

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

For the One Month Ended October 31, 2022



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
FINANCIAL SECTION	
Government-wide Financial Statements	
Statement of Net Position	3
Statement of Activities	4
Governmental Fund Financial Statements	
Balance Sheet Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	8
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities	9
Combining Non-major Governmental Fund Financial Statements	
Combining Balance Sheet Non-major special revenue Funds	17
Statement of Revenues, Expenditures, and Changes in Fund Balances Non-major Special Revenue Funds	24
Combining Balance Sheet Capital Projects Sub-Funds	32
Statement of Revenues, Expenditures, and Changes in Fund Balances Capital Projects Sub-Funds	36
Budgetary Schedules	
General Fund	41
Debt Service Fund	43
Road and Bridge Fund	44
Drainage District Fund	45
Proprietary Funds Financial Statements	
Combining Statement of Net Position - Internal Service Funds	47
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds	48
Combining Statement of Cash Flows - Internal Service Funds	49
Custodial Funds	
Combining Statement Of Fiduciary Net Position	51
Combining Statement Of Changes In Fiduciary Net Position	52
Component Unit Financial Statements	
Statement of Net Position (Deficit)	55
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	56
STATISTICAL SECTION	
Changes in Fund Balances, Governmental Funds	60
Changes In Fund Balances, General Fund	62





COUNTY AUDITOR
Fort Bend County, Texas

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March 10, 2023

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

Gentlemen:

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

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

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

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

October 31 2022 Monthly Financial Report



FORT BEND COUNTY, TEXAS**STATEMENT OF NET POSITION****October 31, 2022**

	Primary Government		
	Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	\$ 345,342,593	\$ 246,230,846	\$ 591,573,439
Investments	-	9,485,188	9,485,188
Receivables:			
Taxes, net	11,654,226	-	11,654,226
Grants	6,314,866	-	6,314,866
Fines and fees	36,669,108	-	36,669,108
Other	37,010,170	2,116,341	39,126,511
Prepaid items	11,804	-	11,804
Due from component units	690,552	-	690,552
Net pension asset	32,298,711	-	32,298,711
Capital assets, not being depreciated	644,017,099	112,354,256	756,371,355
Capital assets, net of accumulated depreciation	2,561,555,139	343,197,657	2,904,752,796
Total Assets	3,675,564,268	713,384,288	4,388,948,556
Deferred Outflows of Resources			
Deferred outflows - debt refunding	2,038,921	2,071,005	4,109,926
Deferred outflows related to post-employment benefits	149,835,122	-	149,835,122
Total Deferred Outflows of Resources	151,874,043	2,071,005	153,945,048
Liabilities			
Accounts payable and accrued expenses	32,436,199	16,864	32,453,063
Retainage payable	5,242,942	2,289,781	7,532,723
Accrued interest payable	3,270,527	1,423,798	4,694,325
Unearned revenues	76,852,149	-	76,852,149
Due to primary government	-	690,552	690,552
Due to other governments	17,736,268	-	17,736,268
Long-term Liabilities:			
Long-term liabilities due within one-year	42,503,014	12,535,000	55,038,014
Long-term liabilities due in more than one-year			
Other long-term liabilities	790,285,627	465,514,660	1,255,800,287
Total OPEB liability	495,366,734	-	495,366,734
Total Liabilities	1,463,693,460	482,470,655	1,946,164,115
Deferred Inflows of Resources			
Deferred inflows - debt refunding	-	9,205,288	9,205,288
Deferred inflows related to post-employment benefits	332,018,632	-	332,018,632
Total Deferred Inflows of Resources	332,018,632	9,205,288	341,223,920
Net Position (Deficit)			
Net investment in capital assets	2,386,092,527	48,525,620	2,434,618,147
Restricted for:			
Debt service	46,228,461	28,895,010	75,123,471
Construction and maintenance	77,554,763	-	77,554,763
Other	27,004,336	-	27,004,336
Unrestricted	(505,153,868)	146,358,720	(358,795,148)
Total Net Position	\$ 2,031,726,219	\$ 223,779,350	\$ 2,255,505,569

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2022

Page 1 of 2

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities:					
General administration	\$ 4,966,753	\$ 257,423	\$ 216,717	\$ -	
Financial administration	1,157,198	1,996	-	-	
Administration of justice	11,029,636	918,111	3,862,921	-	
Construction and maintenance	7,703,792	71,061	-	66,911	
Health and human services	5,516,550	891,321	2,238,587	-	
Cooperative services	82,191	-	-	-	
Public safety	7,218,424	1,211,699	155,339	-	
Parks and recreation	830,190	11,925	-	-	
Libraries and education	1,614,885	6,055	155	-	
Capital Outlay					
Interest on long-term debt	154,484	-	-	-	
Total Primary Government	\$ 40,274,103	\$ 3,369,591	\$ 6,473,719	\$ 66,911	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -	
FBC Toll Road Authority	621,428	-	-	-	
FB Grand Parkway Toll Road Authority	369,021	-	-	-	
FBC Housing Finance Corporation	-	-	-	-	
FBC Industrial Development Corporation	(6,000)	-	-	-	
Total Component Units	\$ 984,449	\$ -	\$ -	\$ -	

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2022

Page 2 of 2

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Units
Functions/Programs	Governmental Activities	
Primary Government		
Governmental Activities:		
General administration	\$ (4,492,613)	
Financial administration	(1,155,202)	
Administration of justice	(6,248,604)	
Construction and maintenance	(7,565,820)	
Health and human services	(2,386,642)	
Cooperative services	(82,191)	
Public safety	(5,851,386)	
Parks and recreation	(818,265)	
Libraries and education	(1,608,675)	
Capital Outlay	-	
Interest on long-term debt	(154,484)	
Total Primary Government	(30,363,882)	
Component Units:		
East FBC Development Authority		\$ -
FBC Toll Road Authority		(621,428)
FB Grand Parkway Toll Road Authority		(369,021)
FBC Housing Finance Corporation		-
FBC Industrial Development Corporation		6,000
Total Component Units		(984,449)
General Revenues:		
Property taxes, penalties, and interest	(285,690)	-
Sales taxes	104,578	-
Earnings on investments	1,013,777	607,416
Miscellaneous	408,856	-
Total General Revenues	1,241,521	607,416
Changes in Net Position	(29,122,361)	(377,033)
Net Position, Beginning of Year, as restated	2,060,848,580	224,156,383
Net Position, End of Period	\$ 2,031,726,219	\$ 223,779,350

Note: Monthly financial statements may reflect negative balances in certain revenue, expense/expenditure lines as a result of prior year accruals. No adjustments or modifications have been made for these accruals.

