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

For the Two Months Ended November 30, 2022

Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
TABLE OF CONTENTS

THE STATE OF TEXAS

FORT BEND COUNTY

COUNTY AUDITOR
Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

March 22, 2023

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

Gentlemen:

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

The Monthly Unaudited Financial Report includes financial information on the County's four major funds (General, Debt Service, COVID Response and Capital Projects funds along with information on the county's non-major special revenue funds and capital projects broken out by bond or debt issuance, prepared for the primary government on funds flow or modified accrual basis (revenues are recognized when measureable 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

FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

November 30, 2022

	Primary Government Governmental Activities	Component Units	Totals
Assets			
Cash and cash equivalents	$ 341,157,505	$ 253,758,354	$ 594,915,859
Investments	-	9,485,188	9,485,188
Receivables:			
Taxes, net	441,594,794	-	441,594,794
Grants	4,736,875	-	4,736,875
Fines and fees	36,669,108	-	36,669,108
Other	36,758,107	1,078,293	37,836,400
Prepaid items	8,479	-	8,479
Due from component units	5,849,066	-	5,849,066
Net pension asset	32,298,711	-	32,298,711
Capital assets, not being depreciated	645,652,950	117,225,932	762,878,882
Capital assets, net of accumulated depreciation	2,555,648,888	342,232,662	2,897,881,550
Total Assets	4,100,374,483	723,780,429	4,824,154,912
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	28,176,547	16,864	28,193,411
Retainage payable	5,492,540	2,532,038	8,024,578
Accrued interest payable	3,270,527	1,423,798	4,694,325
Unearned revenues	77,901,018	-	77,901,018
Due to primary government	-	5,849,066	5,849,066
Due to other governments	18,852,606	-	18,852,606
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	820,055,283	465,514,660	1,285,569,943
Total OPEB liability	495,366,734	-	495,366,734
Total Liabilities	1,491,618,269	487,871,426	1,979,489,695
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	2,377,045,651	47,693,745	2,424,739,396
Restricted for:			
Debt service	138,045,388	28,934,790	166,980,178
Construction and maintenance	74,781,143	-	74,781,143
Other	43,729,963	-	43,729,963
Unrestricted	(204,990,520)	152,146,185	(52,844,335)
Total Net Position	$ 2,428,611,625	$ 228,774,720	$ 2,657,386,345

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary Government				
Governmental Activities:				
General administration	$ 10,207,885	$ 1,096,897	$ 223,229	$ -
Financial administration	2,263,357	2,435	-	-
Administration of justice	22,002,920	1,801,760	1,044,924	-
Construction and maintenance	18,052,533	162,591	-	66,918
Health and human services	12,183,444	2,118,512	5,922,336	-
Cooperative services	162,492	-	-	-
Public safety	13,683,092	2,589,035	458,777	-
Parks and recreation	1,681,549	39,920	135,000	-
Libraries and education	3,200,309	13,917	1,235	-
Interest on long-term debt	293,985	-	-	-
Total Primary Government	$ 83,731,566	$ 7,825,067	$ 7,785,501	$ 66,918
Component Units:				
East FBC Development Authority	$ -	$ -	$ -	$ -
FBC Toll Road Authority	2,139,865	3,920,569	-	15,600
FB Grand Parkway Toll Road Authority	1,461,540	2,946,433	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	$ 3,596,045	$ 6,867,002	$ -	$ 15,600

.

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2022

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Units
Functions/Programs	**Governmental Activities**	
Primary Government		
Governmental Activities:		
General administration	$ (8,887,759)	
Financial administration	(2,260,922)	
Administration of justice	(19,156,236)	
Construction and maintenance	(17,823,024)	
Health and human services	(4,142,596)	
Cooperative services	(162,492)	
Public safety	(10,635,280)	
Parks and recreation	(1,506,629)	
Libraries and education	(3,185,157)	
Interest on long-term debt	(293,985)	
Total Primary Government	(68,054,080)	
Component Units:		
East FBC Development Authority		$ -
FBC Toll Road Authority		1,796,304
FB Grand Parkway Toll Road Authority		1,484,893
FBC Housing Finance Corporation		-
FBC Industrial Development Corporation		5,360
Total Component Units		3,286,557
General Revenues:		
Property taxes, penalties, and interest	432,836,750	-
Sales taxes	203,366	-
Earnings on investments	1,958,784	1,331,780
Miscellaneous	818,225	-
Total General Revenues	435,817,125	1,331,780
Changes in Net Position	367,763,045	4,618,337
Net Position, Beginning of Year, as restated	2,060,848,580	224,156,383
Net Position, End of Period	$ 2,428,611,625	$ 228,774,720

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
November 30, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	$ 64,294,196	$ 13,437,986	$ 55,401,238	$ 73,942,408	$ 116,439,593	$ 323,515,421
Taxes receivable, net	319,728,492	92,670,768	-	-	29,195,534	441,594,794
Grants receivable	3,164,267	-	-	-	1,572,607	4,736,874
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	1,228,121	35,145,696	183,850	-	172,723	36,730,390
Due from other funds	29,751,190	61,465	-	-	1,096,116	30,908,771
Due from component units	5,849,066	-	-	-	-	5,849,066
Prepaid items	8,479	-	-	-	-	8,479
Total Assets	$ 460,692,919	$ 141,315,915	$ 55,585,088	$ 73,942,408	$ 148,476,573	$ 880,012,903
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 10,998,165	$ -	$ -	$ -	$ -	$ 10,998,165
Accrued payroll	7,851,185	-	-	-	-	7,851,185
Retainage payable	68,085	-	5,312,397	-	112,059	5,492,541
Due to other funds	567,615	-	26,335,245	2,830,671	3,068,797	32,802,328
Due to other governments	14,596,962	-	-	-	4,318,100	18,915,062
Unearned revenues	2,655,677	-	-	71,111,737	4,085,900	77,853,314
Total Liabilities	36,737,689	-	31,647,642	73,942,408	11,584,856	153,912,595
Deferred Inflows of Resources						
Unavailable revenue-property taxes	319,728,492	92,670,768	-	-	29,195,534	441,594,794
Unavailable revenue-other	36,669,108	35,323,002	-	-	-	71,992,110
Total Deferred Inflows of Resources	356,397,600	127,993,770	-	-	29,195,534	513,586,904
Fund Balances						
Nonspendable	8,479	-	-	-	-	8,479
Restricted	10,624,996	13,322,145	23,937,446	-	107,886,110	155,770,697
Committed	15,352,995	-	-	-	-	15,352,995
Unassigned	41,571,159	-	-	-	(189,927)	41,381,232
Total Fund Balances	67,557,630	13,322,145	23,937,446	-	107,696,183	212,513,404
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 460,692,919	$ 141,315,915	$ 55,585,088	$ 73,942,408	$ 148,476,573	$ 880,012,903

