829
Fort Bend Co MUD # 171	45,013,313	100.00%	45,013,313
Fort Bend Co MUD # 172	100,259,893	100.00%	100,259,893
Fort Bend Co MUD # 173	68,058,745	100.00%	68,058,745
Fort Bend Co MUD # 174	15,825,000	100.00%	15,825,000
Fort Bend Co MUD # 176	7,540,000	100.00%	7,540,000
Fort Bend Co MUD # 182	115,630,000	100.00%	115,630,000
Fort Bend Co MUD # 184	11,935,000	100.00%	11,935,000
Fort Bend Co MUD # 185	31,350,000	100.00%	31,350,000
Fort Bend Co MUD # 187	37,150,000	100.00%	37,150,000
Fort Bend Co MUD # 189	4,035,000	100.00%	4,035,000
Fort Bend Co MUD # 190	45,925,000	100.00%	45,925,000
Fort Bend Co MUD # 192	5,740,000	100.00%	5,740,000
Fort Bend Co MUD # 194	55,685,000	100.00%	55,685,000
Fort Bend Co MUD # 199	2,975,000	100.00%	2,975,000
Fort Bend Co MUD # 206	15,975,000	100.00%	15,975,000
Fort Bend Co MUD # 215	52,355,000	100.00%	52,355,000
Fort Bend Co MUD # 218	20,155,000	100.00%	20,155,000
Fort Bend Co MUD # 220	26,795,000	100.00%	26,795,000
Fort Bend Co MUD # 225	4,900,000	100.00%	4,900,000
Fort Bend Co MUD # 229	9,710,000	100.00%	9,710,000
Fort Bend Co MUD # 233	4,205,000	100.00%	4,205,000
Fort Bend Co WC&ID # 2 (Defined Area)	11,220,000	100.00%	11,220,000
Fort Bend Co WC&ID # 3	1,755,000	100.00%	1,755,000
Fort Bend Co WC&ID # 8	1,520,000	100.00%	1,520,000
Fulshear MUD # 1	36,470,000	100.00%	36,470,000
Fulshear MUD # 2	4,330,000	100.00%	4,330,000
Fulshear MUD # 3A	54,970,000	97.33%	53,502,301
Grand Lakes MUD # 1	5,510,000	100.00%	5,510,000
Grand Lakes MUD # 4	7,230,000	100.00%	7,230,000
Grand Lakes WC&ID	4,225,000	100.00%	4,225,000
Grand Mission MUD # 1	29,445,000	100.00%	29,445,000
Grand Mission MUD # 2	40,055,000	100.00%	40,055,000
Imperial Redevelopment Dist	52,805,000	100.00%	52,805,000
Missouri City Management Dist # 1	3,920,000	100.00%	3,920,000
Palmer Plantation MUD # 2	2,390,000	100.00%	2,390,000
Pecan Grove MUD	51,230,000	100.00%	51,230,000
Plantation MUD	2,750,000	100.00%	2,750,000
Sienna Plantation Levee Improvement Dist	177,240,000	100.00%	177,240,000
Sienna Plantation Management District	54,666,528	100.00%	54,666,528
Sienna Plantation MUD # 2	8,420,000	100.00%	8,420,000
Sienna Plantation MUD # 3	25,845,000	100.00%	25,845,000
Sienna Plantation MUD # 4	106,408,408	100.00%	106,408,408
Sienna Plantation MUD # 6	16,840,814	100.00%	16,840,814
Sienna Plantation MUD # 10	58,728,815	100.00%	58,728,815
Sienna Plantation MUD # 12	64,562,485	100.00%	64,562,485
Woodcreek Reserve MUD	15,685,000	100.00%	15,685,000

**FORT BEND COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
**FISCAL YEAR 2022**  
**(UNAUDITED)**

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
<b><u>County Line Special Districts:</u></b>			
Brazoria-Fort Bend Co MUD # 1	44,375,000	43.06%	19,107,875
Brazoria County MUD # 22	45,085,000	1.28%	577,088
Chelford City MUD	7,945,000	55.03%	4,372,134
Cimarron MUD	24,195,000	3.94%	953,283
Cinco MUD # 3	5,206,520	85.44%	4,448,451
Cinco MUD # 6	6,230,092	59.10%	3,681,984
Cinco MUD # 9	6,980,440	55.53%	3,876,238
Cornerstones MUD	2,380,000	15.47%	368,186
Fort Bend Co WC&ID # 2	103,560,000	96.56%	99,997,536
Fort Bend-Waller Cos MUD # 2		12.61%	-
Fort Bend-Waller Cos MUD # 3	41,895,000	87.50%	36,658,125
Harris-Fort Bend MUD # 1	8,585,000	86.64%	7,438,044
Harris-Fort Bend Cos MUD # 3	51,110,000	4.78%	2,443,058
Harris-Fort Bend Cos MUD # 4		18.20%	-
Harris-Fort Bend Cos MUD # 5	17,475,000	97.73%	17,078,318
Harris County MUD # 393	8,710,000	8.73%	760,383
Katy Management District # 1		70.26%	-
Katy West Mud	31,960,000	8.93%	2,854,028
Kingsbridge MUD	13,775,000	96.33%	13,269,458
Mission Bend MUD #1	1,905,000	55.02%	1,048,131
North Mission Glen MUD	17,405,000	99.86%	17,380,633
Renn Road MUD	9,405,000	0.11%	10,346
Village at Katy Development District	7,175,000	94.96%	6,813,380
West Harris Co MUD # 4	565,000	16.56%	93,564
Williams Ranch MUD # 1	6,355,000	100.00%	6,355,000
Willow Creek Farms MUD	30,640,000	9.55%	2,926,120
Willow Fork Drainage District	25,560,000	93.03%	23,778,468
Willow Point MUD	23,275,000	99.37%	23,128,368
<b>Total Special District Debt</b>			<b><u>\$ 4,804,132,921</u></b>
<b><u>Cities:</u></b>			
Arcola, City of	2,800,000	100.00%	\$ 2,800,000
Beasley, City of	-	100.00%	-
Kendleton, City of	1,496,000	100.00%	1,496,000
Meadows Place, City of		100.00%	-
Needville, City of	2,245,000	100.00%	2,245,000
Richmond, City of	33,215,000	100.00%	33,215,000
Rosenberg, City of	43,212,000	100.00%	43,212,000
Sugar Land, City of	306,265,000	100.00%	306,265,000

**FORT BEND COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
**FISCAL YEAR 2022**  
**(UNAUDITED)**

<u>Taxing Jurisdiction</u>	<u>Long-Term Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
<b><u>County Line Cities:</u></b>			
Stafford, City of	-		-
Houston, City of	3,163,795,000	0.51%	16,135,355
Katy, City of	30,120,000	36.23%	10,912,476
Missouri City, City of	156,555,000	94.12%	147,349,566
Pearland, City of	415,695,000	4.75%	19,745,513
<b>Total Cities</b>			<u>\$ 583,375,909</u>
<b><u>School Districts:</u></b>			
Fort Bend ISD	1,536,300,000	100.00%	\$ 1,536,300,000
Lamar CISD	1,705,940,000	100.00%	1,705,940,000
Needville ISD	42,688,000	100.00%	42,688,000
<b><u>County Line School Districts:</u></b>			
Brazos ISD	10,939,986	59.90%	6,553,051
Katy ISD	2,140,211,367	38.11%	815,634,552
Stafford MSD	99,165,000	100.00%	99,165,000
<b>Total School Districts</b>			<u>\$ 4,206,280,603</u>
<b><u>Other:</u></b>			
Houston Community College System	469,970,000	4.34%	\$ 20,396,698
<b>Total Other</b>			<u>\$ 20,396,698</u>
<b><u>Summary of Total Estimated Overlapping Debt:</u></b>			
Special Districts			\$ 4,804,132,921
Cities			583,375,909
School Districts			4,206,280,603
Other			20,396,698
<b>Estimated Overlapping Debt</b>			<u>\$ 9,614,186,132</u>
<b><u>Fort Bend County</u></b>			
Fort Bend County - Direct Obligations			817,386,226
<b>Total Direct and Estimated Overlapping Debt</b>			<u>\$ 10,431,572,358</u>

NOTES:

- (1) The allocation of the county-line jurisdictions is calculated by determining the ratio of the assessed valuation of taxable property that is within Fort Bend County. This rate is then applied to the outstanding debt of the county-line jurisdiction to calculate the overlapping debt amount.