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

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 110,945,863	\$ 13,362,408	\$ 26,666,796	\$ 77,270,808	\$ 98,020,945	\$ 326,266,820
Taxes receivable, net	6,651,449	683,846	-	-	4,318,931	11,654,226
Grants receivable	4,074,119	-	-	-	2,185,339	6,259,458
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	1,086,586	35,145,696	200,629	-	505,144	36,938,055
Due from other funds	29,750,778	307,038	-	-	1,112,372	31,170,188
Due from component units	690,552	-	-	-	-	690,552
Prepaid items	11,804	-	-	-	-	11,804
Total Assets	\$ 189,880,259	\$ 49,498,988	\$ 26,867,425	\$ 77,270,808	\$ 106,142,731	\$ 449,660,211
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 15,432,224	\$ -	\$ -	\$ -	\$ -	\$ 15,432,224
Accrued payroll	7,753,399	-	-	-	-	7,753,399
Retainage payable	67,749	-	5,076,733	-	98,461	5,242,943
Due to other funds	602,981	-	22,860,361	4,059,513	3,966,693	31,489,548
Due to other governments	15,295,791	-	-	(889,110)	3,360,419	17,767,100
Unearned revenues	2,658,924	-	-	74,100,405	3,477,605	80,236,934
Total Liabilities	41,811,068	-	27,937,094	77,270,808	10,903,178	157,922,148
Deferred Inflows of Resources						
Unavailable revenue-property taxes	6,651,449	683,846	-	-	1,045,313	8,380,608
Unavailable revenue-other	36,669,108	35,323,002	-	-	-	71,992,110
Total Deferred Inflows of Resources	43,320,557	36,006,848	-	-	1,045,313	80,372,718
Fund Balances						
Nonspendable	11,804	-	-	-	-	11,804
Restricted	10,174,932	13,492,140	-	-	94,384,167	118,051,239
Committed	15,467,438	-	-	-	-	15,467,438
Unassigned	79,094,459	-	(1,069,669)	-	(189,927)	77,834,863
Total Fund Balances	104,748,634	13,492,140	(1,069,669)	-	94,194,240	211,365,345
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 189,880,259	\$ 49,498,988	\$ 26,867,425	\$ 77,270,808	\$ 106,142,731	\$ 449,660,211

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

Total fund balances, governmental funds	\$ 211,365,345
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.	3,205,028,046
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	80,372,721
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	(744,606,089)
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.	10,698,994
Net Position of Governmental Activities	<u>\$ 2,028,193,327</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES****GOVERNMENTAL FUNDS****For the One Month Ended October 31, 2022**

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 78,318	\$ 23,043	\$ -	\$ -	\$ 7,141	\$ 108,502
Sales taxes	-	-	-	-	104,578	104,578
Fines and fees	2,183,403	-	-	-	468,402	2,651,805
Intergovernmental	891,313	61,465	4	1,480,219	601,301	3,034,302
Earnings on investments	499,783	38,833	79,100	201,308	194,146	1,013,170
Miscellaneous	1,126,691	-	12,450	-	188,382	1,327,523
Total Revenues	4,779,508	123,341	91,554	1,681,527	1,563,950	8,239,880
Expenditures						
Current:						
General administration	4,309,460	-	4,862	-	74,363	4,388,685
Financial administration	1,064,788	-	-	-	-	1,064,788
Administration of justice	7,860,431	-	-	-	1,944,236	9,804,667
Construction and maintenance	280,702	-	78,863	-	2,416,158	2,775,723
Health and human services	3,224,028	-	-	1,681,527	61,292	4,966,847
Cooperative services	72,709	-	-	-	-	72,709
Public safety	5,340,175	-	12,714	-	985,220	6,338,109
Parks and recreation	316,795	-	-	-	-	316,795
Libraries and education	1,365,069	-	-	-	824	1,365,893
Capital Outlay	389,975	-	476,960	-	-	866,935
Debt Service:						
Principal	-	1,546,851	-	-	-	1,546,851
Interest and fiscal charges	-	133,475	-	-	21,010	154,485
Total Expenditures	24,224,132	1,680,326	573,399	1,681,527	5,503,103	33,662,487
Net Change in Fund Balances	(19,444,624)	(1,556,985)	(481,845)	-	(3,939,153)	(25,422,607)
Fund Balances, Beginning of Year	124,193,258	15,049,125	(587,823)	-	98,133,393	236,787,953
Fund Balances, End of Period	\$ 104,748,634	\$ 13,492,140	\$ (1,069,669)	\$ -	\$ 94,194,240	\$ 211,365,346

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 One Month Ended October 31, 2022**

Net change in fund balances - total governmental funds	\$ (25,422,607)
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Adjustments for the Statement of Activities:

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 \$924,710 exceeded depreciation \$7,600,466 in the current period.	(6,675,750)
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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.

Repayments:

Principal repayments	1,546,851
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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.	(621,634)
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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>(1,482,113)</u>
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Change in net position of governmental activities	<u>\$ (32,655,253)</u>
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**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
October 31, 2022

Page 1 of 7

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 40,769,372	\$ 10,906,820	\$ -	\$ 1,378,739	\$ 6,260,989
Taxes receivable, net	3,273,620	-	-	-	745,641
Grants receivable	-	-	-	24,225	-
Other receivables	16,880	-	-	14,687	179,437
Due from other funds	-	-	-	-	679,634
Prepaid items	-	-	-	-	-
Total Assets	\$ 44,059,872	\$ 10,906,820	\$ -	\$ 1,417,651	\$ 7,865,701
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	97,249	-	-	-	-
Due to other funds	869,297	-	189,927	923,019	703,383
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	966,546	-	189,927	923,019	703,383
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	745,642
Total Deferred Inflows of Resources	-	-	-	-	745,642
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	43,093,326	10,906,820	(189,927)	494,632	6,416,676
Total Fund Balances	43,093,326	10,906,820	(189,927)	494,632	6,416,676
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 44,059,872	\$ 10,906,820	\$ -	\$ 1,417,651	\$ 7,865,701

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

Page 2 of 7

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 16,142,343	\$ 1,392,819	\$ 22,287	\$ 1,255,557	\$ 608,518
Taxes receivable, net	299,670	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	31,545	60
Prepaid items	-	-	-	-	-
Total Assets	\$ 16,442,013	\$ 1,392,819	\$ 22,287	\$ 1,287,102	\$ 608,578
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	397,220	-	11,150	32,724	1,270
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	397,220	-	11,150	32,724	1,270
Deferred Inflows of Resources					
Unavailable revenue-property taxes	299,671	-	-	-	-
Total Deferred Inflows of Resources	299,671	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	15,745,122	1,392,819	11,137	1,254,378	607,308
Total Fund Balances	15,745,122	1,392,819	11,137	1,254,378	607,308
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,442,013	\$ 1,392,819	\$ 22,287	\$ 1,287,102	\$ 608,578

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

Page 3 of 7

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 11,740	\$ 98,907	\$ 167,805	\$ 55,891	\$ 232,133
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	885	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 11,740	\$ 98,907	\$ 168,690	\$ 55,891	\$ 232,133
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	824	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	824	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	11,740	98,083	168,690	55,891	232,133
Total Fund Balances	11,740	98,083	168,690	55,891	232,133
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,740	\$ 98,907	\$ 168,690	\$ 55,891	\$ 232,133

