

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

**For the Three Months Ended December 31, 2022**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**TABLE OF CONTENTS**

	<b>Page</b>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	1
<b>FINANCIAL SECTION</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	3
Statement of Activities	4
<b>Governmental Fund Financial Statements</b>	
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
<b>Proprietary Funds Financial Statements</b>	
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
<b>Custodial Funds</b>	
Combining Statement Of Fiduciary Net Position	51
Combining Statement Of Changes In Fiduciary Net Position	52
<b>Component Unit Financial Statements</b>	
Statement of Net Position (Deficit)	55
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	56
<b>Other Schedules</b>	
Schedule of Bonds and Notes Payable and Debt Service Requirements	59
<b>STATISTICAL SECTION</b>	
Changes in Fund Balances, Governmental Funds	62
Changes In Fund Balances, General Fund	64





**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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

March 29, 2023

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


The Monthly Financial Report (the "MFR") for the Three Months Ended December 31, 2022, is hereby submitted. This report, internally generated and is unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year to date activity for fiscal year 2023 and monthly trend information for the general fund for the trailing twelve months for additional analysis.

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

Respectfully submitted,

  
Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



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

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Component Units</b>	<b>Totals</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 496,252,293	\$ 251,790,317	\$ 748,042,610
Investments	-	9,485,188	9,485,188
Receivables:			
Taxes, net	104,344,458	-	104,344,458
Grants	5,554,310	-	5,554,310
Fines and fees	36,669,108	-	36,669,108
Other	36,060,187	130,235	36,190,422
Prepaid items	5,824	-	5,824
Due from component units	653,106	-	653,106
Net pension asset	32,298,711	-	32,298,711
Capital assets, not being depreciated	649,636,751	120,202,782	769,839,533
Capital assets, net of accumulated depreciation	2,549,683,884	341,267,667	2,890,951,551
<b>Total Assets</b>	<b>3,911,158,632</b>	<b>722,876,189</b>	<b>4,634,034,821</b>
<b>Deferred Outflows of Resources</b>			
Deferred outflows - debt refunding	2,038,921	2,071,005	4,109,926
Deferred outflows related to post-employment benefits	149,835,122	-	149,835,122
<b>Total Deferred Outflows of Resources</b>	<b>151,874,043</b>	<b>2,071,005</b>	<b>153,945,048</b>
<b>Liabilities</b>			
Accounts payable and accrued expenses	15,901,997	16,864	15,918,861
Retainage payable	5,608,948	2,633,138	8,242,086
Accrued interest payable	3,270,527	1,423,798	4,694,325
Unearned revenues	75,043,961	-	75,043,961
Due to primary government	-	653,106	653,106
Due to other governments	16,452,158	-	16,452,158
<b>Long-term Liabilities:</b>			
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	820,023,982	465,514,660	1,285,538,642
Total OPEB liability	495,366,734	-	495,366,734
<b>Total Liabilities</b>	<b>1,474,171,321</b>	<b>482,776,566</b>	<b>1,956,947,887</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows - debt refunding	-	9,205,288	9,205,288
Deferred inflows related to post-employment benefits	332,018,632	-	332,018,632
<b>Total Deferred Inflows of Resources</b>	<b>332,018,632</b>	<b>9,205,288</b>	<b>341,223,920</b>
<b>Net Position (Deficit)</b>			
Net investment in capital assets	2,368,947,740	46,852,970	2,415,800,710
Restricted for:			
Debt service	107,787,340	28,987,799	136,775,139
Construction and maintenance	86,596,855	-	86,596,855
Other	43,553,911	-	43,553,911
Unrestricted	(350,043,124)	157,124,571	(192,918,553)
<b>Total Net Position</b>	<b>\$ 2,256,842,722</b>	<b>\$ 232,965,340</b>	<b>\$ 2,489,808,062</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the Three Months Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ 16,752,842	\$ 1,890,338	\$ 224,827	\$ -
Financial administration	3,319,554	270,246	-	-
Administration of justice	32,658,602	2,665,796	1,982,898	-
Construction and maintenance	27,919,601	738,330	-	79,286
Health and human services	17,860,028	3,094,701	9,279,153	-
Cooperative services	244,491	-	-	-
Public safety	20,585,556	4,290,352	1,663,122	-
Parks and recreation	2,748,491	46,365	135,000	-
Libraries and education	4,954,327	24,800	1,408	-
Interest on long-term debt	315,934	-	-	-
<b>Total Primary Government</b>	<b>\$ 127,359,426</b>	<b>\$ 13,020,928</b>	<b>\$ 13,286,408</b>	<b>\$ 79,286</b>
<b>Component Units:</b>				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	3,661,229	7,551,144	-	15,600
FB Grand Parkway Toll Road Authority	2,486,020	5,183,779	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
<b>Total Component Units</b>	<b>\$ 6,141,889</b>	<b>\$ 12,734,923</b>	<b>\$ -</b>	<b>\$ 15,600</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Three Months Ended December 31, 2022**

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component Units
Functions/Programs	Governmental Activities	
<b>Primary Government</b>		
<b>Governmental Activities:</b>		
General administration	\$ (14,637,677)	
Financial administration	(3,049,308)	
Administration of justice	(28,009,908)	
Construction and maintenance	(27,101,985)	
Health and human services	(5,486,174)	
Cooperative services	(244,491)	
Public safety	(14,632,082)	
Parks and recreation	(2,567,126)	
Libraries and education	(4,928,119)	
Interest on long-term debt	(315,934)	
<b>Total Primary Government</b>	<b>(100,972,804)</b>	
<b>Component Units:</b>		
East FBC Development Authority		\$ -
FBC Toll Road Authority		3,905,515
FB Grand Parkway Toll Road Authority		2,697,759
FBC Housing Finance Corporation		-
FBC Industrial Development Corporation		5,360
<b>Total Component Units</b>		<b>6,608,634</b>
<b>General Revenues:</b>		
Property taxes, penalties, and interest	290,329,763	-
Sales taxes	1,772,954	-
Earnings on investments	3,108,528	2,200,323
Miscellaneous	1,755,701	-
<b>Total General Revenues</b>	<b>296,966,946</b>	<b>2,200,323</b>
Changes in Net Position	195,994,142	8,808,957
<b>Net Position, Beginning of Year, as restated</b>	<b>2,060,848,580</b>	<b>224,156,383</b>
<b>Net Position, End of Period</b>	<b>\$ 2,256,842,722</b>	<b>\$ 232,965,340</b>

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**  
**December 31, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>Assets</b>						
Cash, cash equivalents and investments	\$ 211,443,994	\$ 23,595,629	\$ 53,952,095	\$ 71,306,571	\$ 117,120,547	\$ 477,418,836
Taxes receivable, net	76,025,402	21,062,192	-	-	7,256,863	104,344,457
Grants receivable	3,906,505	-	-	-	1,647,805	5,554,310
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	817,011	35,145,696	33,255	-	36,507	36,032,469
Due from other funds	32,391,871	31,254,350	-	-	9,976,888	73,623,109
Due from component units	653,106	-	-	-	-	653,106
Prepaid items	5,824	-	-	-	-	5,824
<b>Total Assets</b>	<u>\$ 361,912,821</u>	<u>\$ 111,057,867</u>	<u>\$ 53,985,350</u>	<u>\$ 71,306,571</u>	<u>\$ 136,038,610</u>	<u>\$ 734,301,219</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 6,498,725	\$ -	\$ -	\$ -	\$ -	\$ 6,498,725
Accrued payroll	-	-	-	-	-	-
Retainage payable	68,085	-	5,428,805	-	112,059	5,608,949
Due to other funds	40,243,548	-	30,767,109	2,795,704	2,564,015	76,370,376
Due to other governments	13,219,463	-	-	-	3,326,524	16,545,987
Unearned revenues	2,703,320	-	-	68,510,867	3,826,772	75,040,959
<b>Total Liabilities</b>	<u>62,733,141</u>	<u>-</u>	<u>36,195,914</u>	<u>71,306,571</u>	<u>9,829,370</u>	<u>180,064,996</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	76,025,402	21,062,192	-	-	7,256,864	104,344,458
Unavailable revenue-other	36,669,108	35,323,002	-	-	-	71,992,110
<b>Total Deferred Inflows of Resources</b>	<u>112,694,510</u>	<u>56,385,194</u>	<u>-</u>	<u>-</u>	<u>7,256,864</u>	<u>176,336,568</u>
<b>Fund Balances</b>						
Nonspendable	5,824	-	-	-	-	5,824
Restricted	10,979,153	54,672,673	17,789,436	-	119,171,613	202,612,875
Committed	17,443,235	-	-	-	-	17,443,235
Unassigned	158,056,958	-	-	-	(219,237)	157,837,721
<b>Total Fund Balances</b>	<u>186,485,170</u>	<u>54,672,673</u>	<u>17,789,436</u>	<u>-</u>	<u>118,952,376</u>	<u>377,899,655</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 361,912,821</u>	<u>\$ 111,057,867</u>	<u>\$ 53,985,350</u>	<u>\$ 71,306,571</u>	<u>\$ 136,038,610</u>	<u>\$ 734,301,219</u>