Source of data: Texas Municipal Reports published by the Municipal Advisory Council of Texas.

**FORT BEND COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed value of real property	\$ 34,906,683,521	\$ 36,962,606,903	\$ 40,220,320,218	\$ 47,990,163,282	\$ 53,266,960,793
Assessed value of personal and other property	<u>4,533,263,533</u>	<u>5,015,061,367</u>	<u>5,356,581,599</u>	<u>5,367,919,918</u>	<u>4,980,251,630</u>
Total assessed value	<u>\$ 39,439,947,054</u>	<u>\$ 41,977,668,270</u>	<u>\$ 45,576,901,817</u>	<u>\$ 53,358,083,200</u>	<u>\$ 58,247,212,423</u>
Debt Limit, 25% of real property	\$ 8,726,670,880	\$ 9,240,651,726	\$ 10,055,080,055	\$ 11,997,540,821	\$ 13,316,740,198
Amount of debt applicable to debt limit	364,812,865	347,708,537	376,265,782	473,004,495	520,033,007
Less: Assets available in Debt Service Funds for payment of principal	<u>2,461,472</u>	<u>2,739,786</u>	<u>2,764,772</u>	<u>1,071,278</u>	<u>9,837,541</u>
Total amount of debt applicable to debt limit	<u>362,351,393</u>	<u>344,968,751</u>	<u>373,501,010</u>	<u>471,933,217</u>	<u>510,195,466</u>
<b>Legal Debt Margin</b>	<u>\$ 8,364,319,487</u>	<u>\$ 8,895,682,975</u>	<u>\$ 9,681,579,045</u>	<u>\$ 11,525,607,604</u>	<u>\$ 12,806,544,732</u>
Total net debt applicable to to the limit as a percentage of debt limit	4.15%	3.73%	3.71%	3.93%	3.83%

Source of data: Fort Bend County Central Appraisal District and County Tax Assessor/Collector.

**FORT BEND COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Assessed value of real property	\$ 56,833,812,604	\$ 59,638,384,151	\$ 63,287,003,766	\$ 67,837,545,400	\$ 74,100,845,558
Assessed value of personal and other property	<u>6,467,786,945</u>	<u>6,727,773,358</u>	<u>7,231,884,309</u>	<u>7,489,261,927</u>	<u>6,870,718,394</u>
Total assessed value	<u>\$ 63,301,599,549</u>	<u>\$ 66,366,157,509</u>	<u>\$ 70,518,888,075</u>	<u>\$ 75,326,807,327</u>	<u>\$ 80,971,563,952</u>
Debt Limit, 25% of real property	\$ 14,208,453,151	\$ 14,909,596,038	\$ 15,821,750,942	\$ 16,959,386,350	\$ 18,525,211,390
Amount of debt applicable to debt limit	554,929,006	563,797,101	631,517,875	751,131,309	817,386,226
Less: Assets available in Debt Service Funds for payment of principal	<u>10,968,849</u>	<u>10,503,321</u>	<u>5,915,626</u>	<u>14,486,224</u>	<u>15,049,125</u>
Total amount of debt applicable to debt limit	<u>543,960,157</u>	<u>553,293,780</u>	<u>625,602,249</u>	<u>736,645,085</u>	<u>802,337,101</u>
<b>Legal Debt Margin</b>	<u>\$ 13,664,492,994</u>	<u>\$ 14,356,302,258</u>	<u>\$ 15,196,148,693</u>	<u>\$ 16,222,741,265</u>	<u>\$ 17,722,874,289</u>
Total net debt applicable to to the limit as a percentage of debt limit	3.83%	3.71%	3.95%	4.34%	4.33%

Source of data: Fort Bend Central Appraisal District and County Tax Assessor/Collector.

**FORT BEND COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2013	643,408	\$ 29,242,120,000	\$ 45,449	5.7%
2014	652,365	30,215,817,000	46,317	5.1%
2015	685,345	32,349,654,690 <sup>(1)</sup>	47,202	4.4%
2016	716,087	40,162,314,000	47,202	4.9%
2017	741,237	43,394,237,691	58,543	4.6%
2018	764,828	41,690,472,000	54,510	4.1%
2019	787,858	45,333,473,000	57,540	4.0%
2020	831,870	49,623,451,110	59,653	3.5%
2021	839,706	51,886,703,000	61,792	6.2%
2022	883,240	62,869,906,440	71,181	5.9%

Source of data: Fort Bend Economic Development Council

<sup>(1)</sup> Estimated using 2014 per capita rate of increase

**FORT BEND COUNTY, TEXAS**  
**LARGEST EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(UNAUDITED)**

<u>Employer</u>	<u>Fiscal Year 2022</u>		<u>Fiscal Year 2013</u>	
	<u>Local Employees</u>	<u>Rank</u>	<u>Local Employees</u>	<u>Rank</u>
Fort Bend ISD	12,790	1	9,507	1
Lamar CISD	5,103	2	2,834	2
Fort Bend County	2,942	3	2,277	4
SLB (previously known as Schlumberger)	2,400	5	2,150	6
Methodist Sugar Land Hospital	2,115	4	2,200	5
United Parcel Service	1,200	6	948	9
ChampionX	1,100	7		
Memorial Herman	1,059	8		
City of Sugar Land	908	9	676	10
Texas Department of Criminal Justice	751	10	977	8
Fluor Corporation			2,800	3
Richmond State School			1,320	7
	<u>30,368</u>		<u>25,689</u>	

**FORT BEND COUNTY, TEXAS**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Function</b>	<b>Full-Time Equivalent Employees as of September 30</b>				
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
General administration	225.71	237.51	242.50	253.27	271.57
Financial administration	114.75	120.00	121.00	127.14	135.14
Administration of justice	414.80	429.09	445.02	485.44	506.31
Construction and maintenance	267.71	273.60	269.87	275.19	280.78
Health and human services	163.61	165.84	174.64	199.81	209.40
Cooperative services	12.00	12.00	12.00	11.70	11.70
Public safety	791.98	802.95	805.50	821.01	846.67
Parks and recreation	23.00	27.34	35.81	36.98	39.06
Libraries and education	232.74	232.19	234.86	227.28	235.97
<b>Total Full-Time Equivalents</b>	<b>2,246.30</b>	<b>2,300.52</b>	<b>2,341.20</b>	<b>2,437.82</b>	<b>2,536.60</b>
<b>Full-Time Equivalents per Capita</b>	<b>3.49</b>	<b>3.53</b>	<b>3.42</b>	<b>3.40</b>	<b>3.42</b>

Source of data: County employment records.

**FORT BEND COUNTY, TEXAS**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Function</b>	<b>Full-Time Equivalent Employees as of September 30</b>				
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
General administration	288.74	297.53	306.32	340.68	366.73
Financial administration	130.71	132.43	131.74	137.66	137.66
Administration of justice	679.20	707.50	729.98	746.24	796.00
Construction and maintenance	281.05	291.41	292.85	292.86	289.98
Health and human services	249.08	261.64	274.21	295.36	321.42
Cooperative services	11.70	11.00	11.00	11.00	11.00
Public safety	991.26	1,008.78	1,030.32	1,026.53	1,069.57
Parks and recreation	44.04	43.68	45.76	50.40	51.08
Libraries and education	260.12	255.00	253.02	251.50	254.21
<b>Total Full-Time Equivalents</b>	<b>2,935.90</b>	<b>3,008.97</b>	<b>3,075.20</b>	<b>3,152.23</b>	<b>3,297.65</b>
<b>Full-Time Equivalents per Capita</b>	<b>3.84</b>	<b>3.82</b>	<b>3.70</b>	<b>3.75</b>	<b>3.73</b>

Source of data: County employment records.