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

Page 4 of 7

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Assets					
Cash and cash equivalents	\$ 27,177	\$ 10,140	\$ 259,266	\$ 6,215,975	\$ 76,924
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	142,847	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 27,177</u>	<u>\$ 10,140</u>	<u>\$ 259,266</u>	<u>\$ 6,358,822</u>	<u>\$ 76,924</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	343	-	2,894	26,455	5,186
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>343</u>	<u>-</u>	<u>2,894</u>	<u>26,455</u>	<u>5,186</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	26,834	10,140	256,372	6,332,367	71,738
Total Fund Balances	<u>26,834</u>	<u>10,140</u>	<u>256,372</u>	<u>6,332,367</u>	<u>71,738</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 27,177</u>	<u>\$ 10,140</u>	<u>\$ 259,266</u>	<u>\$ 6,358,822</u>	<u>\$ 76,924</u>

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

Page 5 of 7

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Assets					
Cash and cash equivalents	\$ 361,899	\$ 5,095,646	\$ 22,141	\$ 125,953	\$ 409,347
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	40,136	252,371	-	-	-
Due from other funds	-	-	100	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 402,035	\$ 5,348,017	\$ 22,241	\$ 125,953	\$ 409,347
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	1,212
Due to other funds	8,820	30,273	-	762	23,021
Due to other governments	-	2,774,912	-	-	-
Unearned revenues	-	-	-	-	385,114
Total Liabilities	8,820	2,805,185	-	762	409,347
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	393,215	2,542,832	22,241	125,191	-
Total Fund Balances	393,215	2,542,832	22,241	125,191	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 402,035	\$ 5,348,017	\$ 22,241	\$ 125,953	\$ 409,347

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

Page 6 of 7

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets					
Cash and cash equivalents	\$ 31,537	\$ (1,425,027)	\$ 172,376	\$ 7,384	\$ 88,846
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	1,450,014	-	64,034	28,294
Other receivables	-	-	1,633	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 35,100</u>	<u>\$ 24,987</u>	<u>\$ 174,009</u>	<u>\$ 71,418</u>	<u>\$ 117,140</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	24,987	-	13,388	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	174,009	58,030	-
Total Liabilities	<u>-</u>	<u>24,987</u>	<u>174,009</u>	<u>71,418</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	35,100	-	-	-	117,140
Total Fund Balances	<u>35,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,140</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 35,100</u>	<u>\$ 24,987</u>	<u>\$ 174,009</u>	<u>\$ 71,418</u>	<u>\$ 117,140</u>

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

Page 7 of 7

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets					
Cash and cash equivalents	\$ (109,649)	\$ 1,930,307	\$ 2,805,370	\$ 2,611,413	\$ 98,020,945
Taxes receivable, net	-	-	-	-	4,318,931
Grants receivable	615,209	-	-	-	2,185,339
Other receivables	-	-	-	-	505,144
Due from other funds	-	82,900	174,401	-	1,112,372
Prepaid items	-	-	-	-	-
Total Assets	\$ 505,560	\$ 2,013,207	\$ 2,979,771	\$ 2,611,413	\$ 106,142,731
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	98,461
Due to other funds	164,402	50,988	460,477	25,883	3,966,693
Due to other governments	-	-	-	585,507	3,360,419
Unearned revenues	341,158	-	2,519,294	-	3,477,605
Total Liabilities	505,560	50,988	2,979,771	611,390	10,903,178
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,045,313
Total Deferred Inflows of Resources	-	-	-	-	1,045,313
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	1,962,219	-	2,000,023	94,194,240
Total Fund Balances	-	1,962,219	-	2,000,023	94,194,240
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 505,560	\$ 2,013,207	\$ 2,979,771	\$ 2,611,413	\$ 106,142,731

FORT BEND COUNTY, TEXAS

Page 1 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022**

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,451
Sales taxes	104,578	-	-	-	-
Fines and fees	-	-	-	-	35,774
Intergovernmental	-	-	-	13,085	-
Earnings on investments	92,130	27,329	-	8,119	18,653
Miscellaneous	-	-	-	192	11,289
Total Revenues	196,708	27,329	-	21,396	70,167
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1,334,487	-
Construction and maintenance	11,460	-	189,927	1	1,576,809
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	11,460	-	189,927	1,334,488	1,576,809
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	185,248	27,329	(189,927)	(1,313,092)	(1,506,642)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	185,248	27,329	(189,927)	(1,313,092)	(1,506,642)
Fund Balances, Beginning of Year	42,908,078	10,879,491	-	1,807,724	7,923,318
Fund Balances, End of Period	\$ 43,093,326	\$ 10,906,820	\$ (189,927)	\$ 494,632	\$ 6,416,676

FORT BEND COUNTY, TEXAS

Page 2 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022**

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 2,690	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	31,545	60
Intergovernmental	-	66,904	-	-	-
Earnings on investments	45,000	291	5	266	129
Miscellaneous	-	-	-	-	-
Total Revenues	47,690	67,195	5	31,811	189
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	28,990	-
Construction and maintenance	637,961	-	-	-	-
Health and human services	-	-	5,924	-	-
Public safety	-	-	-	-	1,400
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	637,961	-	5,924	28,990	1,400
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(590,271)	67,195	(5,919)	2,821	(1,211)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 (590,271)	 67,195	 (5,919)	 2,821	 (1,211)
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	\$ 15,745,122	\$ 1,392,819	\$ 11,137	\$ 1,254,378	\$ 607,308

FORT BEND COUNTY, TEXAS

Page 3 of 7

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	885	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	3	21	36	12	-
Miscellaneous	-	155	(1)	-	730
Total Revenues	<u>3</u>	<u>176</u>	<u>920</u>	<u>12</u>	<u>730</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	824	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>824</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	3	(648)	920	12	730
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3	(648)	920	12	730
Fund Balances, Beginning of Year	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
Fund Balances, End of Period	<u>\$ 11,740</u>	<u>\$ 98,083</u>	<u>\$ 168,690</u>	<u>\$ 55,891</u>	<u>\$ 232,133</u>

FORT BEND COUNTY, TEXAS

Page 4 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	30	-	-	142,847	-
Intergovernmental	3,020	-	70,000	-	-
Earnings on investments	-	3	54	-	16
Miscellaneous	-	-	-	-	-
Total Revenues	<u>3,050</u>	<u>3</u>	<u>70,054</u>	<u>142,847</u>	<u>16</u>
Expenditures					
Current:					
General administration	-	-	7,741	56,118	1
Financial administration	-	-	-	-	-
Administration of justice	1,003	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>1,003</u>	<u>-</u>	<u>7,741</u>	<u>56,118</u>	<u>1</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>2,047</u>	<u>3</u>	<u>62,313</u>	<u>86,729</u>	<u>15</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,047	3	62,313	86,729	15
Fund Balances, Beginning of Year	<u>24,787</u>	<u>10,137</u>	<u>194,059</u>	<u>6,245,638</u>	<u>71,723</u>
Fund Balances, End of Period	<u>\$ 26,834</u>	<u>\$ 10,140</u>	<u>\$ 256,372</u>	<u>\$ 6,332,367</u>	<u>\$ 71,738</u>