FORT BEND COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
November 30, 2022

Total fund balances, governmental funds	$ 212,513,404
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.	3,200,760,831
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	513,586,904
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	(774,375,746)
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.	10,791,922
Net Position of Governmental Activities	$ 2,428,611,625

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Two Months Ended November 30, 2022

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	$ (44,698)	$ 52,090	$ -	$ -	$ 9,365	$ 16,757
Sales taxes	-	-	-	-	203,366	203,366
Fines and fees	4,934,979	-	-	-	943,922	5,878,901
Intergovernmental	1,973,743	61,465	4	4,468,887	1,208,288	7,712,387
Earnings on investments	861,837	80,885	160,849	436,880	417,131	1,957,582
Miscellaneous	2,550,837	-	24,975	-	556,128	3,131,940
Total Revenues	10,276,698	194,440	185,828	4,905,767	3,338,200	18,900,933
Expenditures						
Current:						
General administration	8,997,420	-	9,895	-	289,027	9,296,342
Financial administration	2,139,536	-	-	-	-	2,139,536
Administration of justice	15,984,432	-	6	-	4,100,865	20,085,303
Construction and maintenance	571,751	-	2,058,565	-	5,555,586	8,185,902
Health and human services	6,619,313	-	3,500	4,514,431	177,574	11,314,818
Cooperative services	143,528	-	-	-	-	143,528
Public safety	11,084,499	-	89,666	-	1,122,358	12,296,523
Parks and recreation	659,893	-	10,730	-	-	670,623
Libraries and education	2,778,324	-	-	-	999	2,779,323
Capital Outlay	441,621	-	3,359,448	391,336	-	4,192,405
Debt Service:						
Principal	-	1,777,195	-	-	-	1,777,195
Interest and fiscal charges	-	144,225	-	-	21,010	165,235
Debt issuance costs	-	-	128,750	-	-	128,750
Total Expenditures	49,420,317	1,921,420	5,660,560	4,905,767	11,267,419	73,175,483
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,143,619)	(1,726,980)	(5,474,732)	-	(7,929,219)	(54,274,550)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	17,492,009	17,492,009
Transfers (out)	(17,492,009)	-	-	-	-	(17,492,009)
General obligation bonds and notes issued	-	-	30,000,000	-	-	30,000,000
Total Other Financing Sources (Uses)	(17,492,009)	-	30,000,000	-	17,492,009	30,000,000
Net Change in Fund Balances	(56,635,628)	(1,726,980)	24,525,268	-	9,562,790	(24,274,550)
Fund Balances, Beginning of Year	124,193,258	15,049,125	(587,823)	-	98,133,393	236,787,953
Fund Balances, End of Period	$ 67,557,630	$ 13,322,145	$ 23,937,446	$ -	$ 107,696,183	$ 212,513,403

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 Two Months Ended November 30, 2022

Net change in fund balances - total governmental funds	$	(24,274,550)
Adjustments for the Statement of Activities:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year capital outlay of $4,264,416 exceeded depreciation $15,207,388 in the current period.		(10,942,968)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt issued:		
General obligation and refunding bonds		(30,000,000)
Repayments:		
Principal repayments		1,777,195
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.		432,592,552
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.		(1,389,184)
Change in net position of governmental activities	$	367,763,045

COMBINING NON-MAJOR GOVERMENTAL FUND FINANCIAL STATEMENTS

Special Revenue Funds

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

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

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

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

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

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

Special Revenue Funds (continued)

Utility Assistance
This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

County Law Library
The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. These funds are restricted pursuant to state statute. This includes Fund 195.

Gus George Law Academy
This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. These funds are restricted pursuant to grant requirements. This includes Funds 200 and 265.

Fort Bend County Historical Commission
This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. The fund also includes moneys donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Funds 170 and 207.

Library Donations
This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training
This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

Juvenile Alert Program
This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. This includes Fund 245.

Juvenile Probation Special
This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. These funds are restricted pursuant to state statute. This includes Fund 250.

Special Revenue Funds (continued)

District Attorney Bad Check Collection Fee
This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. These funds are restricted pursuant to state statute. This includes Fund 260.

District Attorney Special Fun Run
This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. These funds are restricted pursuant to donor requirements. This includes Fund 275.

County Attorney Salary Supplement
This fund is used to account for funds received from the State to supplement the salary of the County Attorney and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

Records Management - County
This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. These funds are restricted pursuant to state statute. This includes Fund 285.

VIT Interest
This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract
This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures
This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

County Child Abuse Prevention
This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Special Revenue Funds (continued)

Law Enforcement Officer's Standards Education Grant
This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

Juvenile Title IV-E Foster Care
This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. These funds are restricted pursuant to grant requirements. This includes Fund 385.

Child Protective Services
This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. These funds are restricted pursuant to donor and grant requirements. This includes Fund 390.

Community Development Combined Funds
This fund is used to account for monies received from various housing programs. The majority of monies is received from the U.S. Department of Housing and Urban Development ("HUD") and is to be used for housing rehabilitation projects. This includes Fund 400.

Child Support Title IV-D Reimbursement
This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. These funds are restricted pursuant to grant requirements. This includes Fund 410.

Local Law Enforcement Block Grants
These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. These funds are restricted pursuant to grant requirements. This includes Fund 415.

Juvenile Justice Alternative Education
This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. These funds are restricted pursuant to state statute. This includes Fund 425.

Juvenile Probation - State Funds
This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

Special Revenue Funds (continued)

CSCD – Pre-trial Bond
This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

Adult Probation - State Funds
This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department ("CSCD"). The funds are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

Sheriff's Commissary Fund
This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. Prior to fiscal year 2021, this fund was reported as an agency fund. This includes Fund 892.