**FORT BEND COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Function</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Administration</b>					
Full-time equivalent count	225.71	237.51	242.50	253.27	271.57
Documents filed with County Clerk	184,074	142,784	147,236	144,327	144,172
Copies issued by County Clerk	N/A	11,689	16,394	17,148	N/A
Technical service requests to IT	N/A	N/A	N/A	N/A	N/A
County web-site visits (avg/day)	8,740	7,960	8,794	9,979	13,332
Medical claims filed with Risk Management	54,698	55,301	59,264	55,375	N/A
On the job accident claims to Risk Management	168	184	181	166	167
New voter registrations	36,715	25,976	32,265	43,285	N/A
Percentage of November vote cast early	73.0%	45.0%	55.4%	N/A	N/A
Total elections conducted	N/A	N/A	N/A	N/A	N/A
Job openings	403	398	391	397	327
Employee service awards					
5 years	173	188	120	103	121
10 years	74	71	78	71	100
15 years	44	62	54	75	56
20 years	36	33	40	30	36
25 years	19	20	22	22	20
30 years	11	8	14	15	11
35 years	2	-	0	2	7
Responses to posted job openings	8,972	18,976	21,732	22,438	40,217
Pieces of mail processed	1,800,000	1,719,770	1,498,773	1,465,761	1,345,878
Facilities service requests (avg/month)	343	418	402	467	625
Bids, RFP's, & RFQ's solicited	85	71	N/A	N/A	N/A
Purchase orders issued	11,324	11,240	N/A	N/A	N/A
Public Transportation trips	373,685	389,272	382,742	391,372	381,388
Records Management					
On site storage (cubic footage)	968	695	N/A	N/A	N/A
Off site storage (cubic footage)	10,235	10,239	N/A	N/A	N/A
<b>Financial Administration</b>					
Full-time equivalent count	114.75	120.00	121.00	127.14	133.00
Cash receipts processed (count)	9,470	9,171	9,731	8,922	9,243
Checks processed (count)	52,242	32,081	30,713	61,811	65,000
Expenditures to budget ratio	(0)	-5.00%	1.01%	1.16%	1.00%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes	Yes
Earned GFOA Certificate for Distinguished					
Budget Presentation	Yes	Yes	Yes	Yes	Yes
Invoice payment processing (days)	10	12	12	10	10
Journal entry count (estimated)	925	937	969	1,067	1,089

Source of data: various County departments

**FORT BEND COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Function</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Administration</b>					
Full-time equivalent count	288.74	297.53	333.44	340.68	366.70
Documents filed with County Clerk	143,692	145,614	174,135	216,635	175,919
Copies issued by County Clerk	19,317	21,100	19,784	28,333	24,769
Technical service requests to IT	19,689	18,048	19,862	25,151	32,171
County web-site visits (avg/day)	12,136	10,857	14,243	21,417	11,099
Medical claims filed with Risk Management	56,004	N/A	N/A	N/A	N/A
On the job accident claims to Risk Management	154	206	184	219	376
New voter registrations	33,768	42,423	45,406	52,775	39,239
Percentage of November vote cast early	44%	78%	46%	84%	41%
Total elections conducted	45%	63%	21%	51%	65%
Job openings	305	570	420	493	570
Employee service awards					
5 years	129	185	162	181	180
10 years	112	123	85	74	82
15 years	56	56	55	55	70
20 years	36	51	40	58	34
25 years	19	22	32	23	21
30 years	15	10	13	15	6
35 years	5	3	2	1	4
Responses to posted job openings	33,000	36,926	31,163	35,962	43,396
Pieces of mail processed	1,365,902	1,311,081	600,425	752,270	736,309
Facilities service requests (avg/month)	627	883	950	954	1,033
Bids, RFP's, & RFQ's solicited	101	92	110	102	104
Purchase orders issued	11,774	11,818	10,885	10,761	10,362
Public Transportation trips	392,615	407,257	233,542	144,038	228,771
Records Management					
On site storage (cubic footage)	N/A	N/A	N/A	N/A	N/A
Off site storage (cubic footage)	17,188	18,497	19,023	20,201	20,836
<b>Financial Administration</b>					
Full-time equivalent count	130.71	132.43	131.74	131.89	137.70
Cash receipts processed (count)	10,935	11,298	10,350	14,580	16,790
Checks processed (count)	93,299	67,313	76,261	57,411	80,942
Expenditures to budget ratio	0.98%	97.60%	95.90%	101.29%	97.94%
Earned GFOA Certificate of Excellence for CAFR	Yes	Yes	Yes	Yes	
Earned GFOA Certificate for Distinguished					
Budget Presentation	Yes	Yes	Yes	Yes	Yes
Invoice payment processing (days)	10	10	10	10-12	8-10
Journal entry count (estimated)	1,124	1,062	1,038	1,198	1,310

Source of data: various County departments

**FORT BEND COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Function</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Administration of Justice</b>					
Full-time equivalent count	267.20	281.09	298.02	328.44	345.71
Child Support case inquiries	36,328	33,908	34,971	36,468	40,130
Passport applications (count)	4,562	6,061	6,638	8,821	9,162
Passport fees collected	\$ 114,050	\$ 151,525	\$ 165,950	\$ 220,525	\$ 229,050
Worthless check clearance rate	79.00%	95.00%	98.00%	95.00%	77.00%
Felony case disposition rate	100.00%	84.00%	84.00%	99.00%	90.00%
Felony case dispositions	N/A	N/A	N/A	N/A	N/A
Misdemeanor case dispositions	102.2	93.0	103.0	107.0	105.0
Community Service rehabilitation hours	70,605	89,853	85,296	85,586	78,000
Justice Court case filings - Precinct 1 Place 1	4,646	3,772	4,234	3,916	3,976
Justice Court case filings - Precinct 1 Place 2	11,581	10,955	10,365	11,306	12,433
Justice Court case filings - Precinct 2 Place 1	6,616	5,548	5,583	7,115	6,839
Justice Court case filings - Precinct 2 Place 2					
Justice Court case filings - Precinct 3	18,744	13,463	15,968	12,361	13,131
Justice Court case filings - Precinct 4	6,064	3,473	4,607	6,993	7,067
Justice Court cases disposed - Precinct 1 Place 1	4,913	3,651	4,184	3,808	4,064
Justice Court cases disposed - Precinct 1 Place 2	11,938	10,564	9,828	10,098	10,597
Justice Court cases disposed - Precinct 2	5,429	4,902	9,702	5,989	6,009
Justice Court case filings - Precinct 2 Place 2					
Justice Court cases disposed - Precinct 3	16,656	15,425	18,775	11,798	12,454
Justice Court cases disposed - Precinct 4	8,338	3,745	4,494	5,302	5,083
<b>Construction and Maintenance</b>					
Full-time equivalent count	267.71	273.60	269.87	275.19	280.78
Building & right-of-way permits issued	6,400	7,368	8,961	5,212	5,477
Tonnage of recyclable diverted from landfills	687	N/A	N/A	N/A	N/A
Pounds of hazardous materials collected	176,840	N/A	N/A	N/A	N/A
Mileage of drainage channel maintained	2,200	2,200	2,000	2,500	2,000
Mileage of county roads - unincorporated areas	1,703	1,762	1,815	1,837	1,882
New County road miles constructed - unincorporated areas	80	60	75	75	20
<b>Health and Human Services</b>					
Full-time equivalent count	163.61	165.84	174.64	199.81	209.40
Number of clients receiving Social Service assistance annually	N/A	N/A	N/A	N/A	N/A
Number of child immunizations annually	5,417	5,000	10,330	10,924	12,520
Number of reportable diseases documented	1,142	1,250	1,250	1,598	2,013
Number of food establishments inspected	1,301	1,403	1,584	2,799	3,312
Number of septic system applications submitted	438	470	471	498	467
Number of licensed aerobic systems	7,364	6,776	7,068	7,686	8,086
Number of citations issued for aerobic system non-compliance	6,224	3,523	4,889	4,372	4,631
Number of EMS incident responses	31,426	29,414	N/A	24,750	N/A
Number of stray animals impounded	4,586	3,867	3,580	3,757	3,386
Number of stray animals euthanized	3,252	2,498	895	811	773
Number of stray animals adopted	1,154	935	1,336	1,771	1,784
Transferred To Rescue Group	N/A	N/A	N/A	N/A	N/A
Other Live Outcomes Included TNR/SNR	N/A	N/A	N/A	N/A	N/A
Indigent healthcare clients - annual	2,153	1,997	1,699	2,228	2,024