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

Total fund balances, governmental funds	\$ 377,899,655
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.	3,198,782,812
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	176,336,570
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	(774,344,444)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(75,676,664)
Accrued interest payable on bonds	(3,270,527)
Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.	
Net pension (liability) asset	32,298,711
Total Other post-employment benefits ("OPEB") liability	(495,366,734)
Deferred outflows related to post-employment activities	149,835,122
Deferred inflows related to post-employment activities	(332,018,632)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	12,833,819
Net Position of Governmental Activities	<u>\$ 2,256,842,722</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Three Months Ended December 31, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>COVID Response Fund</u>	<u>Non-major Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>Revenues</b>						
Property taxes	\$ 140,705,309	\$ 41,404,049	\$ -	\$ -	\$ 12,650,748	\$ 194,760,106
Sales taxes	-	-	-	-	1,772,954	1,772,954
Fines and fees	7,618,942	-	-	-	1,874,970	9,493,912
Intergovernmental	4,251,905	61,465	12,329	7,069,757	1,827,511	13,222,967
Earnings on investments	1,217,727	132,704	310,592	701,044	744,741	3,106,808
Miscellaneous	4,223,227	-	37,425	-	1,435,740	5,696,392
<b>Total Revenues</b>	<u>158,017,110</u>	<u>41,598,218</u>	<u>360,346</u>	<u>7,770,801</u>	<u>20,306,664</u>	<u>228,053,139</u>
<b>Expenditures</b>						
Current:						
General administration	15,261,745	-	39,231	-	440,043	15,741,019
Financial administration	3,242,323	-	-	-	-	3,242,323
Administration of justice	24,520,163	-	6	-	6,217,168	30,737,337
Construction and maintenance	872,562	-	3,626,626	-	8,774,816	13,274,004
Health and human services	9,992,236	-	4,200	6,635,133	247,906	16,879,475
Cooperative services	216,045	-	-	-	-	216,045
Public safety	17,721,434	-	128,356	-	1,272,117	19,121,907
Parks and recreation	1,232,614	-	27,761	-	-	1,260,375
Libraries and education	4,455,254	-	-	-	4,094	4,459,348
<b>Capital Outlay</b>	718,813	-	8,028,156	1,135,668	2,536	9,885,173
<b>Debt Service:</b>						
Principal	-	1,808,496	-	-	-	1,808,496
Interest and fiscal charges	-	166,174	-	-	21,010	187,184
Debt issuance costs	-	-	128,750	-	-	128,750
<b>Total Expenditures</b>	<u>78,233,189</u>	<u>1,974,670</u>	<u>11,983,086</u>	<u>7,770,801</u>	<u>16,979,690</u>	<u>116,941,436</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<u>79,783,921</u>	<u>39,623,548</u>	<u>(11,622,740)</u>	<u>-</u>	<u>3,326,974</u>	<u>111,111,703</u>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses)</b>	<u>(17,492,009)</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>	<u>17,492,009</u>	<u>30,000,000</u>
Net Change in Fund Balances	62,291,912	39,623,548	18,377,260	-	20,818,983	141,111,703
<b>Fund Balances, Beginning of Year</b>	<u>124,193,258</u>	<u>15,049,125</u>	<u>(587,823)</u>	<u>-</u>	<u>98,133,393</u>	<u>236,787,953</u>
<b>Fund Balances, End of Period</b>	<u>\$ 186,485,170</u>	<u>\$ 54,672,673</u>	<u>\$ 17,789,436</u>	<u>\$ -</u>	<u>\$ 118,952,376</u>	<u>\$ 377,899,656</u>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Three Months Ended December 31, 2022**

Net change in fund balances - total governmental funds	\$ 141,111,703
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 \$9,966,933 exceeded depreciation \$22,844,494 in the current period.	(12,877,556)
Governmental funds report the entire net sales prices (proceeds) from the sales of capital assets as revenue because they provide current financial resources. The change in net position differs from the change in fund balance by the cost of capital assets removed from service.	(43,429)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Debt issued:	
General obligation and refunding bonds	(30,000,000)
Repayments:	
Principal repayments	1,808,496
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.	95,342,216
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>652,712</u>
Change in net position of governmental activities	<u>\$ 195,994,142</u>

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

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

**Special Revenue Funds**

**Fort Bend County Assistance Districts**

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

**Fort Bend County ESD 100 Agreement**

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

**Juvenile Operations**

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

**Road and Bridge**

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

**Drainage District**

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

**Lateral Road**

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

**Special Revenue Funds (continued)**

**Utility Assistance**

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

**County Law Library**

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

**Gus George Law Academy**

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

**Fort Bend County Historical Commission**

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

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**Special Revenue Funds (continued)**

**District Attorney Bad Check Collection Fee**

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

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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

**Asset Forfeitures**

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

**County Child Abuse Prevention**

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

**Special Revenue Funds (continued)**

**Law Enforcement Officer’s Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Juvenile Probation - State Funds**

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

**Special Revenue Funds (continued)**

**CSCD – Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**Sheriff’s Commissary Fund**

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



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

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 45,002,244	\$ 10,976,347	\$ -	\$ 15,867,097	\$ 5,811,708
Taxes receivable, net	-	-	-	-	4,682,501
Grants receivable	-	-	-	48,420	-
Other receivables	16,880	-	-	472	19,155
Due from other funds	-	-	-	-	6,055,620
<b>Total Assets</b>	<b>\$ 45,019,124</b>	<b>\$ 10,976,347</b>	<b>\$ -</b>	<b>\$ 15,915,989</b>	<b>\$ 16,568,984</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ 110,847	\$ -	\$ -	\$ -	\$ -
Due to other funds	310,608	-	219,237	805,269	490,519
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>421,455</b>	<b>-</b>	<b>219,237</b>	<b>805,269</b>	<b>490,519</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	4,682,502
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,682,502</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	44,597,669	10,976,347	(219,237)	15,110,720	11,395,963
<b>Total Fund Balances</b>	<b>44,597,669</b>	<b>10,976,347</b>	<b>(219,237)</b>	<b>15,110,720</b>	<b>11,395,963</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 45,019,124</b>	<b>\$ 10,976,347</b>	<b>\$ -</b>	<b>\$ 15,915,989</b>	<b>\$ 16,568,984</b>