COMBINING BALANCE SHEET

NON-MAJOR SPECIAL REVENUE FUNDS

November 30, 2022

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	$ 43,662,539	$ 10,939,810	$ -	$ 17,414,798	$ 4,496,160
Taxes receivable, net	-	-	-	-	18,512,278
Grants receivable	-	-	-	9,943	-
Other receivables	16,880	-	-	1,635	17,427
Due from other funds	-	-	-	-	668,173
Total Assets	$ 43,679,419	$ 10,939,810	$ -	$ 17,426,376	$ 23,694,038
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ 110,847	$ -	$ -	$ -	$ -
Due to other funds	349,990	-	189,927	1,057,941	508,911
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	460,837	-	189,927	1,057,941	508,911
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	18,512,278
Total Deferred Inflows of Resources	-	-	-	-	18,512,278
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	43,218,582	10,939,810	(189,927)	16,368,435	4,672,849
Total Fund Balances	43,218,582	10,939,810	(189,927)	16,368,435	4,672,849
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 43,679,419	$ 10,939,810	$ -	$ 17,426,376	$ 23,694,038

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

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	$ 15,036,145	$ 1,393,105	$ 25,668	$ 1,230,307	$ 610,834
Taxes receivable, net	10,683,256	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	31,498	660
Total Assets	$ 25,719,401	$ 1,393,105	$ 25,668	$ 1,261,805	$ 611,494
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	479,348	-	390	17,272	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	479,348	-	390	17,272	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	10,683,256	-	-	-	-
Total Deferred Inflows of Resources	10,683,256	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	14,556,797	1,393,105	25,278	1,244,533	611,494
Total Fund Balances	14,556,797	1,393,105	25,278	1,244,533	611,494
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 25,719,401	$ 1,393,105	$ 25,668	$ 1,261,805	$ 611,494

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

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	$ 11,642	$ 99,008	$ 168,725	$ 55,902	$ 233,408
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	911	-	-
Total Assets	$ 11,642	$ 99,008	$ 169,636	$ 55,902	$ 233,408
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	11,642	99,008	169,636	55,902	233,408
Total Fund Balances	11,642	99,008	169,636	55,902	233,408
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,642	$ 99,008	$ 169,636	$ 55,902	$ 233,408

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

	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	$ 28,103	$ 10,142	$ 251,601	$ 6,285,585	$ 71,754
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	30	-	-	132,686	-
Total Assets	$ 28,133	$ 10,142	$ 251,601	$ 6,418,271	$ 71,754
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	2,864	25,554	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	2,864	25,554	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	28,133	10,142	248,737	6,392,717	71,754
Total Fund Balances	28,133	10,142	248,737	6,392,717	71,754
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 28,133	$ 10,142	$ 251,601	$ 6,418,271	$ 71,754

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

	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	$ 264,075	$ 6,272,184	$ 22,241	$ 121,560	$ 386,326
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	1,275	133,873	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	$ 265,350	$ 6,406,057	$ 22,241	$ 121,560	$ 386,326
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ 1,212
Due to other funds	6,598	3,763	-	2,037	-
Due to other governments	-	3,797,185	-	-	-
Unearned revenues	-	-	-	-	385,115
Total Liabilities	6,598	3,800,948	-	2,037	386,327
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	258,752	2,605,109	22,241	119,523	(1)
Total Fund Balances	258,752	2,605,109	22,241	119,523	(1)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 265,350	$ 6,406,057	$ 22,241	$ 121,560	$ 386,326

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET

NON-MAJOR SPECIAL REVENUE FUNDS

November 30, 2022

	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	$ 21,874	$ (1,530,251)	$ 174,147	$ 51,289	$ 106,452
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	1,553,961	-	-	-
Other receivables	-	-	1,633	-	-
Due from other funds	-	-	-	-	-
Total Assets	$ 25,437	$ 23,710	$ 175,780	$ 51,289	$ 106,452
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	(244,435)	23,710	-	-	251
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	175,780	51,289	-
Total Liabilities	(244,435)	23,710	175,780	51,289	251
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	269,872	-	-	-	106,201
Total Fund Balances	269,872	-	-	-	106,201
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 25,437	$ 23,710	$ 175,780	$ 51,289	$ 106,452

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2022

	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	$ 511,541	$ 1,955,715	$ 3,375,674	$ 2,681,530	$ 116,439,593
Taxes receivable, net	-	-	-	-	29,195,534
Grants receivable	5,140	-	-	-	1,572,607
Other receivables	-	-	-	-	172,723
Due from other funds	-	92,197	169,961	-	1,096,116
Total Assets	$ 516,681	$ 2,047,912	$ 3,545,635	$ 2,681,530	$ 148,476,573
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ 112,059
Due to other funds	205,604	38,345	382,996	17,731	3,068,797
Due to other governments	-	-	-	520,915	4,318,100
Unearned revenues	311,077	-	3,162,639	-	4,085,900
Total Liabilities	516,681	38,345	3,545,635	538,646	11,584,856
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	29,195,534
Total Deferred Inflows of Resources	-	-	-	-	29,195,534
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	2,009,567	-	2,142,884	107,696,183
Total Fund Balances	-	2,009,567	-	2,142,884	107,696,183
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 516,681	$ 2,047,912	$ 3,545,635	$ 2,681,530	$ 148,476,573

FORT BEND COUNTY, TEXAS

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

NON-MAJOR SPECIAL REVENUE FUNDS

***For the Two Months Ended** November 30, 2022*

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ 10,050
Sales taxes	203,366	-	-	-	-
Fines and fees	-	-	-	-	81,129
Intergovernmental	-	-	-	23,663	-
Earnings on investments	203,232	60,984	-	17,915	35,198
Miscellaneous	-	-	-	478	19,721
Total Revenues	406,598	60,984	-	42,056	146,098
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	2,727,321	-
Construction and maintenance	96,094	665	189,927	-	3,396,567
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	96,094	665	189,927	2,727,321	3,396,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	310,504	60,319	(189,927)	(2,685,265)	(3,250,469)
Other Financing Sources (Uses)					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	17,245,976	-
Net Change in Fund Balances	310,504	60,319	(189,927)	14,560,711	(3,250,469)
Fund Balances, Beginning of Year	42,908,078	10,879,491	-	1,807,724	7,923,318
Fund Balances, End of Period	$ 43,218,582	$ 10,939,810	$ (189,927)	$ 16,368,435	$ 4,672,849

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

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	$ (685)	$ -	$ -	$ -	$ -
Sales taxes					
Fines and fees	-	-	-	64,000	2,025
Intergovernmental	-	66,904	-	-	-
Earnings on investments	94,422	577	9	520	255
Miscellaneous	-	-	15,207	-	-
Total Revenues	93,737	67,481	15,216	64,520	2,280
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	71,544	-
Construction and maintenance	1,872,333	-	-	-	-
Health and human services	-	-	6,994	-	-
Public safety	-	-	-	-	(695)
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	1,872,333	-	6,994	71,544	(695)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,778,596)	67,481	8,222	(7,024)	2,975
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(1,778,596)	67,481	8,222	(7,024)	2,975
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	$ 14,556,797	$ 1,393,105	$ 25,278	$ 1,244,533	$ 611,494

FORT BEND COUNTY, TEXAS

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

NON-MAJOR SPECIAL REVENUE FUNDS

For the Two Months Ended *November 30, 2022*

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Sales taxes					
Fines and fees	-	-	1,796	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	5	41	70	23	-
Miscellaneous	-	1,235	-	-	2,005
Total Revenues	5	1,276	1,866	23	2,005
Expenditures					
Current:					
General administration	100	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	999	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	100	999	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95)	277	1,866	23	2,005
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(95)	277	1,866	23	2,005
Fund Balances, Beginning of Year	11,737	98,731	167,770	55,879	231,403
Fund Balances, End of Period	$ 11,642	$ 99,008	$ 169,636	$ 55,902	$ 233,408