Source of data: various County departments

**FORT BEND COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Function</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Administration of Justice</b>					
Full-time equivalent count	476.37	499.87	733.42	746.24	796.00
Child Support case inquiries	38,540	45,182	37,248	41,600	42,200
Passport applications (count)	7,952	10,860	6,701	7,608	20,520
Passport fees collected	\$ 241,210	\$ 412,214	\$ 288,533	\$ 327,055	\$ 851,995
Worthless check clearance rate	118.00%	78.00%	119.00%	90.00%	115
Felony case disposition rate	93.00%	90.00%	N/A	N/A	N/A
Felony case dispositions	N/A	N/A	80	109	115
Misdemeanor case dispositions	86.0	90.0	84.0	123.0	116
Community Service rehabilitation hours	91,184	83,071	54,197	80,436	89,952
Justice Court case filings - Precinct 1 Place 1	3,975	3,963	3,226	4,428	11,963
Justice Court case filings - Precinct 1 Place 2	13,797	11,323	8,381	8,215	4,389
Justice Court case filings - Precinct 2 Place 1	6,776	17,164	4,872	5,337	7,131
Justice Court case filings - Precinct 2 Place 2					N/A
Justice Court case filings - Precinct 3	15,474	15,834	11,127	10,896	5,886
Justice Court case filings - Precinct 4	9,569	10,063	6,701	6,038	10,002
Justice Court cases disposed - Precinct 1 Place 1	3,647	3,618	3,099	4,017	11,003
Justice Court cases disposed - Precinct 1 Place 2	12,024	10,311	8,510	6,995	4,978
Justice Court case filings - Precinct 2 Place 1	5,310	5,083	5,539	4,635	5,035
Justice Court case filings - Precinct 2 Place 2					N/A
Justice Court cases disposed - Precinct 3	12,502	13,804	11,615	11,530	5,735
Justice Court cases disposed - Precinct 4	6,984	8,199	6,098	6,195	6,248
<b>Construction and Maintenance</b>					
Full-time equivalent count	281.05	291.41	292.85	292.86	289.90
Building & right-of-way permits issued	6,671	6,020	8,159	8,664	7,829
Tonnage of recyclable diverted from landfills	N/A	N/A	N/A	N/A	N/A
Pounds of hazardous materials collected	N/A	N/A	N/A	N/A	N/A
Mileage of drainage channel maintained	2,200	200	2,000	2,000	2,000
Mileage of county roads - unincorporated areas	1,914	1,941	1,999	2,084	2,122
New County road miles constructed - unincorporated areas	30	28	58	15	15
<b>Health and Human Services</b>					
Full-time equivalent count	227.08	261.64	274.21	295.36	315.4
Number of clients receiving Social Service assistance annually	N/A	N/A	1,608	1,422	1,387
Number of child immunizations annually	10,350	9,694	6,900	5,699	N/A
Number of reportable diseases documented	1,900	1,802	1,862	N/A	N/A
Number of food establishments inspected	3,709	3,441	3,333	3,321	2,945
Number of septic system applications submitted	490	424	508	652	567
Number of licensed aerobic systems	8,318	8,735	8,959	9,341	9,880
Number of citations issued for aerobic system non-compliance	4,188	4,333	5,211	4,762	5,373
Number of EMS incident responses	30,631	N/A	N/A	43,448	45,209
Number of stray animals impounded	3,658	4,217	4,200	4,764	3,778
Number of stray animals euthanized	644	190	175	133	122
Number of stray animals adopted	1,845	1,710	2,000	1,279	961
Transferred To Rescue Group	688	832	899	1,121	1,112
Other Live Outcomes Included TNR/SNR	252	1,143	1,464	1,913	1,142
Indigent healthcare clients - annual	1,447	2,078	1,608	1,422	1,387

Source of data: various County departments

**FORT BEND COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Function</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Cooperative Services</b>					
Full-time equivalent count	12.00	12.00	12.00	11.70	11.70
Veterans' Services clients	503	471	448	668	671
Veterans' Services claims submitted	337	376	N/A	N/A	N/A
<b>Public Safety</b>					
Full-time equivalent count	791.98	802.95	805.50	821.01	846.67
Number of civil processes received annually					
Constable Precinct 1	14,510	13,906	13,684	15,603	16,268
Constable Precinct 2	6,606	6,861	7,135	N/A	N/A
Constable Precinct 3	5,475	3,264	2,867	N/A	N/A
Civil Process 24 hour success rate					
Constable Precinct 4	85%	85%	N/A	N/A	N/A
TCLEOSE training hours held per officer	1,361	1,246	1,258	1,249	1,318
Homeland security grant funds expended	\$ 2,692,134	\$ 2,790,449	\$ 2,146,261	\$ 2,454,267	\$ 2,774,702
Fire calls responded to annually	7,388	N/A	N/A	N/A	N/A
<b>Parks and Recreation</b>					
Full-time equivalent count	23.00	27.34	35.81	36.98	39.06
Number of facility rentals annually	990	1,939	3,126	3,766	3,850
Number of park reservations annually	1,111	1,222	1,688	2,410	2,550
<b>Libraries and Education</b>					
Full-time equivalent count	232.74	230.13	232.26	224.68	233.37
Number of library transactions annually	7,098,423	7,108,212	7,253,708	7,426,609	7,070,627
Library circulation items per capita	1.65	1.68	1.59	1.43	1.40

Source of data: various County departments

**FORT BEND COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Function</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Cooperative Services</b>					
Full-time equivalent count	11.70	11.00	11.00	11.00	11.00
Veterans' Services clients	772	756	391	350	455
Veterans' Services claims submitted	343	N/A	N/A	N/A	N/A
<b>Public Safety</b>					
Full-time equivalent count	991.26	1,008.78	1,030.32	1,026.53	1,069.60
Number of civil processes received annually					
Constable Precinct 1	17,088	15,344	6,545	7,500	9,098
Constable Precinct 2	8,526	N/A	N/A	N/A	N/A
Constable Precinct 3	6,658	N/A	N/A	N/A	N/A
Civil Process 24 hour success rate					
Constable Precinct 4	N/A	N/A	N/A	N/A	N/A
TCLEOSE training hours held per officer	1,309	1,427	1,450	N/A	1,450
Homeland security grant funds expended	\$ 2,511,198	\$ 2,511,198	\$ 2,337,383	\$ 2,586,719	\$ 3,000,000
Fire calls responded to annually	N/A	N/A	N/A	N/A	N/A
<b>Parks and Recreation</b>					
Full-time equivalent count	44.04	43.68	45.76	50.40	51.10
Number of facility rentals annually	4,160	5,233	2,500	1,074	2,050
Number of park reservations annually	2,255	2,781	1,579	N/A	n/a
<b>Libraries and Education</b>					
Full-time equivalent count	257.40	251.92	253.02	251.50	254.20
Number of library transactions annually	6,886,695	6,796,560	3,843,037	3,416,271	5,391,251
Library circulation items per capita	1.50	1.50	1.30	2.00	2.00

Source of data: various County departments

**FORT BEND COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY ACTIVITY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Function</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
General administration	\$ 38,511,978	\$ 47,788,376	\$ 47,712,406	\$ 62,504,936	\$ 66,298,660
Financial administration	8,071,200	8,062,148	8,006,260	7,998,874	8,552,805
Administration of justice	212,162,704	210,533,760	211,691,340	216,307,886	240,771,460
Construction and maintenance	1,028,923,374	1,072,802,682	1,017,211,011	1,707,617,590	1,828,669,535
Health and human services	23,996,133	24,798,446	26,937,313	31,860,971	35,246,582
Cooperative services	2,349,882	2,349,882	2,331,532	2,346,000	2,361,327
Public safety	35,412,137	37,482,448	37,753,040	40,167,926	41,802,931
Parks and recreation	23,483,574	28,995,973	30,901,307	31,434,794	40,870,259
Libraries and education	52,890,523	56,294,393	56,737,602	57,276,109	58,373,926
Health and wellness clinic	721,184	721,184	726,989	803,133	803,133
<b>Total</b>	<b>\$ 1,426,522,689</b>	<b>\$ 1,489,829,292</b>	<b>\$ 1,440,008,800</b>	<b>\$ 2,158,318,219</b>	<b>\$ 2,323,750,618</b>

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.