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

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
<b>Assets</b>					
Cash and cash equivalents	\$ 15,172,972	\$ 1,395,263	\$ 25,506	\$ 1,212,595	\$ 596,552
Taxes receivable, net	2,574,362	-	-	-	-
Grants receivable	-	-	-	-	45,540
Other receivables	-	-	-	-	-
Due from other funds	3,512,456	-	-	33,199	(340)
<b>Total Assets</b>	<u>\$ 21,259,790</u>	<u>\$ 1,395,263</u>	<u>\$ 25,506</u>	<u>\$ 1,245,794</u>	<u>\$ 641,752</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	453,815	-	-	13,987	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>453,815</u>	<u>-</u>	<u>-</u>	<u>13,987</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	2,574,362	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>2,574,362</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	18,231,613	1,395,263	25,506	1,231,807	641,752
<b>Total Fund Balances</b>	<u>18,231,613</u>	<u>1,395,263</u>	<u>25,506</u>	<u>1,231,807</u>	<u>641,752</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 21,259,790</u>	<u>\$ 1,395,263</u>	<u>\$ 25,506</u>	<u>\$ 1,245,794</u>	<u>\$ 641,752</u>

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

	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 11,645	\$ 97,513	\$ 169,672	\$ 55,914	\$ 234,273
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	755	-	-
<b>Total Assets</b>	<u>\$ 11,645</u>	<u>\$ 97,513</u>	<u>\$ 170,427</u>	<u>\$ 55,914</u>	<u>\$ 234,273</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,407	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>1,407</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	11,645	96,106	170,427	55,914	234,273
<b>Total Fund Balances</b>	<u>11,645</u>	<u>96,106</u>	<u>170,427</u>	<u>55,914</u>	<u>234,273</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 11,645</u>	<u>\$ 97,513</u>	<u>\$ 170,427</u>	<u>\$ 55,914</u>	<u>\$ 234,273</u>

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

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
<b>Assets</b>					
Cash and cash equivalents	\$ 28,396	\$ 12,409	\$ 241,203	\$ 6,286,174	\$ 74,692
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	30	-	-	134,577	-
<b>Total Assets</b>	<u>\$ 28,426</u>	<u>\$ 12,409</u>	<u>\$ 241,203</u>	<u>\$ 6,420,751</u>	<u>\$ 74,692</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	14,621	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,621</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	28,426	12,409	241,203	6,406,130	74,692
<b>Total Fund Balances</b>	<u>28,426</u>	<u>12,409</u>	<u>241,203</u>	<u>6,406,130</u>	<u>74,692</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 28,426</u>	<u>\$ 12,409</u>	<u>\$ 241,203</u>	<u>\$ 6,420,751</u>	<u>\$ 74,692</u>

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

	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV- E Foster Care</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 340,331	\$ 6,016,104	\$ 22,241	\$ 121,459	\$ 386,326
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	100	-	-
<b>Total Assets</b>	<u>\$ 340,331</u>	<u>\$ 6,016,104</u>	<u>\$ 22,341</u>	<u>\$ 121,459</u>	<u>\$ 386,326</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 1,212
Due to other funds	23,021	7,066	-	2,438	-
Due to other governments	-	2,810,060	-	-	-
Unearned revenues	-	-	-	-	385,115
<b>Total Liabilities</b>	<u>23,021</u>	<u>2,817,126</u>	<u>-</u>	<u>2,438</u>	<u>386,327</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	317,310	3,198,978	22,341	119,021	(1)
<b>Total Fund Balances</b>	<u>317,310</u>	<u>3,198,978</u>	<u>22,341</u>	<u>119,021</u>	<u>(1)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 340,331</u>	<u>\$ 6,016,104</u>	<u>\$ 22,341</u>	<u>\$ 121,459</u>	<u>\$ 386,326</u>

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

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Assets</b>					
Cash and cash equivalents	\$ 8,096	\$ (1,334,558)	\$ 177,898	\$ 51,299	\$ 94,926
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	1,334,940	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 11,659</u>	<u>\$ 382</u>	<u>\$ 177,898</u>	<u>\$ 51,299</u>	<u>\$ 94,926</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	(246,033)	315	-	59	1,208
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	177,898	51,240	-
<b>Total Liabilities</b>	<u>(246,033)</u>	<u>315</u>	<u>177,898</u>	<u>51,299</u>	<u>1,208</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	257,692	67	-	-	93,718
<b>Total Fund Balances</b>	<u>257,692</u>	<u>67</u>	<u>-</u>	<u>-</u>	<u>93,718</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 11,659</u>	<u>\$ 382</u>	<u>\$ 177,898</u>	<u>\$ 51,299</u>	<u>\$ 94,926</u>

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

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 227,076	\$ 1,993,178	\$ 3,015,400	\$ 2,728,596	\$ 117,120,547
Taxes receivable, net	-	-	-	-	7,256,863
Grants receivable	215,342	-	-	-	1,647,805
Other receivables	-	-	-	-	36,507
Due from other funds	-	75,313	165,178	-	9,976,888
<b>Total Assets</b>	<b>\$ 442,418</b>	<b>\$ 2,068,491</b>	<b>\$ 3,180,578</b>	<b>\$ 2,728,596</b>	<b>\$ 136,038,610</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 112,059
Due to other funds	167,864	26,198	242,612	29,804	2,564,015
Due to other governments	-	-	-	516,464	3,326,524
Unearned revenues	274,553	-	2,937,966	-	3,826,772
<b>Total Liabilities</b>	<b>442,417</b>	<b>26,198</b>	<b>3,180,578</b>	<b>546,268</b>	<b>9,829,370</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	7,256,864
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,256,864</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	1	2,042,293	-	2,182,328	118,952,376
<b>Total Fund Balances</b>	<b>1</b>	<b>2,042,293</b>	<b>-</b>	<b>2,182,328</b>	<b>118,952,376</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 442,418</b>	<b>\$ 2,068,491</b>	<b>\$ 3,180,578</b>	<b>\$ 2,728,596</b>	<b>\$ 136,038,610</b>

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

	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 7,997,397
Sales taxes	1,772,954	-	-	-	-
Fines and fees	-	-	-	-	602,578
Intergovernmental	-	-	-	62,440	-
Earnings on investments	346,595	100,057	-	80,087	49,715
Miscellaneous	-	-	-	682	36,626
<b>Total Revenues</b>	<b>2,119,549</b>	<b>100,057</b>	<b>-</b>	<b>143,209</b>	<b>8,686,316</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	4,086,189	-
Construction and maintenance	429,958	665	219,237	-	5,213,671
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>2,536</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>429,958</b>	<b>3,201</b>	<b>219,237</b>	<b>4,086,189</b>	<b>5,213,671</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,689,591</b>	<b>96,856</b>	<b>(219,237)</b>	<b>(3,942,980)</b>	<b>3,472,645</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,245,976</b>	<b>-</b>
Net Change in Fund Balances	1,689,591	96,856	(219,237)	13,302,996	3,472,645
<b>Fund Balances, Beginning of Year</b>	<b>42,908,078</b>	<b>10,879,491</b>	<b>-</b>	<b>1,807,724</b>	<b>7,923,318</b>
<b>Fund Balances, End of Period</b>	<b>\$ 44,597,669</b>	<b>\$ 10,976,347</b>	<b>\$ (219,237)</b>	<b>\$ 15,110,720</b>	<b>\$ 11,395,963</b>

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

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
<b>Revenues</b>					
Property taxes	\$ 4,653,351	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	98,007	1,685
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	147,424	2,735	14	2,641	383
Miscellaneous	6,730	-	15,430	-	-
<b>Total Revenues</b>	<u>4,807,505</u>	<u>69,639</u>	<u>15,444</u>	<u>100,648</u>	<u>47,608</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	120,398	-
Construction and maintenance	2,911,285	-	-	-	-
Health and human services	-	-	6,994	-	-
Public safety	-	-	-	-	14,375
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,911,285</u>	<u>-</u>	<u>6,994</u>	<u>120,398</u>	<u>14,375</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,896,220	69,639	8,450	(19,750)	33,233
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,896,220	69,639	8,450	(19,750)	33,233
<b>Fund Balances, Beginning of Year</b>	<u>16,335,393</u>	<u>1,325,624</u>	<u>17,056</u>	<u>1,251,557</u>	<u>608,519</u>
<b>Fund Balances, End of Period</b>	<u>\$ 18,231,613</u>	<u>\$ 1,395,263</u>	<u>\$ 25,506</u>	<u>\$ 1,231,807</u>	<u>\$ 641,752</u>