FORT BEND COUNTY, TEXAS

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

NON-MAJOR SPECIAL REVENUE FUNDS

***For the Two Months Ended** November 30, 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	195	-	-	275,533	-
Intergovernmental	4,399	-	70,000	-	-
Earnings on investments	-	5	106	-	31
Miscellaneous	-	-	-	-	-
Total Revenues	4,594	5	70,106	275,533	31
Expenditures					
Current:					
General administration	-	-	15,428	128,454	-
Financial administration	-	-	-	-	-
Administration of justice	1,247	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	1,248	-	15,428	128,454	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,346	5	54,678	147,079	31
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	3,346	5	54,678	147,079	31
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	$ 28,133	$ 10,142	$ 248,737	$ 6,392,717	$ 71,754

FORT BEND COUNTY, TEXAS

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

NON-MAJOR SPECIAL REVENUE FUNDS

For the Two Months Ended *November 30, 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	-	9,604	-	-	-
Earnings on investments	158	1,093	-	54	-
Miscellaneous	-	256,991	-	-	-
Total Revenues	158	267,688	100	54	-
Expenditures					
Current:					
General administration	145,045	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	19,327	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	994,824	-	12,315	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	145,045	1,014,151	-	12,315	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,887)	(746,463)	100	(12,261)	(1)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(144,887)	(746,463)	100	(12,261)	(1)
Fund Balances, Beginning of Year	403,639	3,351,572	22,141	131,784	-
Fund Balances, End of Period	$ 258,752	$ 2,605,109	$ 22,241	$ 119,523	$ (1)

FORT BEND COUNTY, TEXAS

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

NON-MAJOR SPECIAL REVENUE FUNDS

For the Two Months Ended *November 30, 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	-	180,323	(267)	6,738	-
Earnings on investments	12	-	267	7	-
Miscellaneous	-	-	-	-	-
Total Revenues	12	180,323	-	6,745	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	13,251
Construction and maintenance	-	-	-	-	-
Health and human services	11,267	159,313	-	-	-
Public safety	-	-	-	6,745	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	21,010	-	-	-
Total Expenditures	11,266	180,323	-	6,745	13,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,254)	-	-	-	(13,251)
Other Financing Sources (Uses)					
Transfers in	246,033	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	246,033	-	-	-	-
Net Change in Fund Balances	234,779	-	-	-	(13,251)
Fund Balances, Beginning of Year	35,093	-	-	-	119,452
Fund Balances, End of Period	$ 269,872	$ -	$ -	$ -	$ 106,201

FORT BEND COUNTY, TEXAS

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

NON-MAJOR SPECIAL REVENUE FUNDS

***For the Two Months Ended** November 30, 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	$ -	$ -	$ -	$ -	$ 9,365
Sales taxes	-	-	-	-	203,366
Fines and fees	-	175,097	344,047	-	943,922
Intergovernmental	449,726	-	397,198	-	1,208,288
Earnings on investments	-	-	2,147	-	417,131
Miscellaneous	-	5,000	3,462	252,029	556,128
Total Revenues	449,726	180,097	746,854	252,029	3,338,200
Expenditures					
Current:					
General administration	-	-	-	-	289,027
Financial administration	-	-	-	-	-
Administration of justice	449,727	71,594	746,854	-	4,100,865
Construction and maintenance	-	-	-	-	5,555,586
Health and human services	-	-	-	-	177,574
Public safety	-	-	-	109,168	1,122,358
Libraries and education	-	-	-	-	999
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	21,010
Total Expenditures	449,727	71,594	746,854	109,168	11,267,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	108,503	-	142,861	(7,929,219)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	17,492,009
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	17,492,009
Net Change in Fund Balances	(1)	108,503	-	142,861	9,562,790
Fund Balances, Beginning of Year	1	1,901,064	-	2,000,023	98,133,393
Fund Balances, End of Period	$ -	$ 2,009,567	$ -	$ 2,142,884	$ 107,696,183

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
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
773	2022 FBCO Tax Note
774	Mobility 2022 Projects
775	2023 Mobility Projects
776	2022 County CO Projects

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
November 30, 2022

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4 Corners (FBCAD #6)	Central Appraisal District Phase 2 Expansion	Facilities Bonds	Drainage District 2020 Permanent Imp. Bonds
Assets				
Cash and cash equivalents	$ 372,278	$ -	$ 3,690,490	$ 16,676,857
Other receivables	-	49,782	-	-
Total Assets	$ 372,278	$ 49,782	$ 3,690,490	$ 16,676,857
Liabilities and Fund Balances				
Liabilities				
Retainage payable	$ -	$ -	$ 481,499	$ 116,822
Due to other funds	-	1,480,127	6,085	-
Total Liabilities	-	1,480,127	487,584	116,822
Fund Balances				
Restricted	372,278	(1,430,345)	3,202,906	16,560,035
Total Fund Balances	372,278	(1,430,345)	3,202,906	16,560,035
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 372,278	$ 49,782	$ 3,690,490	$ 16,676,857

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

COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
November 30, 2022

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	$ -	$ 2,057,643	$ 1,518,681	$ -
Other receivables	-	-	-	-
Total Assets	$ -	$ 2,057,643	$ 1,518,681	$ -
Liabilities and Fund Balances				
Liabilities				
Retainage payable	$ -	$ 1,078,396	$ -	$ 17,818
Due to other funds	4,538,055	(205,004)	-	1,939,467
Total Liabilities	4,538,055	873,392	-	1,957,285
Fund Balances				
Restricted	(4,538,055)	1,184,251	1,518,681	(1,957,285)
Total Fund Balances	(4,538,055)	1,184,251	1,518,681	(1,957,285)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ -	$ 2,057,643	$ 1,518,681	$ -

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

COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
November 30, 2022

Fund Number	**MAJ-771**	**MAJ-772**	**MAJ-773**	**MAJ-774**
	Tax Notes Series 2021	**2021 County Bond Projects**	**2022 FBCO Tax Note**	**Mobility 2022 Projects**
Assets				
Cash and cash equivalents	$ 141,110	$ 668,487	$ 29,871,512	$ 404,180
Other receivables	-	-	-	134,068
Total Assets	$ 141,110	$ 668,487	$ 29,871,512	$ 538,248
Liabilities and Fund Balances				
Liabilities				
Retainage payable	$ -	$ 845,455	$ -	$ 2,772,407
Due to other funds	-	2,767,633	-	15,296,414
Total Liabilities	-	3,613,088	-	18,068,821
Fund Balances				
Restricted	141,110	(2,944,601)	29,871,512	(17,530,573)
Total Fund Balances	141,110	(2,944,601)	29,871,512	(17,530,573)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 141,110	$ 668,487	$ 29,871,512	$ 538,248