**FORT BEND COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY ACTIVITY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Function</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
General administration	\$ 77,409,065	\$ 69,789,897	\$ 81,991,903	\$ 100,379,986	\$ 106,257,200
Financial administration	8,538,368	8,615,141	8,609,246	8,752,043	9,546,699
Administration of justice	252,419,868	265,253,690	266,537,037	273,285,785	279,850,587
Construction and maintenance	1,906,136,981	2,016,947,599	2,246,490,681	2,845,983,959	3,168,522,912
Health and human services	41,380,338	66,123,236	71,989,206	65,815,023	68,497,370
Cooperative services	2,349,327	2,400,410	2,407,910	2,391,966	2,913,739
Public safety	43,451,235	43,931,680	44,003,977	46,727,484	77,789,647
Parks and recreation	45,837,292	49,168,896	61,453,882	175,564,255	180,488,681
Libraries and education	67,565,457	70,991,872	71,648,408	75,869,054	85,267,106
Health and wellness clinic	803,133	803,133	782,829	782,829	812,982
<b>Total</b>	<b>\$ 2,445,891,064</b>	<b>\$ 2,594,025,554</b>	<b>\$ 2,855,915,080</b>	<b>\$ 3,595,552,382</b>	<b>\$ 3,979,946,923</b>

The beginning carrying value of capital assets were restated in fiscal year 2016, and only fiscal year 2016 ending balances have been restated.



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FORT BEND COUNTY, TEXAS

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2022

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*CPAs and Professional Consultants*

# FORT BEND COUNTY, TEXAS

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the “County”), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated March 10, 2023. Our report includes a reference to other auditors who audited the financial statements of Fort Bend County Housing Finance Corporation, as described in our report on the County’s financial statements. The financial statements of the East Fort Bend County Development Authority and Fort Bend County Housing Finance Corporation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these discretely presented component units.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Houston, Texas  
March 10, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE**

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Program***

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items #2022-001 and #2022-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items #2022-001 and #2022-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our Compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 10, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Houston, Texas  
March 10, 2023

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended September 30, 2022**

**I. Summary of Auditors' Results**

**Financial Statements**

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Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

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Internal control over major programs:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	Yes, #2022-001 and #2022-002
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) ?	Yes, #2022-001 and #2022-002

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
Community Development Block Grant, Section 108 Loan Guarantee, City of Arcola	14.248
Emergency Rental Assistance - Consolidated Appropriations Act, 2021 COVID - 19	21.023
Emergency Rental Assistance 2 – American Rescue Plan Act, COVID - 19	21.023
American Rescue Plan Act - State and Local Fiscal Recovery Funds, COVID-19	21.027
Federal Transit Cluster:	
Section 5307 Urban Public Transportation	20.507
Section 5309 Urban Discretionary Transit	20.500
SH 36 Park and Ride	20.507
CMAQ – Westpark P&R	20.507
Section 5307 CARES Act COVID-19	20.507
Section 5307 ARP COVID-19	20.507
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$3,000,000
Auditee qualified as low risk auditee?	Yes

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**  
**For the Year Ended September 30, 2022**

**II. Financial Statement Findings**

There were no items reported.

**III. Federal Award Findings and Questioned Costs**

**Type of Finding:** Compliance and Internal Control Over Compliance

**Finding:** #2022-001 Monthly Reporting (L. Financial Reporting and Performance Reporting)

**Program Information:** ALN 14.248 Community Development Block Grant, Section 108 Loan Guarantee

**Criteria:** The County is required to submit (a) loan guarantee reports through the Integrated Disbursement and Information System (IDIS) per Notice CPD -17-04 from the U.S. Department of Housing and Urban Development (HUD) and (b) monthly statements, as required by Part II (1)(b) of the Contract for Loan Guarantee Assistance Under Section 108, executed by the County and HUD.

**Condition:** We noted that the County did not submit loan guarantee reports and monthly statements to HUD.

**Cause:** Oversight on the part of County personnel of this requirement.

**Effect:** Noncompliance with Financial Reporting and Performance Reporting requirements.

**Questioned Costs:** None

**Repeat Finding:** No

**Recommendation:** We recommend that the County submit monthly financial and performance reports as required by HUD.

**View of Responsible Official:** Agree with the finding and see Corrective Action Plan

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**  
**For the Year Ended September 30, 2022**

**III. Federal Award Findings and Questioned Costs (continued)**

**Type of Finding:** Compliance and Internal Control Over Compliance

**Finding:** #2022-002 Guaranteed Loan Funds Account (C. Cash Management)

**Program Information:** ALN 14.248 Community Development Block Grant, Section 108 Loan Guarantee

**Criteria:** Per Part II (1)(a) of the Contract for Loan Guarantee Assistance Under Section 108 executed by the County and the U.S. Department of Housing and Urban Development (HUD), the County should place the guaranteed loan funds in a separate, identifiable account with a financial institution whose deposits or accounts are Federally insured.

**Condition:** The County placed the guaranteed loan funds in the County’s general fund account.

**Cause:** Oversight on the part of County personnel of this requirement.

**Effect:** Noncompliance with cash management requirement.

**Questioned Costs:** None

**Repeat Finding:** No

**Recommendation:** We recommend that the County open a separate account with a financial institution whose deposits or accounts are Federally insured and transfer the guaranteed loan funds into the new account.