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

	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	2,552	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	7	62	106	35	-
Miscellaneous	-	1,408	(1)	-	2,870
<b>Total Revenues</b>	<u>7</u>	<u>1,470</u>	<u>2,657</u>	<u>35</u>	<u>2,870</u>
<b>Expenditures</b>					
Current:					
General administration	100	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	4,095	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>99</u>	<u>4,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(92)	(2,625)	2,657	35	2,870
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(92)	(2,625)	2,657	35	2,870
<b>Fund Balances, Beginning of Year</b>	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
<b>Fund Balances, End of Period</b>	<u>\$ 11,645</u>	<u>\$ 96,106</u>	<u>\$ 170,427</u>	<u>\$ 55,914</u>	<u>\$ 234,273</u>

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

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	350	-	-	410,109	-
Intergovernmental	4,537	-	70,000	-	-
Earnings on investments	-	7	158	-	879
Miscellaneous	-	2,265	-	-	2,091
<b>Total Revenues</b>	<b>4,887</b>	<b>2,272</b>	<b>70,158</b>	<b>410,109</b>	<b>2,970</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	23,014	249,617	1
Financial administration	-	-	-	-	-
Administration of justice	1,247	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,248</b>	<b>-</b>	<b>23,014</b>	<b>249,617</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>3,639</b>	<b>2,272</b>	<b>47,144</b>	<b>160,492</b>	<b>2,969</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	3,639	2,272	47,144	160,492	2,969
<b>Fund Balances, Beginning of Year</b>	<b>24,787</b>	<b>10,137</b>	<b>194,059</b>	<b>6,245,638</b>	<b>71,723</b>
<b>Fund Balances, End of Period</b>	<b>\$ 28,426</b>	<b>\$ 12,409</b>	<b>\$ 241,203</b>	<b>\$ 6,406,130</b>	<b>\$ 74,692</b>

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

	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV- E Foster Care</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	200	-	-
Intergovernmental	-	9,604	-	-	-
Earnings on investments	220	1,626	-	79	-
Miscellaneous	80,762	870,012	-	-	-
<b>Total Revenues</b>	<b>80,982</b>	<b>881,242</b>	<b>200</b>	<b>79</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General administration	167,311	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	20,354	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,013,482	-	12,842	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>167,311</b>	<b>1,033,836</b>	<b>-</b>	<b>12,842</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(86,329)</b>	<b>(152,594)</b>	<b>200</b>	<b>(12,763)</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(86,329)	(152,594)	200	(12,763)	(1)
<b>Fund Balances, Beginning of Year</b>	<b>403,639</b>	<b>3,351,572</b>	<b>22,141</b>	<b>131,784</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 317,310</b>	<b>\$ 3,198,978</b>	<b>\$ 22,341</b>	<b>\$ 119,021</b>	<b>\$ (1)</b>

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

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	238,541	(305)	6,787	-
Earnings on investments	15	-	304	17	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>15</u>	<u>238,541</u>	<u>(1)</u>	<u>6,804</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	25,734
Construction and maintenance	-	-	-	-	-
Health and human services	23,449	217,464	(1)	-	-
Public safety	-	-	-	6,804	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	21,010	-	-	-
<b>Total Expenditures</b>	<u>23,449</u>	<u>238,474</u>	<u>(1)</u>	<u>6,804</u>	<u>25,734</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	(23,434)	67	-	-	(25,734)
<b>Other Financing Sources (Uses)</b>					
Transfers in	246,033	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>246,033</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	222,599	67	-	-	(25,734)
<b>Fund Balances, Beginning of Year</b>	<u>35,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,452</u>
<b>Fund Balances, End of Period</b>	<u>\$ 257,692</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,718</u>

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

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 12,650,748
Sales taxes	-	-	-	-	1,772,954
Fines and fees	-	250,410	509,079	-	1,874,970
Intergovernmental	701,592	-	621,871	-	1,827,511
Earnings on investments	-	-	11,575	-	744,741
Miscellaneous	-	5,000	4,947	406,918	1,435,740
<b>Total Revenues</b>	<u>701,592</u>	<u>255,410</u>	<u>1,147,472</u>	<u>406,918</u>	<u>20,306,664</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	440,043
Financial administration	-	-	-	-	-
Administration of justice	701,592	114,181	1,147,472	-	6,217,168
Construction and maintenance	-	-	-	-	8,774,816
Health and human services	-	-	-	-	247,906
Public safety	-	-	-	224,613	1,272,117
Libraries and education	-	-	-	-	4,094
<b>Capital Outlay</b>	-	-	-	-	2,536
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	21,010
<b>Total Expenditures</b>	<u>701,592</u>	<u>114,181</u>	<u>1,147,472</u>	<u>224,613</u>	<u>16,979,690</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	-	141,229	-	182,305	3,326,974
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	17,492,009
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,492,009</u>
Net Change in Fund Balances	-	141,229	-	182,305	20,818,983
<b>Fund Balances, Beginning of Year</b>	<u>1</u>	<u>1,901,064</u>	<u>-</u>	<u>2,000,023</u>	<u>98,133,393</u>
<b>Fund Balances, End of Period</b>	<u>\$ 1</u>	<u>\$ 2,042,293</u>	<u>\$ -</u>	<u>\$ 2,182,328</u>	<u>\$ 118,952,376</u>

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

**Capital Project Sub- Funds**

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

<b>Fund Number</b>	<b>Fund Description</b>
750	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**  
**December 31, 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
<b>Assets</b>				
Cash and cash equivalents	\$ 372,357	\$ -	\$ 3,434,361	\$ 16,446,656
Other receivables	-	33,255	-	-
<b>Total Assets</b>	<u>\$ 372,357</u>	<u>\$ 33,255</u>	<u>\$ 3,434,361</u>	<u>\$ 16,446,656</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 492,835	\$ 144,896
Due to other funds	-	1,446,900	215,386	-
<b>Total Liabilities</b>	<u>-</u>	<u>1,446,900</u>	<u>708,221</u>	<u>144,896</u>
<b>Fund Balances</b>				
Restricted	<u>372,357</u>	<u>(1,413,645)</u>	<u>2,726,140</u>	<u>16,301,760</u>
<b>Total Fund Balances</b>	<u>372,357</u>	<u>(1,413,645)</u>	<u>2,726,140</u>	<u>16,301,760</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 372,357</u>	<u>\$ 33,255</u>	<u>\$ 3,434,361</u>	<u>\$ 16,446,656</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
December 31, 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)
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 1,551,462	\$ 1,523,570	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 1,551,462</u>	<u>\$ 1,523,570</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ 1,078,396	\$ -	\$ 26,268
Due to other funds	4,635,276	-	-	2,249,389
<b>Total Liabilities</b>	<u>4,635,276</u>	<u>1,078,396</u>	<u>-</u>	<u>2,275,657</u>
<b>Fund Balances</b>				
Restricted	(4,635,276)	473,066	1,523,570	(2,275,657)
<b>Total Fund Balances</b>	<u>(4,635,276)</u>	<u>473,066</u>	<u>1,523,570</u>	<u>(2,275,657)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 1,551,462</u>	<u>\$ 1,523,570</u>	<u>\$ -</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
December 31, 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
<b>Assets</b>				
Cash and cash equivalents	\$ 141,140	\$ -	\$ 29,931,867	\$ 550,682
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 141,140</u>	<u>\$ -</u>	<u>\$ 29,931,867</u>	<u>\$ 550,682</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ 871,011	\$ -	\$ 2,815,399
Due to other funds	-	3,603,566	-	17,704,695
<b>Total Liabilities</b>	<u>-</u>	<u>4,474,577</u>	<u>-</u>	<u>20,520,094</u>
<b>Fund Balances</b>				
Restricted	141,140	(4,474,577)	29,931,867	(19,969,412)
<b>Total Fund Balances</b>	<u>141,140</u>	<u>(4,474,577)</u>	<u>29,931,867</u>	<u>(19,969,412)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 141,140</u>	<u>\$ -</u>	<u>\$ 29,931,867</u>	<u>\$ 550,682</u>