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
November 30, 2022

	MAJ-775 2023 Mobility Projects	MAJ-776 2022 County CO Projects	Totals Capital Projects Funds
Assets			
Cash and cash equivalents	$ -	$ -	$ 55,401,238
Other receivables	-	-	183,850
Total Assets	$ -	$ -	$ 55,585,088
Liabilities and Fund Balances			
Liabilities			
Retainage payable	$ -	$ -	$ 5,312,397
Due to other funds	507,465	5,003	26,335,245
Total Liabilities	507,465	5,003	31,647,642
Fund Balances			
Restricted	(507,465)	(5,003)	23,937,446
Total Fund Balances	(507,465)	(5,003)	23,937,446
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ -	$ -	$ 55,585,088

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

FORT BEND COUNTY, TEXAS

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

CAPITAL PROJECTS SUB-FUNDS

For the Two Months Ended *November 30, 2022*

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4 Corners (FBCAD #6)	Central Appraisal District Phase 2 Expansion	Facilities Bonds	Drainage District 2020 Permanent Imp. Bonds
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Earnings on investments	156	8,340	22,742	98,567
Miscellaneous	-	24,900	-	-
Total Revenues	156	33,240	22,742	98,567
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	54,002
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	9,126	375,020
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	-	-	9,126	429,022
Excess (Deficiency) of Revenues Over (Under) Expenditures	156	33,240	13,616	(330,455)
Other Financing Sources (Uses)				
General obligation bonds isssued	-		-	-
Premium on general obligation bonds issued			-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	156	33,240	13,616	(330,455)
Fund Balances, Beginning of Year	372,122	(1,463,585)	3,189,290	16,890,490
Fund Balances, End of Period	$ 372,278	$ (1,430,345)	$ 3,202,906	$ 16,560,035

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

FORT BEND COUNTY, TEXAS

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

CAPITAL PROJECTS SUB-FUNDS

For the Two Months Ended *November 30, 2022*

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	-	12,209	7,860	-
Miscellaneous	-	-	-	-
Total Revenues	-	12,209	7,860	-
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	10,730
Capital Outlay	-	1	-	213,512
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	-	1	-	224,242
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	12,208	7,860	(224,242)
Other Financing Sources (Uses)				
General obligation bonds isssued	-	-	-	-
Premium on general obligation bonds issu	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	12,208	7,860	(224,242)
Fund Balances, Beginning of Year	(4,538,055)	1,172,043	1,510,821	(1,733,043)
Fund Balances, End of Period	$ (4,538,055)	$ 1,184,251	$ 1,518,681	$ (1,957,285)

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

FORT BEND COUNTY, TEXAS

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

CAPITAL PROJECTS SUB-FUNDS

***For the Two Months Ended** November 30, 2022*

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes Series 2021	2021 County Bond Projects	2022 FBCO Tax Note	Mobility 2022 Projects
Revenues				
Intergovernmental	$ -	$ -	$ -	$ 4
Earnings on investments	59	10,463	262	191
Miscellaneous	-	-	-	75
Total Revenues	59	10,463	262	270
Expenditures				
Current:				
General administration	-	4,892	-	-
Administration of justice	-	6	-	-
Construction and maintenance	-	1,733,696	-	248,440
Health and human services	-	3,500	-	-
Public safety	-	89,666	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	1,504,713	-	1,202,666
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	-	3,336,473	128,750	1,451,106
Excess (Deficiency) of Revenues Over (Under) Expenditures	59	(3,326,010)	(128,488)	(1,450,836)
Other Financing Sources (Uses)				
General obligation bonds isssued	-	-	30,000,000	-
Premium on general obligation bonds issu	-	-	-	-
Total Other Financing Sources (Uses)	-	-	30,000,000	-
Net Change in Fund Balances	59	(3,326,010)	29,871,512	(1,450,836)
Fund Balances, Beginning of Year	141,051	381,409	-	(16,079,737)
Fund Balances, End of Period	$ 141,110	$ (2,944,601)	$ 29,871,512	$ (17,530,573)

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

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

	MAJ-775 2023 Mobility Projects	MAJ-776 2022 County CO Projects	Totals Capital Projects Funds
Revenues			
Intergovernmental	$ -	$ -	$ 4
Earnings on investments	-	-	160,849
Miscellaneous	-	-	24,975
Total Revenues	-	-	185,828
Expenditures			
Current:			
General administration	-	5,003	9,895
Administration of justice	-	-	6
Construction and maintenance	22,425	-	2,058,565
Health and human services	-	-	3,500
Public safety	-	-	89,666
Parks and recreation	-	-	10,730
Capital Outlay	54,410	-	3,359,448
Debt Service:			
Bond issuance costs	-	-	128,750
Total Expenditures	76,835	5,003	5,660,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,835)	(5,003)	(5,474,732)
Other Financing Sources (Uses)			
General obligation bonds isssued	-	-	30,000,000
Premium on general obligation bonds issued	-	-	-
Total Other Financing Sources (Uses)	-	-	30,000,000
Net Change in Fund Balances	(76,835)	(5,003)	24,525,268
Fund Balances, Beginning of Year	(430,630)	-	(587,823)
Fund Balances, End of Period	$ (507,465)	$ (5,003)	$ 23,937,445

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

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND - BUDGETARY BASIS

For the Two Months Ended *November 30, 2022*

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	$ 314,472,934	$ 314,472,934	$ (44,698)	$ (314,517,632)	0%
Fines and fees	38,817,436	38,817,436	4,705,242	(34,112,194)	12%
Intergovernmental	3,876,826	3,876,826	158,373	(3,718,453)	4%
Earnings on investments	1,566,852	1,566,852	854,487	(712,365)	55%
Miscellaneous	3,223,745	3,230,804	459,490	(2,771,314)	14%
Total Revenues	361,957,793	361,964,852	6,132,894	(355,831,958)	2%
Expenditures					
Current:					
General administration	94,107,018	93,736,177	8,863,733	84,872,444	9%
Financial administration	12,399,374	12,399,374	2,139,536	10,259,838	17%
Administration of justice	100,142,896	100,370,721	15,724,329	84,646,392	16%
Construction and maintenance	4,121,528	4,121,528	571,751	3,549,777	14%
Health and human services	36,008,301	36,048,305	4,928,878	31,119,427	14%
Cooperative services	1,209,740	1,229,877	143,528	1,086,349	12%
Public safety	63,965,059	63,987,683	8,935,744	55,051,939	14%
Parks and recreation	4,924,643	4,958,622	659,893	4,298,729	13%
Libraries and education	21,157,038	21,157,038	2,778,324	18,378,714	13%
Capital Outlay	-	33,331	33,314	17	100%
Total Expenditures	338,035,597	338,042,656	44,779,030	293,263,626	13%
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,922,196	23,922,196	(38,646,136)	(62,568,332)	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(17,423,978)	(17,423,978)	(17,492,009)	(68,031)	
Total Other Financing Sources (Uses)	(17,423,978)	(17,423,978)	(17,492,009)	(68,031)	
Net Change in Fund Balances - budgetary basis	6,498,218	6,498,218	(56,138,145)	(62,636,363)	
Net adjustment to reflect operations in accordance with GAAP (a)			(497,483)		
Fund Balances, Beginning of Year	124,193,258	124,193,258	124,193,258		
Fund Balances, End of Period	$ 130,691,476	$ 130,691,476	$ 67,557,630	$ (63,133,846)	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS
NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION
***For the Two Months Ended** November 30, 2022*