**View of Responsible Official:** Agree with the finding and see Corrective Action Plan

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Agriculture</b>				
<b>Passed-through the Texas Department of Agriculture - Food and Nutrition Division:</b>				
Non-cash assistance:				
<i>Food Donation (Program Year 2022: 10/1/21 - 9/30/22 )</i>	10.565	806780706	\$ 8,000	\$ -
Cash assistance:				
<i>School Breakfast Program 2021-2022</i>	10.553	806780706	144,316	-
<i>National School Lunch Program 2021-2022</i>	10.555	806780706	51,001	-
<b>Passed-through the Natural Resources Conservation Service:</b>				
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC034	793,615	-
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC042	1,154,865	-
<i>Total ALN 10.923</i>			<u>1,948,480</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<u><b>2,151,797</b></u>	<u><b>-</b></u>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Programs:</b>				
<i>Community Development Block Grants/Entitlement Grants 2016</i>	14.218	B-14-UC-48-0004	1,371	-
<i>Community Development Block Grants/Entitlement Grants 2020</i>	14.218	B-15-UC-48-0004	377,308	99,399
<i>Community Development Block Grants/Entitlement Grants 2021</i>	14.218	B-18-UC-48-0004	291,907	282,349
<i>Community Development Block Grants/Entitlement Grants 2019</i>	14.218	B-18-UC-48-0004	302,745	-
<i>Community Development Block Grants/Entitlement Grants 2019</i>	14.218	B-18-UC-48-0004	125,293	-
<i>Community Development Block Grants/CARES ACT 2020 CDBG-CV, COVID-19</i>	14.218	B-20-UW-48-0004	331,181	-
<i>Total CDBG - Entitlement Grants Cluster (ALN 14.218)</i>			<u>1,429,805</u>	<u>381,748</u>
<i>Community Development Block Grant, Section 108 Loan Guarantee, City of Arcola</i>	14.248	B-19-UC-48-0004	3,384,000	3,384,000
<b>Passed-through the Texas General Land Office</b>				
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	18-523-000-B264	21,682	-
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	18-523-000-B264	40,506	-
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	18-523-000-B264	10,651	-
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	18-523-000-B264	23,189	-
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	18-523-000-B264	8,000	-
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	20-065-092-C257	597,066	-
<i>Disaster Assistance - 2016 &amp; 2017 Floods</i>	14.228	20-065-092-C257	1,117	-
<i>Disaster Assistance - Harvey Hurricane</i>	14.228	20-066-006-C038	27,091	-
<i>Total ALN 14.228</i>			<u>729,302</u>	<u>-</u>
<i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2021</i>	14.231	E-18UC-48-0003	137,698	137,698
<i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2020</i>	14.231	E-18UC-48-0003	75,254	60,703
<i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2019</i>	14.231	E-18UC-48-0003	27,895	-
<i>Emergency Solutions Grants Program – CARES Act Funding COVID-19</i>	14.231	E-20-UW-48-0004	867,568	743,604
<i>Total ALN 14.231</i>			<u>1,108,415</u>	<u>942,005</u>
<i>Home Investment Partnerships Program 2016</i>	14.239	M-16-UC-48-0217	40,426	-
<i>Home Investment Partnerships Program 2017</i>	14.239	M-16-UC-48-0218	45,605	-
<i>Total ALN 14.239</i>			<u>86,031</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>6,737,553</b></u>	<u><b>4,707,753</b></u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Justice</b>				
<b>Direct Programs:</b>				
<i>Edward Byrne Justice Assistance Grant FY19</i>	16.738	2019-DJ-BX-0231	\$ 4,957	\$ -
<i>Edward Byrne Justice Assistance Grant FY20</i>	16.738	2020-DJ-BX-0636	10,846	-
<i>Edward Byrne Justice Assistance Grant FY21</i>	16.738	15PBJA-21-GG-01895-JAGX	35,873	-
<i>License Plate Reader Project</i>	16.738	DJ-4298701	39,777	-
<i>Total ALN 16.738</i>			<u>91,453</u>	<u>-</u>
<i>Coronavirus Emergency Supplemental Funding Program COVID-19</i>	16.034	2020-VD-BX-1582	86,525	-
<i>State Criminal Alien Assistance Program FY2019</i>	16.606	2020-AP-BX-1083	368,646	-
<i>Patrick Leahy Bulletproof Vest Partnership FY21</i>	16.607	2021-BO-BX-21028685	12,372	-
<i>Justice and Mental Health Collaboration Program FY19</i>	16.745	2019-MO-BX-0026	95,874	-
<i>Juvenile Justice and Mental Health Collaboration Program FY20</i>	16.745	2020-MO-BX-0014	180,731	-
<i>Total ALN 16.745</i>			<u>276,605</u>	<u>-</u>
<i>Equitable Sharing Program, Joint Law Enforcement Operations Task Force: SO (OT Only)</i>	16.922	M-21-D79-O-00023	14,000	-
<b>Passed-through the Office of the Governor Criminal Justice Division:</b>				
<i>The IRIS Women's Program</i>	16.575	VA-3024003	126,154	-
<i>Infant Toddler Court: Healing the Youngest Victims</i>	16.575	VA-3334304	23,213	-
<i>Crime Victim Assistance -Victim Witness Staff Expansion - (VOCA) (District Atty)</i>	16.575	VA-1364520	105,050	-
<i>Crime Victim Assistance -Victim Services Program - Victim of Crime Act (VOCA) (CSCD)</i>	16.575	VA-1364819	52,371	-
<i>Victim Case Coordination Program</i>	16.575	VA-3058304	44,859	-
<i>(TCFV) Domestic Violence High Risk Team: District Atty</i>	16.575	2018-V2-GX-0040	48,102	-
<i>(TCFV) Domestic Violence High Risk Team: District Atty</i>	16.575	2018-V2-GX-0040	52,887	-
<i>Total ALN 16.575</i>			<u>452,636</u>	<u>-</u>
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344724	182,607	-
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344725	17,771	-
<i>Adult Sex Crimes Prosecutor</i>	16.588	WF-4228101	67,660	-
<i>Total ALN 16.588</i>			<u>268,038</u>	<u>-</u>
<b>Passed-through the City of Houston:</b>				
<i>Human Trafficking Rescue Alliance Task Force: DA (OT Only)</i>	16.320	2019-VT-BX-K025	9,206	-
<i>Internet Crimes Against Children Task Force Program: District Attorney</i>	16.543	2018-MC-FX-K066	93,122	-
<b>Total U.S. Department of Justice</b>			<u><b>1,672,603</b></u>	<u><b>-</b></u>
<b>U.S. Department of Transportation</b>				
<b>Direct Programs:</b>				
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2018-058	104,389	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2019-088	1,205,583	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2020-169	296,172	-
<i>Section 5307 Urban Public Transportation</i>	20.507	6479-2022-4	71,162	-
<i>Section 5309 Urban Discretionary Transit</i>	20.500	TX-04-0041	46,273	-
<i>SH 36 Park and Ride</i>	20.507	TX-95-X021	212	-
<i>CMAQ - Westpark P&amp;R</i>	20.507	TX-95-X080	2,743	-
<i>Section 5307 CARES Act COVID-19</i>	20.507	TX-2020-093	1,794,319	-
<i>Section 5307 ARP COVID-19</i>	20.507	TX-2022-004	2,589,631	-
<i>Total Federal Transit Cluster (ALN 20.500 and 20.507)</i>			<u>6,110,484</u>	<u>-</u>
<i>Section 5310 Elderly &amp; Disabled Transportation Program</i>	20.513	TX-2020-138	76,766	-
<i>Section 5310 Elderly &amp; Disabled Transportation Program</i>	20.513	TX-2021-116	153,130	-
<i>Section 5310 Elderly &amp; Disabled Transportation Program</i>	20.513	TX-2022-042	421,247	-
<i>Total Transit Services Programs Cluster (ALN 20.513)</i>			<u>651,143</u>	<u>-</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Transportation (continued)</b>				
<b>Passed-through Texas Department of Transportation:</b>				
Section 5311 CARES Act COVID-19	20.509	CAF 2101 (15) 072_20	\$ 623,447	\$ -
National Highway Traffic Safety Administration Discretionary Safety Grants:				
Selective Traffic Enforcement Program- Commercial Vehicle	20.600	2022-FBCoCP3-S-CMV-00035	7,925	-
Selective Traffic Enforcement Program- Comprehensive	20.600	2002-FBCoCP3-S-1-YG-00112	16,174	-
Selective Traffic Enforcement Program- TxDOT	20.600	2022-FBCoCP4-S-1YG-00134	13,578	-
TxDOT Slowdown	20.600	2022-FBCoSO-S-OpSlow-00047	1,411	-
TxDOT CIOT	20.616	2022-FBCoSO-S-CIOT-00031	6,362	-
National Priority Safety Programs	20.616	2022-FortBend-G-1YG-0128	43,593	-
Total Highway Safety Cluster (ALN 20.600 and 20.616)			<u>89,043</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<b><u>7,474,117</u></b>	<b><u>-</u></b>
<b>Executive Office of the President</b>				
<b>Direct Programs:</b>				
Office on National Drug Control Policy				
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G21HN0010A	1,080,684	-
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G22HN0010A	32,100	-
Total ALN 95.001			<u>1,112,784</u>	<u>-</u>
<b>Total Executive Office of the President</b>			<b><u>1,112,784</u></b>	<b><u>-</u></b>
<b>U.S. Department of Treasury</b>				
<b>Direct Program:</b>				
Emergency Rental Assistance - Consolidated Appropriations Act, 2021				
COVID - 19	21.023	ERA-2101060042	13,536,953	-
Emergency Rental Assistance 2 - American Rescue Plan Act, COVID - 19	21.023		6,417,048	-
Total ALN 21.023			<u>19,954,001</u>	<u>-</u>
American Rescue Plan Act - State and Local Fiscal Recovery Funds,				
COVID - 19	21.027	SLT0630	68,687,334	10,877,725
<b>Total U.S. Department of Treasury</b>			<b><u>88,641,335</u></b>	<b><u>10,877,725</u></b>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Passed-through Texas Department of Family &amp; Protective Services:</b>				
Title IV-E Administration Legal Services	93.658	HHS000285100029	88,332	-
Title IV-E Foster Care	93.658	HHS000285000022	17,137	-
Total ALN 93.658			<u>105,469</u>	<u>-</u>
<b>Passed-through Texas Department of State Health Services:</b>				
Public Health Emergency Preparedness (PHEP) (Hazards)				
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 6	239,160	-
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 7	63,426	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 5	84,915	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 6	18,599	-
Total ALN 93.069			<u>406,100</u>	<u>-</u>
Preventive Health Block Grant - RLSS - Local Public Health System				
Preventive Health Block Grant - RLSS - Local Public Health System	93.991	HHS001025600001	12,882	-
Immunization Cooperative Agreement - Locals				
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amendment 3	239,059	-
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amendment 4	24,982	-
CDC-COVID-19 IMMUNIZATIONS	93.268	HHS001019500016 Amendment 1	1,710,447	-
Total ALN 93.268			<u>1,974,488</u>	<u>-</u>
CDC - HIV/PREVF HIV-Prevention Services				
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 3	63,109	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 4	31,549	-
Total ALN 93.940			<u>94,658</u>	<u>-</u>
CDC-Sexually Transmitted Disease/Human Immunodeficiency Virus				
Disease Intervention Specialists (STD/HIV-DIS) Contract	93.977	HHS001120300010 Amendment 1	69,893	-
CDC - IDCU - COVID-19				
CDC - IDCU - COVID-19	93.323	HHS000812700019 Amendment 1	226,266	-
Tuberculosis Prevention & Control - Federal				
Tuberculosis Prevention & Control - Federal	93.116	HHS000686100015	35,148	-
Tuberculosis Prevention & Control - Federal	93.116	HHS001096400015	59,421	-
Total ALN 93.116			<u>94,569</u>	<u>-</u>
CPS/PH-COVID19- WORKFORCECONTRACT				
CDC - Coronavirus 2019-COVID-19	93.354	HHS00108450001 Amendment 1	555,087	-
CDC - Coronavirus 2019-COVID-19	93.354	HHS000768800001 Amendment 1	21,257	-
Total ALN 93.354			<u>576,344</u>	<u>-</u>
COVID-19 Health Disaprities Grant	93.391	HHS001057600019-Amendment 1	286,040	-