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

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

	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ 53,952,095
Other receivables	-	-	33,255
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,985,350</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Retainage payable	\$ -	\$ -	\$ 5,428,805
Due to other funds	730,674	181,223	30,767,109
<b>Total Liabilities</b>	<b>730,674</b>	<b>181,223</b>	<b>36,195,914</b>
<b>Fund Balances</b>			
Restricted	(730,674)	(181,223)	17,789,436
<b>Total Fund Balances</b>	<b>(730,674)</b>	<b>(181,223)</b>	<b>17,789,436</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,985,350</b>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Three Months Ended December 31, 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
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	235	12,590	35,916	158,296
Miscellaneous	-	37,350	-	-
<b>Total Revenues</b>	<u>235</u>	<u>49,940</u>	<u>35,916</u>	<u>158,296</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	211,761
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,077	-
<b>Capital Outlay</b>	-	-	497,989	535,265
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>499,066</u>	<u>747,026</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>235</u>	<u>49,940</u>	<u>(463,150)</u>	<u>(588,730)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	235	49,940	(463,150)	(588,730)
<b>Fund Balances, Beginning of Year</b>	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
<b>Fund Balances, End of Period</b>	<u>\$ 372,357</u>	<u>\$ (1,413,645)</u>	<u>\$ 2,726,140</u>	<u>\$ 16,301,760</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Three Months Ended December 31, 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)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	19,337	12,749	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>19,337</u>	<u>12,749</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	25,497
<b>Capital Outlay</b>	97,221	718,314	-	517,117
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>97,221</u>	<u>718,314</u>	<u>-</u>	<u>542,614</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>(97,221)</u>	<u>(698,977)</u>	<u>12,749</u>	<u>(542,614)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(97,221)	(698,977)	12,749	(542,614)
<b>Fund Balances, Beginning of Year</b>	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>	<u>(1,733,043)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (4,635,276)</u>	<u>\$ 473,066</u>	<u>\$ 1,523,570</u>	<u>\$ (2,275,657)</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Three Months Ended December 31, 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
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 12,329
Earnings on investments	89	10,463	60,617	300
Miscellaneous	-	-	-	75
<b>Total Revenues</b>	<u>89</u>	<u>10,463</u>	<u>60,617</u>	<u>12,704</u>
<b>Expenditures</b>				
Current:				
General administration	-	32,310	-	-
Administration of justice	-	6	-	-
Construction and maintenance	-	1,743,793	-	1,425,438
Health and human services	-	4,200	-	-
Public safety	-	128,226	-	-
Parks and recreation	-	1,187	-	-
<b>Capital Outlay</b>	-	2,956,727	-	2,476,941
<b>Debt Service:</b>				
Bond issuance costs	-	-	128,750	-
<b>Total Expenditures</b>	<u>-</u>	<u>4,866,449</u>	<u>128,750</u>	<u>3,902,379</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>89</u>	<u>(4,855,986)</u>	<u>(68,133)</u>	<u>(3,889,675)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	89	(4,855,986)	29,931,867	(3,889,675)
<b>Fund Balances, Beginning of Year</b>	<u>141,051</u>	<u>381,409</u>	<u>-</u>	<u>(16,079,737)</u>
<b>Fund Balances, End of Period</b>	<u>\$ 141,140</u>	<u>\$ (4,474,577)</u>	<u>\$ 29,931,867</u>	<u>\$ (19,969,412)</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Three Months Ended December 31, 2022**

	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ 12,329
Earnings on investments	-	-	310,592
Miscellaneous	-	-	37,425
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>360,346</u>
<b>Expenditures</b>			
Current:			
General administration	-	6,921	39,231
Administration of justice	-	-	6
Construction and maintenance	245,634	-	3,626,626
Health and human services	-	-	4,200
Public safety	-	130	128,356
Parks and recreation	-	-	27,761
<b>Capital Outlay</b>	54,410	174,172	8,028,156
<b>Debt Service:</b>			
Bond issuance costs	-	-	128,750
<b>Total Expenditures</b>	<u>300,044</u>	<u>181,223</u>	<u>11,983,086</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<u>(300,044)</u>	<u>(181,223)</u>	<u>(11,622,740)</u>
<b>Other Financing Sources (Uses)</b>			
General obligation bonds issued	-	-	30,000,000
Premium on general obligation bonds issued	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>30,000,000</u>
Net Change in Fund Balances	(300,044)	(181,223)	18,377,260
<b>Fund Balances, Beginning of Year</b>	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (730,674)</u>	<u>\$ (181,223)</u>	<u>\$ 17,789,437</u>

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

## **BUDGETARY SCHEDULES**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Three Months Ended December 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>
<b>Revenues</b>					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 140,705,309	\$ (173,767,625)	45%
Fines and fees	38,817,436	38,817,436	7,271,058	(31,546,378)	19%
Intergovernmental	3,876,826	3,876,826	502,346	(3,374,480)	13%
Earnings on investments	1,566,852	1,566,852	1,206,633	(360,219)	77%
Miscellaneous	3,223,745	3,223,745	671,817	(2,551,928)	21%
<b>Total Revenues</b>	<u>361,957,793</u>	<u>361,957,793</u>	<u>150,357,163</u>	<u>(211,600,630)</u>	<u>42%</u>
<b>Expenditures</b>					
Current:					
General administration	94,107,018	93,743,366	14,983,373	78,759,993	16%
Financial administration	12,399,374	12,399,374	3,242,323	9,157,051	26%
Administration of justice	100,142,896	100,367,206	24,071,763	76,295,443	24%
Construction and maintenance	4,121,528	4,121,528	872,562	3,248,966	21%
Health and human services	36,008,301	36,048,305	7,481,780	28,566,525	21%
Cooperative services	1,209,740	1,229,877	216,045	1,013,832	18%
Public safety	63,965,059	63,976,950	14,382,662	49,594,288	22%
Parks and recreation	4,924,643	4,958,622	1,232,614	3,726,008	25%
Libraries and education	21,157,038	21,157,038	4,455,254	16,701,784	21%
<b>Capital Outlay</b>	-	33,331	33,314	17	100%
<b>Total Expenditures</b>	<u>338,035,597</u>	<u>338,035,597</u>	<u>70,971,690</u>	<u>267,063,907</u>	<u>21%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,922,196</u>	<u>23,922,196</u>	<u>79,385,473</u>	<u>55,463,277</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	
Transfers (out)	(17,423,978)	(17,423,978)	(17,492,009)	(68,031)	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,423,978)</u>	<u>(17,423,978)</u>	<u>(17,492,009)</u>	<u>(68,031)</u>	
<b>Net Change in Fund Balances</b>					
- budgetary basis	6,498,218	6,498,218	61,893,464	55,395,246	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>					
			398,446		
<b>Fund Balances, Beginning of Year</b>	<u>124,193,260</u>	<u>124,193,260</u>	<u>124,193,260</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 130,691,478</u>	<u>\$ 130,691,478</u>	<u>\$ 186,485,170</u>	<u>\$ 55,793,692</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS**