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	$ 6,132,894	$ 4,143,804	$ 10,276,698
Expenditures	44,779,030	4,641,288	49,420,318
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,646,136)	(497,484)	(39,143,620)
Other Financing Sources (Uses)			
Transfers (out)	(17,492,009)	-	(17,492,009)
Other Financing Sources (Uses)	(17,492,009)	-	(17,492,009)
Net Change in Fund Balance	(56,138,145)	(497,484)	(56,635,629)
Fund Balance, Beginning of Year			124,193,258
Fund Balance, End of Period			$ 67,557,629

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Two Months Ended *November 30, 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	$ 52,090	$ (91,981,130)	0%
Intergovernmental	1,723,750	1,723,750	61,465	(1,662,285)	4%
Earnings on investments	26,000	26,000	80,885	54,885	311%
Miscellaneous	1,297,048	1,297,048	-	(1,297,048)	0%
Total Revenues	95,080,018	95,080,018	194,440	(94,885,578)	0%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	1,777,195	66,434,816	3%
Interest and fiscal charges	31,556,930	31,556,930	144,225	31,412,705	0%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	99,983,881	99,983,881	1,921,420	98,062,461	2%
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	(1,726,980)	3,176,883	
Fund Balances, Beginning of Year	13,742,581	15,049,126	15,049,126	-	
Fund Balances, End of Period	$ 8,838,718	$ 10,145,263	$ 13,322,146	$ 3,176,883	

.

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

***For the Two Months Ended** November 30, 2022*

Revenues	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Property taxes	$ 17,800,810	$ 17,800,810	$ 10,050	$ (17,790,760)	0%
Fines and fees	7,488,058	7,488,058	81,129	(7,406,929)	1%
Intergovernmental	-	-	-	-	#DIV/0!
Earnings on investments	10,000	10,000	35,198	25,198	352%
Miscellaneous	220,000	220,000	19,721	(200,279)	9%
Total Revenues	25,518,868	25,518,868	146,098	(25,372,770)	1%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	1,749,426	10,676,373	14%
Operating costs	15,735,720	15,735,720	1,647,506	14,088,214	10%
Information technology costs	15,996	15,996	(366)	16,362	-2%
Capital acquisitions	197,664	197,664	-	197,664	0%
Total Expenditures	28,375,179	28,375,179	3,396,566	24,978,613	12%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	(3,250,468)	(394,157)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	17,811,179	-	
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)	$ 16,368,435	$ 17,417,022	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	$ 146,098	$ (104,042)	$ 42,056
Expenditures	3,396,566	(669,245)	2,727,321
Net Change in Fund Balance	(3,250,468)	17,811,179	31,806,687
Fund Balance, Beginning of Year			1,807,724
Fund Balance, End of Period			$ 33,614,411

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

***For the Two Months Ended** November 30, 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	$ (685)	$ (10,445,872)	0%
Earnings on investments	15,000	15,000	94,422	79,422	629%
Miscellaneous	95,000	95,000	-	(95,000)	0%
Total Revenues	10,555,187	10,555,187	93,737	(10,461,450)	1%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	1,074,214	6,428,091	14%
Operating costs	3,263,223	3,263,223	304,557	2,958,666	9%
Information technology costs	4,100	4,100	350	3,750	9%
Capital acquisitions	58,980	58,980	7,199	51,781	12%
Total Expenditures	10,828,608	10,828,608	1,386,320	9,442,288	13%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(273,421)	(1,292,583)	(1,019,162)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,957,886)	-	
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	$ 4,672,849	$ (2,977,048)	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	$ 93,737	$ 52,361	$ 146,098
Expenditures	1,386,320	2,010,247	3,396,567
Net Change in Fund Balance	(1,292,583)	(1,957,886)	(3,250,469)
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			$ 4,672,849

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
November 30, 2022

	Employee Benefits	Other Self-Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	$ 3,195,617	$ 14,446,467	$ 17,642,084
Due from other funds	1,600,754	292,805	1,893,559
Other receivables	-	27,718	27,718
Total Current Assets	4,796,371	14,766,990	19,563,361
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	541,007	-	541,007
Total Noncurrent Assets	541,007	-	541,007
Total Assets	5,337,378	14,766,990	20,104,368
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Total Current Liabilities	-	3,333,792	3,333,792
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	5,978,653	-	5,978,653
Total Liabilities	5,978,653	3,333,792	9,312,445
Net Position			
Net investment in capital assets	541,007	-	541,007
Unrestricted	(1,182,282)	11,433,198	10,250,916
Total Net Position	$ (641,275)	$ 11,433,198	$ 10,791,923

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (DEFICIT)

INTERNAL SERVICE FUNDS

***For the Two Months Ended** November 30, 2022*

	Employee Benefits	Other Self-Funded Insurance	Totals
Operating Revenues			
Charges for services	$ 9,917,925	$ 1,428,237	$ 11,346,162
Total Operating Revenues	9,917,925	1,428,237	11,346,162
Operating Expenses			
Contractual services	112,765	20,093	132,858
Benefits provided	10,549,825	2,047,499	12,597,324
Depreciation	6,369	-	6,369
Total Operating Expenses	10,668,959	2,067,592	12,736,551
Operating Income (Loss)	(751,034)	(639,355)	(1,390,389)
Non-Operating Revenues			
Earnings on investments	1,205	-	1,205
Total Non-Operating Revenues	1,205	-	1,205
Change in Net Position	(749,829)	(639,355)	(1,389,184)
Total Net (Deficit), Beginning of Year	108,554	12,072,553	12,181,107
Total Net Position, End of Period	$ (641,275)	$ 11,433,198	$ 10,791,923