FORT BEND COUNTY, TEXAS

Page 5 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022**

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	100	-	-
Intergovernmental	-	-	-	-	1
Earnings on investments	79	625	-	28	-
Miscellaneous	-	172,377	-	-	-
Total Revenues	<u>79</u>	<u>173,002</u>	<u>100</u>	<u>28</u>	<u>1</u>
Expenditures					
Current:					
General administration	10,503	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	4,543	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	977,199	-	6,621	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>10,503</u>	<u>981,742</u>	<u>-</u>	<u>6,621</u>	<u>1</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(10,424)	(808,740)	100	(6,593)	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(10,424)	(808,740)	100	(6,593)	-
Fund Balances, Beginning of Year	<u>403,639</u>	<u>3,351,572</u>	<u>22,141</u>	<u>131,784</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 393,215</u>	<u>\$ 2,542,832</u>	<u>\$ 22,241</u>	<u>\$ 125,191</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS

Page 6 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	76,377	(230)	(3)	-
Earnings on investments	6	-	231	3	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>6</u>	<u>76,377</u>	<u>1</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	2,312
Construction and maintenance	-	-	-	-	-
Health and human services	-	55,367	1	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	21,010	-	-	-
Total Expenditures	<u>(1)</u>	<u>76,377</u>	<u>1</u>	<u>-</u>	<u>2,312</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	7	-	-	-	(2,312)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	7	-	-	-	(2,312)
Fund Balances, Beginning of Year	<u>35,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,452</u>
Fund Balances, End of Period	<u>\$ 35,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,140</u>

FORT BEND COUNTY, TEXAS

Page 7 of 7

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2022

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 7,141
Sales taxes	-	-	-	-	104,578
Fines and fees	-	82,900	174,261	-	468,402
Intergovernmental	204,303	-	167,844	-	601,301
Earnings on investments	-	-	1,107	-	194,146
Miscellaneous	-	3,500	140	-	188,382
Total Revenues	<u>204,303</u>	<u>86,400</u>	<u>343,352</u>	<u>-</u>	<u>1,563,950</u>
Expenditures					
Current:					
General administration	-	-	-	-	74,363
Financial administration	-	-	-	-	-
Administration of justice	204,304	25,245	343,352	-	1,944,236
Construction and maintenance	-	-	-	-	2,416,158
Health and human services	-	-	-	-	61,292
Public safety	-	-	-	-	985,220
Libraries and education	-	-	-	-	824
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	21,010
Total Expenditures	<u>204,304</u>	<u>25,245</u>	<u>343,352</u>	<u>-</u>	<u>5,503,103</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1)	61,155	-	-	(3,939,153)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1)	61,155	-	-	(3,939,153)
Fund Balances, Beginning of Year	<u>1</u>	<u>1,901,064</u>	<u>-</u>	<u>2,000,023</u>	<u>98,133,393</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ 1,962,219</u>	<u>\$ -</u>	<u>\$ 2,000,023</u>	<u>\$ 94,194,240</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
750	Mission Bend/4 Corners (FBCAD #6)
754	Central Appraisal District Phase 2 Expansion
756	Facilities Bonds
760	Capital Projects (2020 Election)
762	Mobility Project 2019
764	Drainage District 2020 Permanent Imp. Bonds
765	Drainage District - Tax Notes / CO
766	Certificates of Obligation 2020A
768	Tax Notes Series 2020
770	Parks Bonds (2020 Election)
771	Tax Notes Series 2021
772	2021 County Bond Projects
774	Mobility 2022 Projects

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2022

Page 1 of 4

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4	Central Appraisal		Drainage District
	Corners (FBCAD #6)	District Phase 2	Facilities Bonds	2020 Permanent
		Expansion		Imp. Bonds
Assets				
Cash and cash equivalents	\$ 372,201	\$ -	\$ 3,980,742	\$ 16,819,439
Other receivables	-	66,561	-	-
Total Assets	<u>\$ 372,201</u>	<u>\$ 66,561</u>	<u>\$ 3,980,742</u>	<u>\$ 16,819,439</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 481,499	\$ 66,100
Due to other funds	-	1,513,461	302,076	71,369
Total Liabilities	<u>-</u>	<u>1,513,461</u>	<u>783,575</u>	<u>137,469</u>
Fund Balances				
Restricted	372,201	(1,446,900)	3,197,167	16,681,970
Total Fund Balances	<u>372,201</u>	<u>(1,446,900)</u>	<u>3,197,167</u>	<u>16,681,970</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 372,201</u>	<u>\$ 66,561</u>	<u>\$ 3,980,742</u>	<u>\$ 16,819,439</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2022

Page 2 of 4

Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District - Tax Notes / CO	Certificates of Obligation 2020A	Tax Notes Series 2020	Parks Bonds (2020 Election)
Assets				
Cash and cash equivalents	\$ -	\$ 2,063,059	\$ 1,514,466	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 2,063,059</u>	<u>\$ 1,514,466</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 1,078,396	\$ -	\$ 7,719
Due to other funds	4,538,055	(193,244)	-	1,725,324
Total Liabilities	<u>4,538,055</u>	<u>885,152</u>	<u>-</u>	<u>1,733,043</u>
Fund Balances				
Restricted	(4,538,055)	1,177,907	1,514,466	(1,733,043)
Total Fund Balances	<u>(4,538,055)</u>	<u>1,177,907</u>	<u>1,514,466</u>	<u>(1,733,043)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 2,063,059</u>	<u>\$ 1,514,466</u>	<u>\$ -</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2022

Page 3 of 4

Fund Number	MAJ-771	MAJ-772	MAJ-774	MAJ-775
	Tax Notes Series 2021	2021 County Bond Projects	Mobility 2022 Projects	2023 Mobility Projects
Assets				
Cash and cash equivalents	\$ 141,081	\$ 1,371,786	\$ 404,022	\$ -
Other receivables	-	-	134,068	-
Total Assets	<u>\$ 141,081</u>	<u>\$ 1,371,786</u>	<u>\$ 538,090</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 803,813	\$ 2,639,206	\$ -
Due to other funds	-	494,774	13,977,916	430,630
Total Liabilities	<u>-</u>	<u>1,298,587</u>	<u>16,617,122</u>	<u>430,630</u>
Fund Balances				
Restricted	141,081	73,199	(16,079,032)	(430,630)
Total Fund Balances	<u>141,081</u>	<u>73,199</u>	<u>(16,079,032)</u>	<u>(430,630)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 141,081</u>	<u>\$ 1,371,786</u>	<u>\$ 538,090</u>	<u>\$ -</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 31, 2022

Page 4 of 4

	Totals Capital Projects Funds
Assets	
Cash and cash equivalents	\$ 26,666,796
Other receivables	<u>200,629</u>
Total Assets	<u>\$ 26,867,425</u>
Liabilities and Fund Balances	
Liabilities	
Retainage payable	\$ 5,076,733
Due to other funds	<u>22,860,361</u>
Total Liabilities	<u>27,937,094</u>
Fund Balances	
Restricted	<u>(1,069,669)</u>
Total Fund Balances	<u>(1,069,669)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 26,867,425</u></u>