**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**

*For the Three Months Ended December 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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 150,357,163	\$ 7,659,945	\$ 158,017,110
Expenditures	<u>70,971,690</u>	<u>7,261,499</u>	<u>78,233,189</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,385,473	398,446	79,783,921
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	<u>(17,492,009)</u>	-	<u>(17,492,009)</u>
Other Financing Sources (Uses)	<u>(17,492,009)</u>	-	<u>(17,492,009)</u>
<b>Net Change in Fund Balance</b>	61,893,464	398,446	62,291,912
<b>Fund Balance, Beginning of Year</b>			<u>124,193,258</u>
<b>Fund Balance, End of Period</b>			<u><u>\$ 186,485,170</u></u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 41,404,049	\$ (50,629,171)	45%
Intergovernmental	1,723,750	1,723,750	61,465	(1,662,285)	4%
Earnings on investments	26,000	26,000	132,704	106,704	510%
Miscellaneous	1,297,048	1,297,048	-	(1,297,048)	0%
<b>Total Revenues</b>	<u>95,080,018</u>	<u>95,080,018</u>	<u>41,598,218</u>	<u>(53,481,800)</u>	<u>44%</u>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	68,212,011	68,212,011	1,808,496	66,403,515	3%
Interest and fiscal charges	31,556,930	31,556,930	166,174	31,390,756	1%
Debt issuance costs	-	-	-	-	0%
<b>Total Expenditures</b>	<u>99,983,881</u>	<u>99,983,881</u>	<u>1,974,670</u>	<u>98,009,211</u>	<u>2%</u>
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	39,623,548	44,527,411	
<b>Fund Balances, Beginning of Year</b>	<u>13,742,581</u>	<u>15,049,126</u>	<u>15,049,126</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 8,838,718</u>	<u>\$ 10,145,263</u>	<u>\$ 54,672,674</u>	<u>\$ 44,527,411</u>	

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Three Months Ended December 31, 2022**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 7,997,397	\$ (9,803,413)	45%
Fines and fees	7,488,058	7,488,058	602,578	(6,885,480)	8%
Earnings on investments	10,000	10,000	49,715	39,715	497%
Miscellaneous	220,000	220,000	36,626	(183,374)	17%
<b>Total Revenues</b>	<b>25,518,868</b>	<b>25,518,868</b>	<b>8,686,316</b>	<b>(16,832,552)</b>	<b>34%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	2,626,674	9,799,125	21%
Operating costs	15,735,720	15,735,720	2,582,344	13,153,376	16%
Information technology costs	15,996	15,996	4,651	11,345	29%
Capital acquisitions	197,664	197,664	-	197,664	0%
<b>Total Expenditures</b>	<b>28,375,179</b>	<b>28,375,179</b>	<b>5,213,669</b>	<b>23,161,510</b>	<b>18%</b>
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	3,472,647	6,328,958	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2)	-	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>7,923,318</b>	<b>7,923,318</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 6,364,196</b>	<b>\$ 5,067,007</b>	<b>\$ 11,395,963</b>	<b>\$ 6,328,956</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 8,686,316	\$ -	\$ 8,686,316
Expenditures	5,213,669	2	5,213,671
<b>Net Change in Fund Balance</b>	<b>3,472,647</b>	<b>(2)</b>	<b>3,472,645</b>
<b>Fund Balance, Beginning of Year</b>			<b>7,923,318</b>
<b>Fund Balance, End of Period</b>			<b>\$ 11,395,963</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Three Months Ended December 31, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 4,653,351	\$ (5,791,836)	45%
Earnings on investments	15,000	15,000	147,425	132,425	983%
Miscellaneous	95,000	95,000	6,730	(88,270)	7%
<b>Total Revenues</b>	<u>10,555,187</u>	<u>10,555,187</u>	<u>4,807,506</u>	<u>(5,747,681)</u>	<u>46%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	1,606,682	5,895,623	21%
Operating costs	3,263,223	3,263,223	533,333	2,729,890	16%
Information technology costs	4,100	4,100	1,636	2,464	40%
Capital acquisitions	58,980	58,980	7,199	51,781	12%
<b>Total Expenditures</b>	<u>10,828,608</u>	<u>10,828,608</u>	<u>2,148,850</u>	<u>8,679,758</u>	<u>20%</u>
Net Change in Fund Balances - Budgetary Basis	(273,421)	(273,421)	2,658,656	2,932,077	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(762,436)	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,394,569</u>	<u>16,335,393</u>	<u>16,335,393</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 15,121,148</u>	<u>\$ 16,061,972</u>	<u>\$ 18,231,613</u>	<u>\$ 2,169,641</u>	

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 4,807,506	\$ (1)	\$ 4,807,505
Expenditures	<u>2,148,850</u>	<u>762,435</u>	<u>2,911,285</u>
<b>Net Change in Fund Balance</b>	2,658,656	(762,436)	1,896,220
<b>Fund Balance, Beginning of Year</b>			<u>16,335,393</u>
<b>Fund Balance, End of Period</b>			<u>\$ 18,231,613</u>

**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**  
**December 31, 2022**

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 3,861,021	\$ 14,972,433	\$ 18,833,454
Due from other funds	2,356,254	391,014	2,747,268
Other receivables	-	27,718	27,718
Total Current Assets	<u>6,217,275</u>	<u>15,391,165</u>	<u>21,608,440</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>537,823</u>	-	<u>537,823</u>
Total Noncurrent Assets	<u>537,823</u>	<u>-</u>	<u>537,823</u>
<b>Total Assets</b>	<u>6,755,098</u>	<u>15,391,165</u>	<u>22,146,263</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	<u>-</u>	<u>3,333,792</u>	<u>3,333,792</u>
Total Current Liabilities	<u>-</u>	<u>3,333,792</u>	<u>3,333,792</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>5,978,653</u>	-	<u>5,978,653</u>
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
<b>Total Liabilities</b>	<u>5,978,653</u>	<u>3,333,792</u>	<u>9,312,445</u>
<b>Net Position</b>			
Net investment in capital assets	537,823	-	537,823
Unrestricted	<u>238,622</u>	<u>12,057,373</u>	<u>12,295,995</u>
<b>Total Net Position</b>	<u>\$ 776,445</u>	<u>\$ 12,057,373</u>	<u>\$ 12,833,818</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 15,528,642	\$ 2,136,562	\$ 17,665,204
<b>Total Operating Revenues</b>	<u>15,528,642</u>	<u>2,136,562</u>	<u>17,665,204</u>
<b>Operating Expenses</b>			
Contractual services	233,648	45,598	279,246
Benefits provided	14,619,264	2,106,144	16,725,408
Depreciation	9,553	-	9,553
<b>Total Operating Expenses</b>	<u>14,862,465</u>	<u>2,151,742</u>	<u>17,014,207</u>
<b>Operating Income (Loss)</b>	666,177	(15,180)	650,997
<b>Non-Operating Revenues</b>			
Earnings on investments	1,714	-	1,714
<b>Total Non-Operating Revenues</b>	<u>1,714</u>	<u>-</u>	<u>1,714</u>
Change in Net Position	667,891	(15,180)	652,711
<b>Total Net (Deficit), Beginning of Year</b>	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ 776,445</u>	<u>\$ 12,057,373</u>	<u>\$ 12,833,818</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Three Months Ended December 31, 2022**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 17,906,281	\$ 2,619,974	\$ 20,526,255
Payment of benefits	(14,619,264)	(2,106,144)	(16,725,408)
Payments for services	(478,403)	1,768,895	1,290,492
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>2,808,614</u>	<u>2,282,725</u>	<u>5,091,339</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	1,714	-	1,714
<b>Net Cash Provided by Investing Activities</b>	<u>1,714</u>	<u>-</u>	<u>1,714</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,810,328	2,282,725	5,093,053
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 3,861,022</u>	<u>\$ 14,972,433</u>	<u>\$ 18,833,455</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 666,177	\$ (15,180)	\$ 650,997
Adjustments to operations:			
Depreciation	9,553	-	9,553
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	2,333,241	483,410	2,816,651
Decrease (Increase) in other receivables	44,398	2	44,400
Increase (Decrease) in due to other funds	(244,755)	(65,622)	(310,377)
Increase (Decrease) in benefits payable	-	-	-
<b>Total Adjustments</b>	<u>2,142,437</u>	<u>2,297,905</u>	<u>4,440,342</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 2,808,614</u>	<u>\$ 2,282,725</u>	<u>\$ 5,091,339</u>