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

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	$ 13,051,064	$ 2,009,857	$ 15,060,921
Payment of benefits	(10,549,825)	(2,047,499)	(12,597,324)
Payments for services	(357,520)	1,794,400	1,436,880
Net Cash Provided (Used) by Operating Activities	2,143,719	1,756,758	3,900,477
Cash Flows from Investing Activities:			
Interest earned on investments	1,205	-	1,205
Net Cash Provided by Investing Activities	1,205	-	1,205
Cash Flows from Non-Capital Financing Activities:			
Transfers from other funds		-	-
Net Cash Provided by Non-Capital Financing Activities	-	-	-
Net Cash Flows from Capital Related Financing Activities			
Purchase of capital assets	-		-
Net Cash (Used) by Capital and Related Financing Activities	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	2,144,924	1,756,758	3,901,682
Cash and Cash Equivalents, Beginning of Year	1,050,694	12,689,708	13,740,402
Cash and Cash Equivalents, End of Period	$ 3,195,618	$ 14,446,466	$ 17,642,084

	Employee Benefits	Other Self-Funded Insurance	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	$ (751,034)	$ (639,355)	$ (1,390,389)
Adjustments to operations:			
Depreciation	6,369	-	6,369
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	3,088,741	581,619	3,670,360
Decrease (Increase) in other receivables	44,398	1	44,399
Increase (Decrease) in due to other funds	(244,755)	(65,622)	(310,377)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	2,894,753	2,396,113	5,290,866
Net Cash Provided (Used) by Operating Activities	$ 2,143,719	$ 1,756,758	$ 3,900,477

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

November 30, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	$ 26,812,127	$ 13,097,077	$ 192,394	$ 40,101,598
Total Assets	26,812,127	13,097,077	192,394	40,101,598
Liabilities				
Due to other governments	-	-	-	-
Due to others	260,242	193,147	-	453,389
Total Liabilities	260,242	193,147	-	453,389
Net Position				
Restricted for court activities	26,551,885	12,903,930	-	39,455,815
Restricted for tax collection activities	-	-	192,394	192,394
Total Net Position	$ 26,551,885	$ 12,903,930	$ 192,394	$ 39,648,209

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For the Two Months Ended November 30, 2022

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	$ 6,821,693	$ 1,244,919	$ -	$ 8,066,612
Property tax collections	-	-	2,389,648	2,389,648
Earnings of investments	17,240	-	-	17,240
Total Additions	6,838,933	1,244,919	2,389,648	10,473,500
Deductions				
Court activities	1,569,173	1,563,614	-	3,132,787
Property tax disbursements	-	-	2,888,606	2,888,606
Total Deductions	1,569,173	1,563,614	2,888,606	6,021,393
Change in fiduciary net position	5,269,760	(318,695)	(498,958)	4,452,107
Net Position - Beginning of Year	21,282,125	13,222,625	691,352	35,196,102
Net Position - End of Period	$ 26,551,885	$ 12,903,930	$ 192,394	$ 39,648,209

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

November 30, 2022

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	$ 5,763,380	$ 8,363	$ 158,437,215	$ 89,402,804	$ 145,794	$ 798	$ 253,758,354
Investments	-	-	8,848,184	-	637,004	-	9,485,188
Miscellaneous receivables	46,035	-	664,281	367,401	576	-	1,078,293
Capital assets, not being depreciated	-	-	84,690,591	32,535,341	-	-	117,225,932
Capital assets, net of accumulated depreciation	-	-	205,158,794	137,073,868	-	-	342,232,662
Total Assets	5,809,415	8,363	457,799,065	259,379,414	783,374	798	723,780,429
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	-	-	2,071,005	-	-	-	2,071,005
Liabilities							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	1,730,023	802,015	-	-	2,532,038
Due to primary government	-	-	1,367,191	4,481,875	-	-	5,849,066
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	11,316,765	-	278,976,191	197,576,970	1,500	-	487,871,426
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	-	-	-	9,205,288	-	-	9,205,288
Net Position (Deficit)							
Net investment in capital assets	-	-	64,797,819	(17,104,074)	-	-	47,693,745
Debt service	-	-	19,281,798	9,652,992	-	-	28,934,790
Unrestricted	(5,507,350)	8,363	96,814,262	60,048,238	781,874	798	152,146,185
Total Net Position (Deficit)	$ (5,507,350)	$ 8,363	$ 180,893,879	$ 52,597,156	$ 781,874	$ 798	$ 228,774,720

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)

COMPONENT UNITS

For the Two Months Ended *November 30, 2022*

		Program Revenues		Net (Expense) Revenue and Changes in Net Position	
Functions/Programs	**Expenses**	**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	$ 2,139,365	$ 3,920,569	$ 15,600	$ -	$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	500	-	-	-	-
Total Fort Bend County Toll Road Authority	2,139,865	3,920,569	15,600	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	1,458,040	2,946,433		-	-
Total Fort Bend Grand Parkway Toll Road Authority	1,461,540	2,946,433	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Corporation	(5,360)	-	-	-	-
Totals Component Units	$ 3,596,045	$ 6,867,002	$ 15,600	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	4
Total General Revenues				-	4
Changes in Net Position (Deficit)				-	4
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				$ (5,507,350)	$ 8,363

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

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)

COMPONENT UNITS

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

	Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	**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**
Fort Bend County Toll Road Authority					
Toll road operations	$ 1,796,804	$ -	$ -	$ -	$ 1,796,804
Interest on long-term debt	-	-	-	-	-
Debt service fees	(500)	-	-	-	(500)
Total Fort Bend County Toll Road Authority	1,796,304	-	-	-	1,796,304
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	1,488,393	-	-	1,488,393
Total Fort Bend Grand Parkway Toll Road Authority	-	1,484,893	-	-	1,484,893
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Corporation	-	-	-	5,360	5,360
Totals Component Units	1,796,304	1,484,893	-	5,360	3,286,557
General Revenues:					
Property Taxes					-
Earnings on investments	843,125	488,650		1	1,331,780
Total General Revenues	843,125	488,650	-	1	1,331,780
Changes in Net Position (Deficit)	2,639,429	1,973,543	-	5,361	4,618,337
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	$ 180,893,879	$ 52,597,156	$ 781,874	$ 798	$ 228,774,720

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)