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

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

Page 1 of 4

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4	Central Appraisal		Drainage District
	Corners (FBCAD #6)	District Phase 2	Facilities Bonds	2020 Permanent
		Expansion		Imp. Bonds
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	79	4,235	10,918	46,294
Miscellaneous	-	12,450	-	-
Total Revenues	<u>79</u>	<u>16,685</u>	<u>10,918</u>	<u>46,294</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	3,041	254,814
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,041</u>	<u>254,814</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	79	16,685	7,877	(208,520)
Fund Balances, Beginning of Year	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
Fund Balances, End of Period	<u>\$ 372,201</u>	<u>\$ (1,446,900)</u>	<u>\$ 3,197,167</u>	<u>\$ 16,681,970</u>

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

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

Page 2 of 4

Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District - Tax Notes / CO	Certificates of Obligation 2020A	Tax Notes Series 2020	Parks Bonds (2020 Election)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	5,864	3,645	-
Miscellaneous	-	-	-	-
Total Revenues	-	5,864	3,645	-
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	5,864	3,645	-
Fund Balances, Beginning of Year	(4,538,055)	1,172,043	1,510,821	(1,733,043)
Fund Balances, End of Period	<u>\$ (4,538,055)</u>	<u>\$ 1,177,907</u>	<u>\$ 1,514,466</u>	<u>\$ (1,733,043)</u>

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

FORT BEND COUNTY, TEXAS

Page 3 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2022**

Fund Number	MAJ-771	MAJ-772	MAJ-774	MAJ-775
	Tax Notes Series 2021	2021 County Bond Projects	Mobility 2022 Projects	2023 Mobility Projects
Revenues				
Intergovernmental	\$ -	\$ -	\$ 4	\$ -
Earnings on investments	30	7,927	108	-
Miscellaneous	-	-	-	-
Total Revenues	<u>30</u>	<u>7,927</u>	<u>112</u>	<u>-</u>
Expenditures				
Current:				
Administration of justice	-	-	-	-
Construction and maintenance	-	79,457	(594)	-
Health and human services	-	-	-	-
Public safety	-	12,714	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	219,104	1	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>316,137</u>	<u>(593)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	30	(308,210)	705	-
Fund Balances, Beginning of Year	<u>141,051</u>	<u>381,409</u>	<u>(16,079,737)</u>	<u>(430,630)</u>
Fund Balances, End of Period	<u>\$ 141,081</u>	<u>\$ 73,199</u>	<u>\$ (16,079,032)</u>	<u>\$ (430,630)</u>

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

FORT BEND COUNTY, TEXAS**Page 4 of 4**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2022**

	Totals Capital Projects Funds
Revenues	
Intergovernmental	\$ 4
Earnings on investments	79,100
Miscellaneous	12,450
Total Revenues	<u>91,554</u>
Expenditures	
Current:	
Administration of justice	-
Construction and maintenance	78,863
Health and human services	-
Public safety	12,714
Parks and recreation	-
Capital Outlay	476,960
Debt Service:	
Bond issuance costs	-
Total Expenditures	<u>573,399</u>
Other Financing Sources (Uses)	
Transfers in	-
Transfers (out)	-
General obligation bonds issued	-
Premium on general obligation bonds issued	-
Total Other Financing Sources (Uses)	<u>-</u>
Net Change in Fund Balances	(481,845)
Fund Balances, Beginning of Year	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ (1,069,668)</u>

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

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the One Month Ended October 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 78,318	\$ (314,394,616)	0%
Fines and fees	38,817,436	38,817,436	2,154,901	(36,662,535)	6%
Intergovernmental	3,876,826	3,876,826	82,106	(3,794,720)	2%
Earnings on investments	1,566,852	1,566,852	496,051	(1,070,801)	32%
Miscellaneous	3,223,745	3,223,745	163,485	(3,060,260)	5%
Total Revenues	<u>361,957,793</u>	<u>361,957,793</u>	<u>2,974,861</u>	<u>(358,982,932)</u>	<u>1%</u>
Expenditures					
Current:					
General administration	94,107,018	93,920,646	4,299,614	89,621,032	5%
Financial administration	12,399,374	12,399,374	1,064,788	11,334,586	9%
Administration of justice	100,142,896	100,325,071	7,749,008	92,576,063	8%
Construction and maintenance	4,121,528	4,121,528	280,702	3,840,826	7%
Health and human services	36,008,301	36,007,713	2,348,445	33,659,268	7%
Cooperative services	1,209,740	1,209,740	72,709	1,137,031	6%
Public safety	63,965,059	63,969,844	4,295,028	59,674,816	7%
Parks and recreation	4,924,643	4,924,643	316,795	4,607,848	6%
Libraries and education	21,157,038	21,157,038	1,365,069	19,791,969	6%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>338,035,597</u>	<u>338,035,597</u>	<u>21,792,158</u>	<u>316,243,439</u>	<u>6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,922,196</u>	<u>23,922,196</u>	<u>(18,817,297)</u>	<u>(42,739,493)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(17,423,978)	(17,423,978)	-	17,423,978	
Total Other Financing Sources (Uses)	<u>(17,423,978)</u>	<u>(17,423,978)</u>	<u>-</u>	<u>17,423,978</u>	
Net Change in Fund Balances					
- budgetary basis	6,498,218	6,498,218	(18,817,297)	(25,315,515)	
Net adjustment to reflect operations in accordance with GAAP (a)			(627,328)		
Fund Balances, Beginning of Year	<u>124,193,259</u>	<u>124,193,259</u>	<u>124,193,259</u>		
Fund Balances, End of Period	<u>\$ 130,691,477</u>	<u>\$ 130,691,477</u>	<u>\$ 104,748,634</u>	<u>\$ (25,942,843)</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the One Month Ended October 31, 2022***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 2,974,861	\$ 1,804,646	4,779,507
Expenditures	<u>21,792,158</u>	<u>2,431,974</u>	<u>24,224,132</u>
Net Change in Fund Balance	(18,817,297)	(627,328)	(19,444,625)
Fund Balance, Beginning of Year			<u>124,193,258</u>
Fund Balance, End of Period			<u><u>\$ 104,748,633</u></u>

FORT BEND COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND****BALANCE - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the One Month Ended October 31, 2022*

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 23,043	\$ (92,010,177)	0%
Intergovernmental	1,723,750	1,723,750	61,465	(1,662,285)	4%
Earnings on investments	26,000	26,000	38,833	12,833	149%
Miscellaneous	1,297,048	1,297,048	-	(1,297,048)	0%
Total Revenues	<u>95,080,018</u>	<u>95,080,018</u>	<u>123,341</u>	<u>(94,956,677)</u>	<u>0%</u>
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	1,546,851	66,665,160	2%
Interest and fiscal charges	31,556,930	31,556,930	133,475	31,423,455	0%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	<u>99,983,881</u>	<u>99,983,881</u>	<u>1,680,326</u>	<u>98,303,555</u>	<u>2%</u>
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	(1,556,985)	3,346,878	
Fund Balances, Beginning of Year	<u>13,742,581</u>	<u>15,049,126</u>	<u>15,049,126</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 8,838,718</u>	<u>\$ 10,145,263</u>	<u>\$ 13,492,141</u>	<u>\$ 3,346,878</u>	