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>				
<b>Passed-through Texas Health and Human Services Commission:</b>				
<i>Medicaid Administrative Claiming Program</i>	93.778	HHS000537900295	\$ 226,588	\$ -
<i>Medical Assistance Program - Ambulance Services</i>	93.778	NPI 1457322885/TPI 086395301	637,493	-
<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>864,081</u>	<u>-</u>
<b>Total U.S. Department of Health &amp; Human Services</b>			<b><u>4,710,790</u></b>	<b><u>-</u></b>
<b>U.S. Department of Homeland Security</b>				
<b>Passed-through United Way of Greater Houston:</b>				
<i>Emergency Food &amp; Shelter - National Board Program</i>	97.024	782800-006	493,182	-
<b>Passed-through Texas Department of Public Safety - Division of Emergency Management:</b>				
<i>Fort Bend County Elevation Project</i>	97.039	DR-4272-0026	1,555	-
<i>Fort Bend County Acquisition/Demolition of 33 Properties</i>	97.039	DR-4269-006	58,585	-
<i>Fort Bend County Acquisition/Demolition of 9 Properties</i>	97.039	DR-4269-007	36,045	-
<i>Total ALN 97.039</i>			<u>96,185</u>	<u>-</u>
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW04635	4,911	-
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW04913	314,516	-
<i>Total ALN 97.036</i>			<u>319,427</u>	<u>-</u>
<b>Passed-through the Office of the Governor Homeland Security Grants Division:</b>				
<i>County Cyber and Planning Training</i>	97.067	HS-2971004	124,905	-
<i>Community Preparedness</i>	97.067	HS-2970906	109,949	-
<i>EOC Technology</i>	97.067	HS-2971706	19,050	-
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971006	280,017	-
<i>Houston Regional Intelligence Service Center - Analyst Management and Administration</i>	97.067	HS-2971206	34,871	-
<i>Regional Planners</i>	97.067	HS-2985406	22,926	-
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971806	55,508	-
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971506	688,908	-
<i>Collapse Search and Rescue</i>	97.067	HS-2971406	914	-
<i>County Cyber and Planning Training</i>	97.067	HS-3415703	27,856	-
<i>Community Preparedness</i>	97.067	HS-2970907	179,371	-
<i>EOC Technology</i>	97.067	HS-2971707	59,463	-
<i>21 Backup EOC upgrades</i>	97.067	HS-4358501	174,816	-
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971007	402,086	-
<i>Houston Regional Intelligence Service Center - Analyst Management and Administration</i>	97.067	HS-2971207	65,764	-
<i>Regional Planners</i>	97.067	HS-2985407	77,012	-
<i>Regional Planners</i>	97.067	HS-2971807	212,832	-
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971507	103,801	-
<i>SWAT Sustainment/Enhancement DVE</i>	97.067	HS-4351201	99,695	-
<i>Collapse Search and Rescue</i>	97.067	HS-2971407	8,946	-
<i>Total ALN 97.067</i>			<u>2,748,690</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>3,657,484</u></b>	<b><u>-</u></b>
<b>U.S. Elections Assistance Commission</b>				
<b>Passed-through the Texas Secretary of State</b>				
<i>2020 Help America Vote Act (HAVA) Election Security</i>	90.404	TX18101001-01-079	50,492	-
<b>Total U.S. Elections Assistance Commission</b>			<b><u>50,492</u></b>	<b><u>-</u></b>
<b>Institute of Museum and Library Services</b>				
<b>Passed-through the Texas State Library and Archives Commission</b>				
<i>Interlibrary Loan Lends</i>	45.310	LS-00-15-0044-15	5,821	-
<b>Total Institute of Museum and Library Services</b>			<b><u>5,821</u></b>	<b><u>-</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 116,214,776</u></b>	<b><u>\$ 15,585,478</u></b>

## **FORT BEND COUNTY, TEXAS**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

***For the Year Ended September 30, 2022***

#### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Fort Bend County, Texas (the "County") under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

#### **Note 2 - Summary of Significant Accounting Policies**

The County accounts for all federal awards under programs of the federal government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### **Note 3 - Loans**

The County received a loan in fiscal year 2022 from the U.S. Department of Housing and Urban Development, Section 108 Loan Guarantee program in the amount of \$3,384,000. The loan will be utilized for the City of Arcola Water Treatment Plant Project. The outstanding balance on the loan at September 30, 2022 is \$3,259,000.

**FORT BEND COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended September 30, 2022**

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

**I. Prior Audit Findings**

**Finding #2021-001** – ALN 21.019, Coronavirus, Aid, Relief, and Economic Security Act ("CARES Act") COVID-19; M. Subrecipient Monitoring

Status: Resolved

**Finding #2021-002** – ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds (COVID-19); A. Activities Allowed and Unallowed and B. Allowable Cost

Status: Resolved.

**FORT BEND COUNTY, TEXAS**  
**CORRECTIVE ACTION PLAN**  
**For the Year Ended September 30, 2022**

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports.”

As part of this responsibility, the County’s corrective action plans are presented below.

**I. Corrective Action Plan**

**Finding: #2022-001** – Community Development Block Grant, Section 108 Loan Guarantee; L. Reporting (Financial Reporting and Performance Reporting)

Corrective Action Plan:

With the establishment of a separate interest-bearing bank account, the county will provide a monthly reporting to HUD as detailed in the Reporting Requirements section of document transmittal letter dated 10.5.2021 from the Director of HUD’s Financial Management Division.

Anticipated Completion Date:

April 15, 2023

Auditee Contact Person:

Director – Community Development – Carol Borrego

**Finding #2022-002** - Community Development Block Grant, Section 108 Loan Guarantee; C. Cash Management

Corrective Action Plan:

The proceeds of the HUD Section 108 Loan were deposited into the County’s general fund upon settlement as this was the source of the advance funding for the designated project. While this account is interest bearing, it was not a separate bank account. The County will move all remaining proceeds of the Loan into a separate interest-bearing account as well as interest earned on these proceeds while in the general fund bank account.

Anticipated Completion Date:

April 1, 2023

Auditee Contact Person:

Fiscal Compliance Officer – Christopher Breaux

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FORT BEND COUNTY, TEXAS

STATE SINGLE AUDIT REPORT

For the Year Ended September 30, 2022

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*CPAs and Professional Consultants*

# FORT BEND COUNTY, TEXAS

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the “County”), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated March 10, 2023. Our report includes a reference to other auditors who audited the financial statements of Fort Bend County Housing Finance Corporation, as described in our report on the County’s financial statements. The financial statements of the East Fort Bend County Development Authority and Fort Bend County Housing Finance Corporation were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these discretely presented component units.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas  
March 10, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE  
TEXAS GRANT MANAGEMENT STANDARDS**

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

**Report on Compliance for Each Major State Program**

***Opinion on Each Major Program***

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the Texas Comptroller of Public Accounts Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2022. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year September 30, 2022.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the TxGMS. Our responsibilities under those standards and the TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of law regulations, rules and provisions of contracts or grant agreements applicable to the County's state programs.