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

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

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

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

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

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 23,706,606	\$ 11,750,656	\$ 64,272,001	\$ 99,729,263
<b>Total Assets</b>	<u>23,706,606</u>	<u>11,750,656</u>	<u>64,272,001</u>	<u>99,729,263</u>
<b>Liabilities</b>				
Due to other governments	-	-	-	-
Due to others	<u>235,934</u>	<u>116,507</u>	<u>-</u>	<u>352,441</u>
<b>Total Liabilities</b>	<u>235,934</u>	<u>116,507</u>	<u>-</u>	<u>352,441</u>
<b>Net Position</b>				
Restricted for court activities	23,470,672	11,634,149	-	35,104,821
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>64,272,001</u>	<u>64,272,001</u>
<b>Total Net Position</b>	<u>\$ 23,470,672</u>	<u>\$ 11,634,149</u>	<u>\$ 64,272,001</u>	<u>\$ 99,376,822</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*For the Three Months Ended December 31, 2022*

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Additions</b>				
Court collections	\$ 6,821,693	\$ 1,817,478	\$ -	\$ 8,639,171
Property tax collections	-	-	713,698,759	713,698,759
Earnings of investments	17,240	-	-	17,240
<b>Total Additions</b>	<u>6,838,933</u>	<u>1,817,478</u>	<u>713,698,759</u>	<u>722,355,170</u>
<b>Deductions</b>				
Court activities	4,650,386	3,405,954	-	8,056,340
Property tax disbursements	-	-	650,118,110	650,118,110
<b>Total Deductions</b>	<u>4,650,386</u>	<u>3,405,954</u>	<u>650,118,110</u>	<u>658,174,450</u>
Change in fiduciary net position	2,188,547	(1,588,476)	63,580,649	64,180,720
<b>Net Position - Beginning of Year</b>	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 23,470,672</u>	<u>\$ 11,634,149</u>	<u>\$ 64,272,001</u>	<u>\$ 99,376,822</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**  
December 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
<b>Assets</b>							
Cash and cash equivalents	\$ 5,763,380	\$ 8,365	\$ 156,953,575	\$ 88,918,404	\$ 145,794	\$ 799	\$ 251,790,317
Investments	-	-	8,848,184	-	637,004	-	9,485,188
Miscellaneous receivables	46,035	-	83,624	-	576	-	130,235
Capital assets, not being depreciated	-	-	85,644,799	34,557,983	-	-	120,202,782
Capital assets, net of accumulated depreciation	-	-	204,550,384	136,717,283	-	-	341,267,667
<b>Total Assets</b>	<b>5,809,415</b>	<b>8,365</b>	<b>456,080,566</b>	<b>260,193,670</b>	<b>783,374</b>	<b>799</b>	<b>722,876,189</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	1,805,401	827,737	-	-	2,633,138
Due to primary government	-	-	(3,093,874)	3,746,980	-	-	653,106
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
<b>Total Liabilities</b>	<b>11,316,765</b>	<b>-</b>	<b>274,590,504</b>	<b>196,867,797</b>	<b>1,500</b>	<b>-</b>	<b>482,776,566</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	64,314,348	(17,461,378)	-	-	46,852,970
Debt service	-	-	19,309,729	9,678,070	-	-	28,987,799
Unrestricted	(5,507,350)	8,365	99,936,990	61,903,893	781,874	799	157,124,571
<b>Total Net Position (Deficit)</b>	<b>\$ (5,507,350)</b>	<b>\$ 8,365</b>	<b>\$ 183,561,067</b>	<b>\$ 54,120,585</b>	<b>\$ 781,874</b>	<b>\$ 799</b>	<b>\$ 232,965,340</b>

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS**  
**For the Three Months Ended December 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
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 3,660,729	\$ 7,551,144	\$ 15,600	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	500	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<u>3,661,229</u>	<u>7,551,144</u>	<u>15,600</u>	<u>-</u>	<u>-</u>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	2,482,520	5,183,779	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>2,486,020</u>	<u>5,183,779</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	(5,360)	-	-	-	-
<b>Corporation</b>	<u>(5,360)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals Component Units</b>	<u>\$ 6,141,889</u>	<u>\$ 12,734,923</u>	<u>\$ 15,600</u>	<u>-</u>	<u>-</u>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	6
<b>Total General Revenues</b>				<u>-</u>	<u>6</u>
Changes in Net Position (Deficit)				-	6
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<u>(5,507,350)</u>	<u>8,359</u>
<b>Net Position (Deficit), End of Period</b>				<u>\$ (5,507,350)</u>	<u>\$ 8,365</u>

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

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS**  
**For the Three Months 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	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 3,906,015	\$ -	\$ -	\$ -	\$ 3,906,015
Interest on long-term debt	-	-	-	-	-
Debt service fees	(500)	-	-	-	(500)
<b>Total Fort Bend County Toll Road Authority</b>	<b>3,905,515</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,905,515</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	2,701,259	-	-	2,701,259
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>2,697,759</b>	<b>-</b>	<b>-</b>	<b>2,697,759</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	5,360	5,360
<b>Corporation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,360</b>	<b>5,360</b>
<b>Totals Component Units</b>	<b>3,905,515</b>	<b>2,697,759</b>	<b>-</b>	<b>5,360</b>	<b>6,608,634</b>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	1,401,102	799,213		2	2,200,323
<b>Total General Revenues</b>	<b>1,401,102</b>	<b>799,213</b>	<b>-</b>	<b>2</b>	<b>2,200,323</b>
Changes in Net Position (Deficit)	5,306,617	3,496,972	-	5,362	8,808,957
<b>Net Position (Deficit), Beginning of Year</b>	<b>178,254,450</b>	<b>50,623,613</b>	<b>781,874</b>	<b>(4,563)</b>	<b>224,156,383</b>
<b>Net Position (Deficit), End of Period</b>	<b>\$ 183,561,067</b>	<b>\$ 54,120,585</b>	<b>\$ 781,874</b>	<b>\$ 799</b>	<b>\$ 232,965,340</b>

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

## **Other Financial Information**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS AND NOTES PAYABLE AND DEBT SERVICE REQUIREMENTS**  
December 31, 2022

Primary Government						Principal and Interest to Retirement
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding		
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 7,865,000	\$	8,586,300
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	35,695,000		44,741,250
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	67,170,000		81,966,450
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	57,230,000		75,542,750
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	71,980,000		91,223,350
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	13,140,000		15,116,382
47,550,000	* Combination Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	31,185,000		36,953,876
4,952,549	* Tax and Revenue Certificates of Obligation Taxable Series 2017B (QECB)	3.594	2030	3,935,564		4,563,432
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	46,525,000		64,583,175
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	31,290,000		46,416,525
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	51,945,000		87,406,125
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	26,585,000		35,666,675
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	33,255,000		39,440,159
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	21,080,000		29,895,401
25,405,000	Permanent Improvement Bonds - Drainage Series 2020	3.00 - 5.00	2040	24,530,000		32,897,250
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	43,655,000		75,050,083
33,650,000	Certificates of Obligation, Series 2022	3-00 - 5.00	2042	<u>33,650,000</u>		<u>50,444,827</u>
	<b>Total General Obligation Bonds</b>			<u>\$ 600,715,564</u>	<u>\$</u>	<u>820,494,009</u>
<b>Notes Payable</b>						
\$3,808,978	Mobility Tax Note Series 2017	2.36	2023	\$ 1,174,978	\$	1,202,681
13,000,000	Tax Note Series 2020	1.06	2027	9,660,000		9,969,467
3,384,000	Revenue Anticipation Notes Series 2022	3.5	2029	3,259,000		5,538,220
30,000,000	Tax Note Series 2022	3.5	2029	<u>30,000,000</u>		<u>34,105,500</u>
	<b>Total Tax Notes</b>			<u>\$ 44,093,978</u>	<u>\$</u>	<u>50,815,869</u>