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the One Month Ended October 31, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 4,451	\$ (17,796,359)	0%
Fines and fees	7,488,058	7,488,058	35,774	(7,452,284)	0%
Intergovernmental	-	-	-	-	#DIV/0!
Earnings on investments	10,000	10,000	18,653	8,653	187%
Miscellaneous	220,000	220,000	11,289	(208,711)	5%
Total Revenues	25,518,868	25,518,868	70,167	(25,448,701)	0%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	900,400	11,525,399	7%
Operating costs	15,735,720	15,735,720	676,410	15,059,310	4%
Information technology costs	15,996	15,996	-	15,996	0%
Capital acquisitions	197,664	197,664	-	197,664	0%
Total Expenditures	28,375,179	28,375,179	1,576,810	26,798,369	6%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	(1,506,643)	1,349,668	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	193,551	-	
Fund Balances, Beginning of Year	9,220,507	1,807,724	1,807,724	-	
Fund Balances, End of Period	\$ 6,364,196	\$ (1,048,587)	\$ 494,632	\$ 1,543,219	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 70,167	\$ (48,771)	\$ 21,396
Expenditures	1,576,810	(242,322)	1,334,488
Net Change in Fund Balance	(1,506,643)	193,551	(1,313,092)
Fund Balance, Beginning of Year			1,807,724
Fund Balance, End of Period			\$ 494,632

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the One Month Ended October 31, 2022

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 2,690	\$ (10,442,497)	0%
Earnings on investments	15,000	15,000	45,001	30,001	300%
Miscellaneous	95,000	95,000	-	(95,000)	0%
Total Revenues	10,555,187	10,555,187	47,691	(10,507,496)	0%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	547,334	6,954,971	7%
Operating costs	3,263,223	3,263,223	86,894	3,176,329	3%
Information technology costs	4,100	4,100	-	4,100	0%
Capital acquisitions	58,980	58,980	3,733	55,247	6%
Total Expenditures	10,828,608	10,828,608	637,961	10,190,647	6%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(273,421)	(590,270)	(316,849)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(916,372)	-	
Fund Balances, Beginning of Year	15,394,569	7,923,318	7,923,318	-	
Fund Balances, End of Period	\$ 15,121,148	\$ 7,649,897	\$ 6,416,676	\$ (1,233,221)	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 47,691	\$ 22,476	\$ 70,167
Expenditures	637,961	938,848	1,576,809
Net Change in Fund Balance	(590,270)	(916,372)	(1,506,642)
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 6,416,676

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various County budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

Other Self-Funded Insurance

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium. This includes Fund 855.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
October 31, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 4,908,412	\$ 14,167,361	\$ 19,075,773
Prepaid expenses	-	-	-
Due from other funds	883,303	170,495	1,053,798
Other receivables	44,397	27,718	72,115
Total Current Assets	<u>5,836,112</u>	<u>14,365,574</u>	<u>20,201,686</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	544,192	-	544,192
Total Noncurrent Assets	<u>544,192</u>	<u>-</u>	<u>544,192</u>
Total Assets	<u>6,380,304</u>	<u>14,365,574</u>	<u>20,745,878</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Retainage payable	-	-	-
Due to other funds	450,480	283,959	734,439
Total Current Liabilities	<u>450,480</u>	<u>3,617,751</u>	<u>4,068,231</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>
Total Liabilities	<u>6,429,133</u>	<u>3,617,751</u>	<u>10,046,884</u>
Net Position			
Net investment in capital assets	544,192	-	544,192
Unrestricted	<u>(593,021)</u>	<u>10,747,823</u>	<u>10,154,802</u>
Total Net Position	<u>\$ (48,829)</u>	<u>\$ 10,747,823</u>	<u>\$ 10,698,994</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 4,903,968	\$ 685,665	\$ 5,589,633
Total Operating Revenues	<u>4,903,968</u>	<u>685,665</u>	<u>5,589,633</u>
Operating Expenses			
Contractual services	377,846	2,415	380,261
Benefits provided	4,680,930	2,007,980	6,688,910
Depreciation	3,184	-	3,184
Total Operating Expenses	<u>5,061,960</u>	<u>2,010,395</u>	<u>7,072,355</u>
Operating Income (Loss)	(157,992)	(1,324,730)	(1,482,722)
Non-Operating Revenues			
Earnings on investments	609	-	609
Total Non-Operating Revenues	<u>609</u>	<u>-</u>	<u>609</u>
Change in Net Position	(157,383)	(1,324,730)	(1,482,113)
Total Net (Deficit), Beginning of Year	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ (48,829)</u>	<u>\$ 10,747,823</u>	<u>\$ 10,698,994</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2022

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 8,710,162	\$ 1,389,594	\$ 10,099,756
Payment of benefits	(4,680,930)	(2,007,980)	(6,688,910)
Payments for services	(172,121)	2,096,037	1,923,916
Net Cash Provided (Used) by Operating Activities	3,857,111	1,477,651	5,334,762
Cash Flows from Investing Activities:			
Interest earned on investments	609	-	609
Net Cash Provided by Investing Activities	609	-	609
Net Increase (Decrease) in Cash and Cash Equivalents	3,857,720	1,477,651	5,335,371
Cash and Cash Equivalents, Beginning of Year	1,050,694	12,689,708	13,740,402
Cash and Cash Equivalents, End of Period	\$ 4,908,414	\$ 14,167,359	\$ 19,075,773
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (157,992)	\$ (1,324,730)	\$ (1,482,722)
Adjustments to operations:			
Depreciation	3,184	-	3,184
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	3,806,192	703,929	4,510,121
Decrease (Increase) in other receivables	2	-	2
Increase (Decrease) in due to other funds	205,725	218,337	424,062
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	4,015,103	2,802,381	6,817,484
Net Cash Provided (Used) by Operating Activities	\$ 3,857,111	\$ 1,477,651	\$ 5,334,762

FORT BEND COUNTY, TEXAS
CUSTODIAL FUND DESCRIPTIONS

Custodial Funds are used to account for collections and disbursements for the following activities for which the County serves as a fiscal agent for other entities or parties:

County Clerk Registry Accounts includes County Court ordered deposits held in the County Clerk Registry accounts pending final disposition by the courts. This includes Fund 886.

District Clerk Registry Accounts includes District Court ordered deposits held in the District Clerk Registry accounts pending final disposition by the courts. This includes Fund 888.