To the Honorable KP George, County Judge  
and Members of Commissioners Court

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the TxGMS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Honorable KP George, County Judge  
and Members of Commissioners Court

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the TxGMS. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of State Awards Required by the Texas Grant Management Standards**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated March 10, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of State Awards is presented for purposes of additional analysis as required by the TxGMS and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of State Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

The image shows a handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas  
March 10, 2023

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended September 30, 2022*

**I. Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**State Awards**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Texas Grant Management Standards?	No

**Identification of major programs:**

<u>Name of State Program:</u>	<u>State Identifying Number</u>
<b>Texas Department of Criminal Justice – Community Justice Assistance Division</b>	
PreTrial Intervention Diversion	008
Mental Health Initiative Caseload	015
Felony Drug Court	016
Substance Abuse Treatment Caseload	018
Special Sanctions Court	019
Aftercare Caseload	023
Treatment Alternative to Incarceration	010
<b>Texas Department of State Health Services</b>	
CDC – HIV/PREVF HIV-Prevention Services	HHS000077800023 Amendment 3
Dollar Threshold Considered Between Type A and Type B State Programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

**FORT BEND COUNTY, TEXAS**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***  
***For the Year Ended September 30, 2022***

**II. Financial Statement Findings**

None noted

**III. State Award Findings and Questioned Costs**

None noted

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**For the Year Ended September 30, 2022**

State Grantor/Pass-Through Grantor/Program Title	Grantor or Pass-Through Entity Identifying Number	State Expenditures
<b>Texas Department of Criminal Justice - Community Justice Assistance Division</b>		
<b>Direct Programs:</b>		
Diversification Programs		
<i>Pre Trial Intervention-Diversion</i>	008	\$ 275,609
<i>Mental Health Initiative Caseload</i>	015	189,315
<i>Felony Drug Court</i>	016	107,373
<i>Substance Abuse Treatment Caseload</i>	018	151,709
<i>Special Sanctions Court</i>	019	338,519
<i>Aftercare Caseload</i>	023	<u>128,388</u>
Total Diversification Programs		<u>1,190,913</u>
Treatment Alternative to Incarceration		
<i>Treatment Alternative to Incarceration</i>	010	<u>733,847</u>
Total Treatment Alternative to Incarceration		<u>733,847</u>
<b>Total Texas Department of Criminal Justice - Community Justice Assistance Division</b>		<b><u>1,924,760</u></b>
<b>Texas Juvenile Justice Department</b>		
<b>Direct Programs:</b>		
<i>State Aid - A</i>	TJPC-A-2022-079	2,206,164
<i>Special Needs Program M</i>	TJPC-M-2022-079	51,803
<i>Prevention and Intervention- S</i>	TJPC-S-2022-079	190,313
<i>Risk &amp; Needs Assessment-RN</i>	TJPC-RN-2022-079	31,213
<i>State Aid</i>	TJPC-A-2023-079	131,096
<i>Special Needs Program M</i>	TJPC-M-2023-079	5,898
<i>Prevention and Intervention- S</i>	TJPC-S-2023-079	15,546
<i>Diversification Reimbursement - RR</i>	079	5,931
<i>Diversification Reimbursement - RR</i>	079	34,699
<i>Risk &amp; Needs Assessment-RN</i>	TJPC-RN-2023-079	31,213
<i>Prison Rape Elimination Act - PREA</i>	TJPC-PREA-2022-079	5,995
<i>IOWA Test Grant W</i>	TJPC-W-2021-079	<u>7,502</u>
<b>Total Texas Juvenile Justice Department</b>		<b><u>2,717,373</u></b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**For the Year Ended September 30, 2022**

State Grantor/Pass-Through Grantor/Program Title	Grantor or Pass-Through Entity Identifying Number	State Expenditures
<b>Office of the Governor - Criminal Justice Division</b>		
<b>Direct Programs:</b>		
<i>Felony Drug Court (CARD), Misdemeanor DWI Court (JAG) (CSCD)</i>	SF-1919115	\$ 102,406
<i>District Attorney Testing of Forensic Evidence</i>	FC-3932403	1,220
<i>County Innovations to Prevent Commercial Sexual Exploitation</i>	SF-3944602	247,182
<i>Youth Community Outreach Program</i>	TP-4238901	98,363
<i>Internet Crimes Against Children Task Force Program: Sheriff</i>	2745206	82,357
<b>Total Office of the Governor - Criminal Justice Division</b>		<b>531,528</b>
<b>Texas Education Agency</b>		
<i>Juvenile Justice Alternative Education Program (JJAEP)</i>	TJPC P-2022-079	21,227
<i>Juvenile Justice Alternative Education Program (JJAEP)</i>	TJPC P-2021-079	95,541
<i>Juvenile Justice Alternative Education Program (JJAEP)</i>	TJPC P-2020-079	6,652
<b>Total Texas Education Agency</b>		<b>123,420</b>
<b>Texas Veterans Commission</b>		
<b>Direct Programs:</b>		
<i>Texas Veterans Commission General Assistance-2021</i>		238,550
<i>Texas Veterans Commission General Assistance-2022</i>		55,313
<b>Total Texas Veterans Commission</b>		<b>293,863</b>
<b>Texas Department of State Health Services</b>		
<b>Direct Programs:</b>		
<i>Tuberculosis Prevention and Control - State</i>	HHS000448000001 Amendment 3	127,809
<i>Tuberculosis Prevention and Control - State</i>	HHS001182200015	17,753
<i>CDC - HIV/PREVF HIV-Prevention Services</i>	HHS000077800023 Amendment 3	252,892
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	HHS001025600001	11,917
<i>Immunization Cooperative Agreement - Locals</i>	HHS000103000001 Amendment 3	80,643
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	HHS001025600001	24,821
<i>Infectious Disease Control Unit/Surveillance Epidemiology</i>	HHS000436300012 Amendment 2	164,742
<b>Total Direct Programs</b>		<b>680,577</b>
<b>Passed-Through Texas State University:</b>		
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	8,461
<i>Texas State School Safety Center Tobacco - Sheriff</i>	790000	8,329
<i>Texas State School Safety Center Tobacco - Constable #1</i>	790000	25,746
<b>Total Passed-Through Texas State University</b>		<b>42,536</b>
<b>Total Texas Department of State Health Services</b>		<b>723,113</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
*For the Year Ended September 30, 2022*

<u>State Grantor/Pass-Through Grantor/Program Title</u>	<u>Grantor or Pass-Through Entity Identifying Number</u>	<u>State Expenditures</u>
<b>Office of the Attorney General</b>		
<b>Direct Program:</b>		
<i>Texas VINE Program (SAVNS)</i>	2218733	\$ 34,212
<b>Total Office of the Attorney General</b>		<u><b>34,212</b></u>
<b>Texas Indigent Defense Commission</b>		
<b>Direct Programs:</b>		
<i>Formula Grant</i>	212-22-079	503,063
<i>Fort Bend County Public Defender Program</i>	212-22-D05	47,364
<i>Fort Bend County Public Defender Staff to Address Backlog</i>	PB-22-079	3,887
<b>Total Texas Indigent Defense Commission</b>		<u><b>554,314</b></u>
<b>Texas Secretary of State</b>		
<b>Direct Programs:</b>		
<i>Chapter 19 Election Funds - 2020</i>	79	118,844
<i>Chapter 19 Election Funds - 2021</i>	79	30,845
<i>Chapter 19 Election Funds - 2022</i>	79	1,161
<b>Total Texas Secretary of State</b>		<u><b>150,850</b></u>
<b>Total Expenditure of State Awards</b>		<u><b>\$ 7,053,433</b></u>

**FORT BEND COUNTY, TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**For the Year Ended September 30, 2022**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of state awards (the "Schedule") includes the state grant activity of Fort Bend County, Texas (the "County") under programs of the state government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Texas Grant Management Standards. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**Note 2 - Summary of Significant Accounting Policies**

The County accounts for all state awards under programs of the state government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

State grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, state grant funds are received on a reimbursement basis from the respective state program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

**FORT BEND COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
***For the Year Ended September 30, 2022***

The Texas Grant Management Standards state that the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee shall prepare a summary schedule of prior audit findings. The summary schedule of prior audit findings shall report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

**I. Prior Audit Findings**

None reported

**FORT BEND COUNTY, TEXAS**  
**CORRECTIVE ACTION PLAN**  
*For the Year Ended September 30, 2022*

The Texas Grant Management Standards state that at the completion of the audit, the auditee shall prepare, in a document separate from the auditor's findings, a corrective action plan to address each audit finding included in the current year auditor's reports.

**I. Corrective Action Plan**

Not applicable