**STATISTICAL SECTION**

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

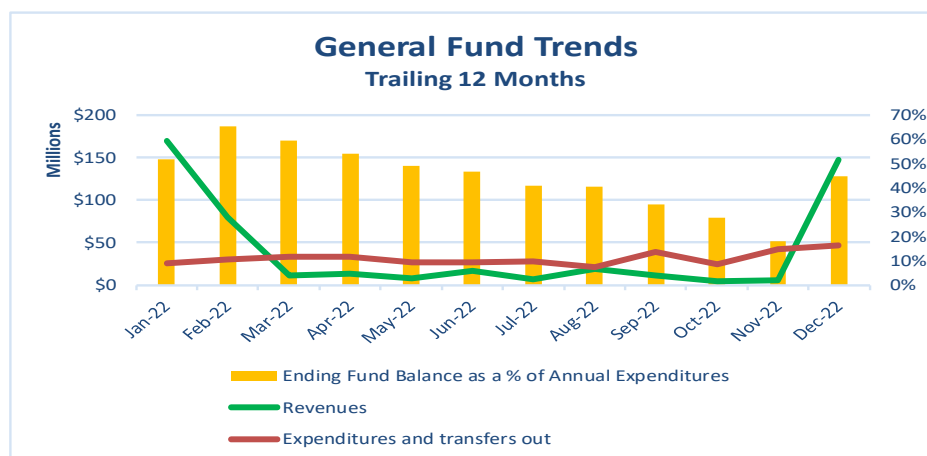
	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Revenues</b>					
Property taxes	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
Sales taxes	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
Fees and fines	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
Intergovernmental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

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

	Fiscal Year				Two Months
	2019	2020	2021	2022	Ended Nov 30, 2023
<b>Revenues</b>					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 194,760,106
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	1,772,954
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	9,493,912
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	13,222,967
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	3,106,808
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	5,696,392
<b>Total Revenues</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>228,053,139</b>
<b>Expenditures</b>					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	15,741,019
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	3,242,323
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	30,737,337
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	13,274,004
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	16,879,475
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	216,045
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	19,121,907
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	1,260,375
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	4,459,348
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	9,885,173
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	1,808,496
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	187,184
Bond issuance costs	355,887	1,094,531	397,559	777,633	128,750
<b>Total Expenditures</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>116,941,436</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>111,111,703</b>
<b>Other Financing Sources (Uses)</b>					
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	-
<b>Total Other Financing Sources (Uses)</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>30,000,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 141,111,703</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	11.23%	12.98%	11.05%	12.29%	1.86%

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

	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22
<b>Revenues</b>						
Property taxes	\$ 163,476,382	\$ 74,331,287	\$ 4,780,563	\$ 3,102,954	\$ 676,476	\$ 525,581
Fines and fees	2,867,177	2,618,196	3,431,098	3,904,954	2,896,958	10,119,451
Intergovernmental	1,699,192	2,172,475	1,437,351	2,365,706	2,729,269	5,130,008
Earnings on investments	128,368	87,144	97,562	142,354	314,906	273,160
Miscellaneous	1,357,712	1,030,385	1,310,166	3,729,505	1,082,083	684,146
<b>Total Revenues</b>	<b>169,528,831</b>	<b>80,239,487</b>	<b>11,056,740</b>	<b>13,245,473</b>	<b>7,699,692</b>	<b>16,732,346</b>
<b>Expenditures</b>						
Current:						
General administration	4,363,635	7,193,953	13,516,404	6,141,637	6,102,009	5,769,353
Financial administration	963,505	963,922	928,904	1,224,747	1,034,411	935,023
Administration of justice	7,548,025	7,813,509	7,141,563	9,652,440	7,372,594	7,589,056
Construction and maintenance	272,002	282,776	299,960	371,908	271,917	284,797
Health and human services	4,986,114	4,908,110	3,769,732	5,096,817	3,805,109	3,843,614
Cooperative services	155,083	67,287	65,725	181,292	66,677	66,536
Public safety	5,099,905	6,254,968	5,676,170	7,393,802	5,475,717	5,536,551
Parks and recreation	430,954	320,191	545,386	482,047	345,307	456,633
Libraries and education	1,370,056	1,597,154	1,547,663	2,033,914	1,546,781	1,438,855
<b>Capital Outlay</b>	<b>706,458</b>	<b>208,146</b>	<b>171,174</b>	<b>540,903</b>	<b>166,705</b>	<b>780,797</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>25,895,737</b>	<b>29,610,016</b>	<b>33,662,681</b>	<b>33,119,507</b>	<b>26,187,227</b>	<b>26,701,215</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>143,633,094</b>	<b>50,629,471</b>	<b>(22,605,941)</b>	<b>(19,874,034)</b>	<b>(18,487,535)</b>	<b>(9,968,869)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	143,633,094	50,629,471	(22,605,941)	(19,874,034)	(18,487,535)	(9,968,869)
<b>Fund Balances, Beginning of Period</b>	<b>51,885,435</b>	<b>195,518,533</b>	<b>246,148,004</b>	<b>223,542,063</b>	<b>203,668,029</b>	<b>185,180,494</b>
<b>Fund Balances, End of Period</b>	<b>\$ 195,518,533</b>	<b>\$ 246,148,004</b>	<b>\$ 223,542,063</b>	<b>\$ 203,668,029</b>	<b>\$ 185,180,494</b>	<b>\$ 175,211,625</b>



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

	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22
<b>Revenues</b>						
Property taxes	\$ (76,109)	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007
Fines and fees	3,044,418	3,341,591	3,912,463	2,183,403	2,751,576	2,683,963
Intergovernmental	2,050,669	19,829,483	5,151,393	891,313	1,082,430	2,278,162
Earnings on investments	333,019	428,917	445,022	499,783	362,054	355,890
Miscellaneous	1,549,934	(5,281,563)	1,647,018	1,126,690	1,424,147	1,672,388
<b>Total Revenues</b>	<b>6,901,931</b>	<b>18,899,854</b>	<b>11,281,547</b>	<b>4,779,507</b>	<b>5,497,191</b>	<b>147,740,410</b>
<b>Expenditures</b>						
Current:						
General administration	6,672,540	1,430,442	6,445,143	4,309,460	4,687,960	6,264,325
Financial administration	947,027	1,031,345	1,339,613	1,064,788	1,074,748	1,102,787
Administration of justice	7,680,084	8,442,852	11,107,262	7,860,431	8,124,001	8,535,731
Construction and maintenance	474,203	369,246	639,584	280,702	291,049	300,811
Health and human services	5,210,680	1,995,648	7,386,348	3,224,028	3,395,285	3,372,923
Cooperative services	156,344	80,780	191,164	72,709	70,819	72,517
Public safety	5,421,177	8,775,811	8,396,303	5,340,175	5,744,324	6,636,935
Parks and recreation	336,861	393,462	473,113	316,795	343,098	572,721
Libraries and education	1,529,172	1,662,822	2,346,890	1,365,069	1,413,255	1,676,930
Capital Outlay	(275,380)	211,906	633,455	389,975	51,646	277,192
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>28,152,708</b>	<b>24,394,314</b>	<b>38,958,875</b>	<b>24,224,132</b>	<b>25,196,185</b>	<b>28,812,872</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(21,250,777)</b>	<b>(5,494,460)</b>	<b>(27,677,328)</b>	<b>(19,444,625)</b>	<b>(19,698,994)</b>	<b>118,927,538</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	18,482	1,720	-	-	-
Transfers (out)	-	-	-	-	(17,492,009)	-
Debt issuance	-	3,384,000	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,402,482</b>	<b>1,720</b>	<b>-</b>	<b>(17,492,009)</b>	<b>(17,492,009)</b>
Net Change in Fund Balances	(21,250,777)	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)	101,435,529
<b>Fund Balances, Beginning of Period</b>	<b>175,211,625</b>	<b>153,960,848</b>	<b>151,868,870</b>	<b>124,193,262</b>	<b>104,748,637</b>	<b>67,557,634</b>
<b>Fund Balances, End of Period</b>	<b>\$ 153,960,848</b>	<b>\$ 151,868,870</b>	<b>\$ 124,193,262</b>	<b>\$ 104,748,637</b>	<b>\$ 67,557,634</b>	<b>\$ 168,993,163</b>