Tax Collection Custodial Fund includes collections and disbursements of property tax collections by the County Tax Assessor/Collector on behalf of various political subdivisions in the County. The activity and balances in this fund specifically excludes any collections made on behalf of the Fort Bend County or its blended component units. This includes Fund 890.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
October 31, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 26,890,808	\$ 13,819,772	\$ 442,488	\$ 41,153,068
Total Assets	<u>26,890,808</u>	<u>13,819,772</u>	<u>442,488</u>	<u>41,153,068</u>
Liabilities				
Due to other governments	-	-	-	-
Due to others	<u>297,280</u>	<u>187,388</u>	<u>-</u>	<u>484,668</u>
Total Liabilities	<u>297,280</u>	<u>187,388</u>	<u>-</u>	<u>484,668</u>
Net Position				
Restricted for court activities	26,593,528	13,632,384	-	40,225,912
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>442,488</u>	<u>442,488</u>
Total Net Position	<u>\$ 26,593,528</u>	<u>\$ 13,632,384</u>	<u>\$ 442,488</u>	<u>\$ 40,668,400</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the One Month Ended October 31, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 5,768,840	\$ 1,169,636	\$ -	\$ 6,938,476
Property tax collections	-	-	1,435,771	1,435,771
Earnings of investments	-	-	-	-
Total Additions	<u>5,768,840</u>	<u>1,169,636</u>	<u>1,435,771</u>	<u>8,374,247</u>
Deductions				
Court activities	457,437	759,877	-	1,217,314
Property tax disbursements	<u>-</u>	<u>-</u>	<u>1,684,635</u>	<u>1,684,635</u>
Total Deductions	<u>457,437</u>	<u>759,877</u>	<u>1,684,635</u>	<u>2,901,949</u>
Change in fiduciary net position	5,311,403	409,759	(248,864)	5,472,298
Net Position - Beginning of Year	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 26,593,528</u>	<u>\$ 13,632,384</u>	<u>\$ 442,488</u>	<u>\$ 40,668,400</u>

DISCRETELY PRESENTED COMPONENT UNITS

FORT BEND COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNITS

For each of the following entities, the County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

Fort Bend County Toll Road Authority (“FBCTRA”)

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County.

Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. .

Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study.

Fort Bend County Industrial Development Corporation (“FBCIDC”)

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue.

Fort Bend County Housing Finance Corporation (“FBCHFC”)

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

East Fort Bend County Development Authority (“Authority”)

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

Note: The monthly financial statements of Fort Bend County Housing Finance Corporation and the East Fort Bend County Development Authority are not maintained by the County and are only included in the year end reporting process as the information is typically not available to review during the year. In the following financial statements, only the position of the entities are shown as of the last fiscal year.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
October 31, 2022

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 5,763,380	\$ 8,361	\$ 151,431,057	\$ 88,880,816	\$ 145,794	\$ 1,438	\$ 246,230,846
Investments	-	-	8,848,184	-	637,004	-	9,485,188
Miscellaneous receivables	46,035	-	1,265,553	804,177	576	-	2,116,341
Capital assets, not being depreciated	-	-	83,873,149	28,481,107	-	-	112,354,256
Capital assets, net of accumulated depreciation	-	-	205,767,205	137,430,452	-	-	343,197,657
Total Assets	<u>5,809,415</u>	<u>8,361</u>	<u>451,185,148</u>	<u>255,596,552</u>	<u>783,374</u>	<u>1,438</u>	<u>713,384,288</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>2,071,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,071,005</u>
Liabilities							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	1,587,327	702,454	-	-	2,289,781
Due to primary government	-	-	(2,222,087)	2,912,639	-	-	690,552
Accrued interest payable	37,013	-	881,033	505,752	-	-	1,423,798
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	11,264,388	-	264,922,944	189,327,328	-	-	465,514,660
Total Liabilities	<u>11,316,765</u>	<u>-</u>	<u>275,244,217</u>	<u>195,908,173</u>	<u>1,500</u>	<u>-</u>	<u>482,470,655</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	65,277,872	(16,752,252)	-	-	48,525,620
Debt service	-	-	19,261,112	9,633,898	-	-	28,895,010
Unrestricted	(5,507,350)	8,361	93,472,952	57,601,445	781,874	1,438	146,358,720
Total Net Position (Deficit)	<u>\$ (5,507,350)</u>	<u>\$ 8,361</u>	<u>\$ 178,011,936</u>	<u>\$ 50,483,091</u>	<u>\$ 781,874</u>	<u>\$ 1,438</u>	<u>\$ 223,779,350</u>

FORT BEND COUNTY, TEXAS

Page 1 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the One Month Ended October 31, 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
Fort Bend County Toll Road Authority					
Toll road operations	\$ 620,928	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	500	-	-	-	-
Total Fort Bend County Toll Road Authority	621,428	-	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	369,021	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	369,021	-	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	(6,000)	-	-	-	-
Corporation	(6,000)	-	-	-	-
Totals Component Units	\$ 984,449	\$ -	\$ -	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	2
Total General Revenues				-	2
Changes in Net Position (Deficit)				-	2
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				\$ (5,507,350)	\$ 8,361

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

FORT BEND COUNTY, TEXAS

Page 2 of 2

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

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	
Fort Bend County Toll Road Authority					
Toll road operations	\$ (620,928)	\$ -	\$ -	\$ -	\$ (620,928)
Interest on long-term debt	-	-	-	-	-
Debt service fees	(500)	-	-	-	(500)
Total Fort Bend County Toll Road Authority	(621,428)	-	-	-	(621,428)
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	(369,021)	-	-	(369,021)
Total Fort Bend Grand Parkway Toll Road Authority	-	(369,021)	-	-	(369,021)
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	6,000	6,000
Corporation	-	-	-	6,000	6,000
Totals Component Units	(621,428)	(369,021)	-	6,000	(984,449)
General Revenues:					
Property Taxes					-
Earnings on investments	378,914	228,499		1	607,416
Total General Revenues	378,914	228,499	-	1	607,416
Changes in Net Position (Deficit)	(242,514)	(140,522)	-	6,001	(377,033)
Net Position (Deficit), Beginning of Year	178,254,450	50,623,613	781,874	(4,563)	224,156,383
Net Position (Deficit), End of Period	\$ 178,011,936	\$ 50,483,091	\$ 781,874	\$ 1,438	\$ 223,779,350

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



UNAUDITED STATISTICAL SECTION

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

Page 1 of 2

	Fiscal Year				
	2014	2015	2016	2017	2018
Revenues					
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
Total Revenues	318,304,292	344,366,239	377,500,730	406,970,399	424,523,269
Expenditures					
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
Capital Outlay	40,964,586	28,911,628	61,611,363	66,540,199	78,787,370
Debt Service:					
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
Total Expenditures	329,255,095	360,100,448	407,345,198	468,173,832	519,341,967
(Deficiency) of Revenues					
(Under) Expenditures	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)
Other Financing Sources (Uses)					
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	-	3,944,496	18,416,480	7,965,901	7,313,675
Premium on refunding bonds issued	2,202,026	18,114,658	15,739,791	-	-
Payments to current refunding bond agent	(21,065,913)	(126,676,501)	(89,544,194)	-	-
Tax Notes/ Capital Leases issued	-	-	-	3,808,978	-
Total Other Financing Sources (Uses)	(2,685,887)	40,972,653	114,372,077	76,324,879	65,781,224
Net Change in Fund Balances	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)
Debt Service as a Percentage of					
Noncapital Expenditures	11.15%	9.40%	9.83%	10.04%	10.90%