	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

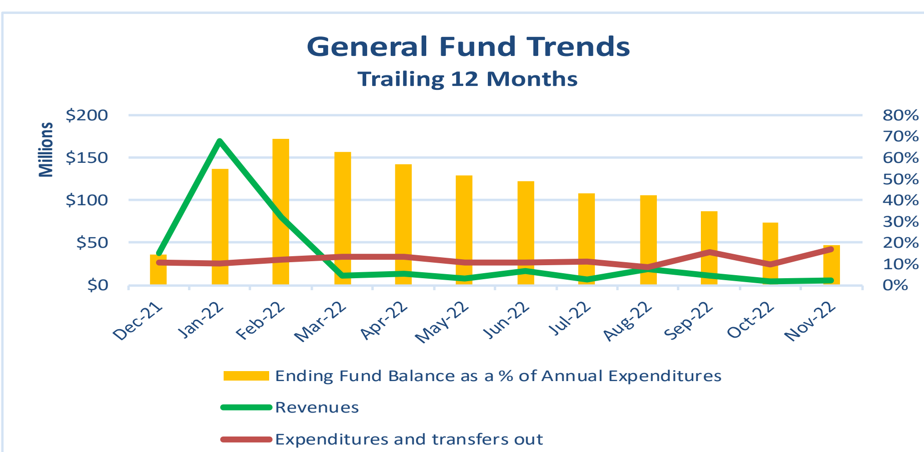
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year				Two Months Ended Nov 30,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	$ 309,393,090	$ 324,815,881	$ 340,956,478	$ 363,379,360	$ 16,757
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	203,366
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	5,878,901
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	7,712,387
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	1,957,582
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	3,131,940
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	18,900,933
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	9,296,342
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	2,139,536
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	20,085,303
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	8,185,902
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	11,314,818
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	143,528
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	12,296,523
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	670,623
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	2,779,323
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	4,192,405
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	1,777,195
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	165,235
Bond issuance costs	355,887	1,094,531	397,559	777,633	128,750
Total Expenditures	528,220,612	615,351,821	827,632,011	692,612,809	73,175,483
(Deficiency) of Revenues (Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	(54,274,550)
Other Financing Sources (Uses)					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	17,492,009
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(17,492,009)
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	30,000,000
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	30,000,000
Net Change in Fund Balances	$ (20,063,392)	$ 47,073,255	$ (3,862,104)	$ 37,252,633	$ (24,274,550)
Debt Service as a Percentage of Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	2.82%

FORT BEND COUNTY, TEXAS

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

	12/31/21	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22
Revenues						
Property taxes	$ 26,341,289	$ 163,476,382	$ 74,331,287	$ 4,780,563	$ 3,102,954	$ 676,476
Fines and fees	2,873,005	2,867,177	2,618,196	3,431,098	3,904,954	2,896,958
Intergovernmental	2,667,067	1,699,192	2,172,475	1,437,351	2,365,706	2,729,269
Earnings on investments	146,878	128,368	87,144	97,562	142,354	314,906
Miscellaneous	5,512,703	1,357,712	1,030,385	1,310,166	3,729,505	1,082,083
Total Revenues	37,540,942	169,528,831	80,239,487	11,056,740	13,245,473	7,699,692
Expenditures						
Current:						
General administration	5,253,948	4,363,635	7,193,953	13,516,404	6,141,637	6,102,009
Financial administration	985,060	963,505	963,922	928,904	1,224,747	1,034,411
Administration of justice	8,504,784	7,548,025	7,813,509	7,141,563	9,652,440	7,372,594
Construction and maintenance	272,446	272,002	282,776	299,960	371,908	271,917
Health and human services	4,131,871	4,986,114	4,908,110	3,769,732	5,096,817	3,805,109
Cooperative services	63,976	155,083	67,287	65,725	181,292	66,677
Public safety	5,089,622	5,099,905	6,254,968	5,676,170	7,393,802	5,475,717
Parks and recreation	334,311	430,954	320,191	545,386	482,047	345,307
Libraries and education	1,486,152	1,370,056	1,597,154	1,547,663	2,033,914	1,546,781
Capital Outlay	976,257	706,458	208,146	171,174	540,903	166,705
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	27,098,427	25,895,737	29,610,016	33,662,681	33,119,507	26,187,227
Excess (Deficiency) of Revenues			-	-	-	-
Over (Under) Expenditures	10,442,515	143,633,094	50,629,471	(22,605,941)	(19,874,034)	(18,487,535)
			-	-	-	-
			-	-	-	-
Other Financing Sources (Uses)	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	10,442,515	143,633,094	50,629,471	(22,605,941)	(19,874,034)	(18,487,535)
Fund Balances, Beginning of Period	41,442,920	51,885,439	195,518,533	246,148,004	223,542,063	203,668,029
Fund Balances, End of Period	$ 51,885,439	$ 195,518,533	$ 246,148,004	$ 223,542,063	$ 203,668,029	$ 185,180,494



FORT BEND COUNTY, TEXAS

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

	6/30/22	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22
Revenues						
Property taxes	$ 525,581	$ (76,109)	$ 581,426	$ 125,651	$ 78,318	$ (123,016)
Fines and fees	10,119,451	3,044,418	3,341,591	3,912,463	2,183,403	2,751,576
Intergovernmental	5,130,008	2,050,669	19,829,483	5,151,393	891,313	1,082,430
Earnings on investments	273,160	333,019	428,917	445,022	499,783	362,054
Miscellaneous	684,146	1,549,934	(5,281,563)	1,647,018	1,126,690	1,424,147
Total Revenues	16,732,346	6,901,931	18,899,854	11,281,547	4,779,507	5,497,191
Expenditures						
Current:						
General administration	5,769,353	6,672,540	1,430,442	6,445,143	4,309,460	4,687,960
Financial administration	935,023	947,027	1,031,345	1,339,613	1,064,788	1,074,748
Administration of justice	7,589,056	7,680,084	8,442,852	11,107,262	7,860,431	8,124,001
Construction and maintenance	284,797	474,203	369,246	639,584	280,702	291,049
Health and human services	3,843,614	5,210,680	1,995,648	7,386,348	3,224,028	3,395,285
Cooperative services	66,536	156,344	80,780	191,164	72,709	70,819
Public safety	5,536,551	5,421,177	8,775,811	8,396,303	5,340,175	5,744,324
Parks and recreation	456,633	336,861	393,462	473,113	316,795	343,098
Libraries and education	1,438,855	1,529,172	1,662,822	2,346,890	1,365,069	1,413,255
Capital Outlay	780,797	(275,380)	211,906	633,455	389,975	51,646
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	26,701,215	28,152,708	24,394,314	38,958,875	24,224,132	25,196,185
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,968,869)	(21,250,777)	(5,494,460)	(27,677,328)	(19,444,625)	(19,698,994)
Other Financing Sources (Uses)						
Transfers in	-	-	18,482	1,720	-	-
Transfers (out)	-	-	-	-	-	(17,492,009)
Debt issuance	-	-	3,384,000	-	-	-
Total Other Financing Sources (Uses)	-	-	3,402,482	1,720	-	(17,492,009)
Net Change in Fund Balances	(9,968,869)	(21,250,777)	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)
Fund Balances, Beginning of Period	185,180,494	175,211,625	153,960,848	151,868,870	124,193,262	104,748,637
Fund Balances, End of Period	$ 175,211,625	$ 153,960,848	$ 151,868,870	$ 124,193,262	$ 104,748,637	$ 67,557,634