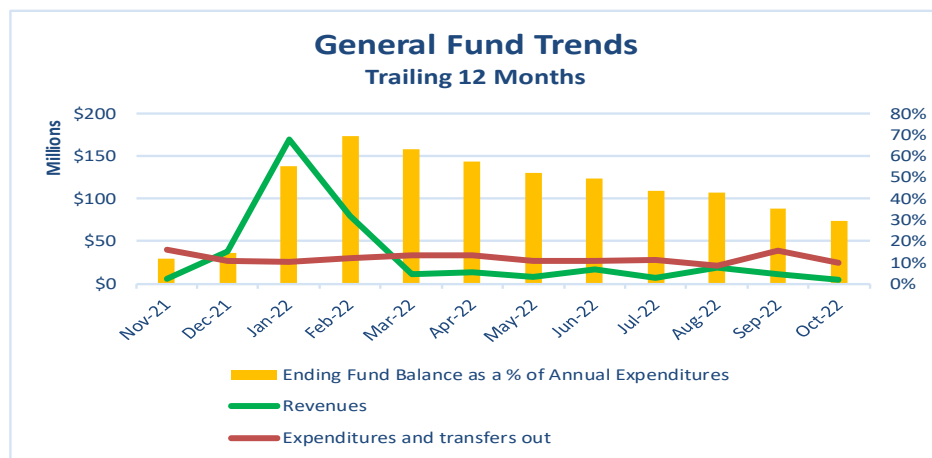
FORT BEND COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)****Page 2 of 2**

	Fiscal Year				One Month ended October 31
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 108,502
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	104,578
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	2,651,805
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	3,034,302
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	1,013,170
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	1,327,523
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	8,239,880
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	4,388,685
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	1,064,788
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	9,804,667
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	2,775,723
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	4,966,847
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	72,709
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	6,338,109
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	316,795
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	1,365,893
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	866,935
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	1,546,851
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	154,485
Bond issuance costs	355,887	1,094,531	397,559	777,633	-
Total Expenditures	528,220,612	615,351,821	827,632,011	692,612,809	33,662,487
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	(25,422,607)
Other Financing Sources (Uses)					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	-
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	-
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	-
Refunding bonds issued	-	36,540,000	-	-	-
Premium on bonds issued	6,899,883	24,507,932	8,483,750	13,478,268	-
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	(40,355,628)	-	-	-
Tax Notes/ Capital Leases issued	-	9,349,781	100,349,229	22,018,098	-
Total Other Financing Sources (Uses)	41,554,883	115,732,085	180,447,979	116,185,366	-
Net Change in Fund Balances	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ (25,422,607)
Debt Service as a Percentage of					
Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	5.19%

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

Page 1 of 2

	11/30/21	12/31/21	1/31/22	2/28/22	3/31/22	4/30/22
Revenues						
Property taxes	\$ 430,185	\$ 26,341,289	\$ 163,476,382	\$ 74,331,287	\$ 4,780,563	\$ 3,102,954
Fines and fees	3,910,179	2,873,005	2,867,177	2,618,196	3,431,098	3,904,954
Intergovernmental	609,980	2,667,067	1,699,192	2,172,475	1,437,351	2,365,706
Earnings on investments	46,733	146,878	128,368	87,144	97,562	142,354
Miscellaneous	1,024,953	5,512,703	1,357,712	1,030,385	1,310,166	3,729,505
Total Revenues	6,022,030	37,540,942	169,528,831	80,239,487	11,056,740	13,245,473
Expenditures						
Current:						
General administration	4,810,609	5,253,948	4,363,635	7,193,953	13,516,404	6,141,637
Financial administration	944,354	985,060	963,505	963,922	928,904	1,224,747
Administration of justice	6,578,965	8,504,784	7,548,025	7,813,509	7,141,563	9,652,440
Construction and maintenance	260,533	272,446	272,002	282,776	299,960	371,908
Health and human services	3,288,496	4,131,871	4,986,114	4,908,110	3,769,732	5,096,817
Cooperative services	64,888	63,976	155,083	67,287	65,725	181,292
Public safety	5,010,409	5,089,622	5,099,905	6,254,968	5,676,170	7,393,802
Parks and recreation	318,531	334,311	430,954	320,191	545,386	482,047
Libraries and education	1,365,771	1,486,152	1,370,056	1,597,154	1,547,663	2,033,914
Capital Outlay	252,784	976,257	706,458	208,146	171,174	540,903
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	22,895,340	27,098,427	25,895,737	29,610,016	33,662,681	33,119,507
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,873,310)	10,442,515	143,633,094	50,629,471	(22,605,941)	(19,874,034)
Other Financing Sources (Uses)	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers (out)	(16,958,378)	-	-	-	-	-
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(16,958,378)	-	-	-	-	-
Net Change in Fund Balances	(33,831,688)	10,442,515	143,633,094	50,629,471	(22,605,941)	(19,874,034)
Fund Balances, Beginning of Period	75,274,608	41,442,924	51,885,439	195,518,533	246,148,004	223,542,063
Fund Balances, End of Period	\$ 41,442,924	\$ 51,885,439	\$ 195,518,533	\$ 246,148,004	\$ 223,542,063	\$ 203,668,029



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

Page 2 of 2

	5/31/22	6/30/22	7/31/22	8/31/22	9/30/22	10/31/22
Revenues						
Property taxes	\$ 676,476	\$ 525,581	\$ (76,109)	\$ 581,426	\$ 125,651	\$ 78,318
Fines and fees	2,896,958	10,119,451	3,044,418	3,341,591	3,912,463	2,183,403
Intergovernmental	2,729,269	5,130,008	2,050,669	19,829,483	5,151,393	891,313
Earnings on investments	314,906	273,160	333,019	428,917	445,022	499,783
Miscellaneous	1,082,083	684,146	1,549,934	(5,281,563)	1,647,018	1,126,690
Total Revenues	7,699,692	16,732,346	6,901,931	18,899,854	11,281,547	4,779,507
Expenditures						
Current:						
General administration	6,102,009	5,769,353	6,672,540	1,430,442	6,445,143	4,309,460
Financial administration	1,034,411	935,023	947,027	1,031,345	1,339,613	1,064,788
Administration of justice	7,372,594	7,589,056	7,680,084	8,442,852	11,107,262	7,860,431
Construction and maintenance	271,917	284,797	474,203	369,246	639,584	280,702
Health and human services	3,805,109	3,843,614	5,210,680	1,995,648	7,386,348	3,224,028
Cooperative services	66,677	66,536	156,344	80,780	191,164	72,709
Public safety	5,475,717	5,536,551	5,421,177	8,775,811	8,396,303	5,340,175
Parks and recreation	345,307	456,633	336,861	393,462	473,113	316,795
Libraries and education	1,546,781	1,438,855	1,529,172	1,662,822	2,346,890	1,365,069
Capital Outlay	166,705	780,797	(275,380)	211,906	633,455	389,975
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	26,187,227	26,701,215	28,152,708	24,394,314	38,958,875	24,224,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,487,535)	(9,968,869)	(21,250,777)	(5,494,460)	(27,677,328)	(19,444,625)
Other Financing Sources (Uses)						
Transfers in	-	-	-	18,482	1,720	-
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	3,384,000	-	-
Total Other Financing Sources (Uses)	-	-	-	3,402,482	1,720	-
Net Change in Fund Balances	(18,487,535)	(9,968,869)	(21,250,777)	(2,091,978)	(27,675,608)	(19,444,625)
Fund Balances, Beginning of Period	203,668,029	185,180,494	175,211,625	153,960,848	151,868,870	124,193,262
Fund Balances, End of Period	\$ 185,180,494	\$ 175,211,625	\$ 153,960,848	\$ 151,868,870	\$ 124,193,262	\$ 104,748,637

