

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

For the Four Months Ended January 31, 2023



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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April 3, 2023

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

The Monthly Financial Report (the "MFR") for the Four Months Ended January 31, 2023, 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

January 31, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 616,336,415	\$ 103,083	\$ 616,439,498	\$ 250,032,026
Investments	-	-	-	9,613,964
Receivables:				
Taxes, net	22,284,697	-	22,284,697	-
Grants	5,621,093	-	5,621,093	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,926,799	-	31,926,799	130,235
Internal Balances	1,044,420	(1,044,420)	-	-
Prepaid items	13,601	-	13,601	-
Due from component units	2,863,272	-	2,863,272	-
Due from primary government	-	-	-	-
Net pension asset	32,298,711	-	32,298,711	-
Capital assets, not being depreciated	653,745,790	1,095,120	654,840,910	126,036,055
Capital assets, net of accumulated depreciation	2,544,187,201	-	2,544,187,201	340,302,673
Total Assets	3,946,991,107	153,783	3,947,144,890	726,114,953
Deferred Outflows of Resources				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	149,835,122	-	149,835,122	-
Total Deferred Outflows of Resources	151,874,043	-	151,874,043	2,071,005
Liabilities				
Accounts payable and accrued expenses	12,167,807	-	12,167,807	16,864
Retainage payable	5,535,770	153,783	5,689,553	2,913,975
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	71,371,379	-	71,371,379	-
Due to primary government	-	-	-	2,863,273
Due to other governments	17,959,639	-	17,959,639	-
Long-term Liabilities:				
Long-term liabilities due within one-year	42,503,014	-	42,503,014	12,535,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	819,912,488	-	819,912,488	465,514,660
Total OPEB liability	495,366,734	-	495,366,734	-
Total Liabilities	1,468,087,358	153,783	1,468,241,141	485,267,570
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	9,205,288
Deferred inflows related to post-employment benefits	332,018,632	-	332,018,632	-
Total Deferred Inflows of Resources	332,018,632	-	332,018,632	9,205,288
Net Position (Deficit)				
Net investment in capital assets	2,361,802,354	-	2,361,802,354	46,028,130
Restricted for:				
Debt service	125,072,463	-	125,072,463	29,178,033
Construction and maintenance	94,842,901	-	94,842,901	-
Other	42,476,443	-	42,476,443	-
Unrestricted	(325,435,001)	-	(325,435,001)	158,506,937
Total Net Position	\$ 2,298,759,160	\$ -	\$ 2,298,759,160	\$ 233,713,100

January 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2023

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Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 29,159,064	\$ 2,645,392	\$ 254,167	\$ -
Financial administration	4,491,907	346,321	-	-
Administration of justice	43,842,792	3,608,953	2,859,032	-
Construction and maintenance	36,840,059	842,861	-	282,602
Health and human services	31,521,038	4,172,074	18,177,759	-
Cooperative services	322,494	-	-	-
Public safety	27,139,148	5,390,404	2,036,534	-
Parks and recreation	3,636,283	64,920	135,000	-
Libraries and education	6,694,113	34,279	1,902	-
Interest on long-term debt	405,749	-	-	-
Total governmental activities	184,052,647	17,105,204	23,464,394	282,602
Business-Type Activities				
EPICenter Operations	-	-	-	-
Total Primary Government	\$ 184,052,647	\$ 17,105,204	\$ 23,464,394	\$ 282,602
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	5,217,862	8,828,111	-	18,612
FB Grand Parkway Toll Road Authority	3,470,638	6,133,993	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 8,683,140	\$ 14,962,104	\$ -	\$ 18,612

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2023

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Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (26,259,505)		\$ (26,259,505)	
Financial administration	(4,145,586)		(4,145,586)	
Administration of justice	(37,374,807)		(37,374,807)	
Construction and maintenance	(35,714,596)		(35,714,596)	
Health and human services	(9,171,205)		(9,171,205)	
Cooperative services	(322,494)		(322,494)	
Public safety	(19,712,210)		(19,712,210)	
Parks and recreation	(3,436,363)		(3,436,363)	
Libraries and education	(6,657,932)		(6,657,932)	
Interest on long-term debt	(405,749)		(405,749)	
Total governmental activities	(143,200,447)		(143,200,447)	
Business-Type Activities				
EPICenter Operations		\$ -	-	
Total Primary Government	(143,200,447)	-	(143,200,447)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				3,628,861
FB Grand Parkway Toll Road Authority				2,663,355
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
Total Component Units				6,297,576
General Revenues:				
Property taxes, penalties, and interest	370,311,179	-	370,311,179	-
Sales taxes	2,984,385	-	2,984,385	-
Earnings on investments	5,007,479	-	5,007,479	3,259,141
Miscellaneous	2,807,984	-	2,807,984	-
Total General Revenues	381,111,027	-	381,111,027	3,259,141
Changes in Net Position	237,910,580	-	237,910,580	9,556,717
Net Position, Beginning of Year, as restated	2,060,848,580	-	2,060,848,580	224,156,383
Net Position, End of Period	\$ 2,298,759,160	\$ -	\$ 2,298,759,160	\$ 233,713,100

January 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

January 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 266,053,860	\$ 79,450,213	\$ 53,720,015	\$ 68,066,690	\$ 130,818,224	\$ 598,109,002
Taxes receivable, net	16,671,340	3,633,937	-	-	1,979,419	22,284,696
Grants receivable	4,132,342	-	-	-	1,488,752	5,621,094
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	665,327	31,145,696	49,961	-	38,097	31,899,081
Due from other funds	36,230,744	14,113,144	-	-	4,817,368	55,161,256
Due from component units	2,863,272	-	-	-	-	2,863,272
Prepaid items	13,601	-	-	-	-	13,601
Total Assets	<u>\$ 363,299,594</u>	<u>\$ 128,342,990</u>	<u>\$ 53,769,976</u>	<u>\$ 68,066,690</u>	<u>\$ 139,141,860</u>	<u>\$ 752,621,110</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 2,839,323	\$ -	\$ -	\$ -	\$ -	\$ 2,839,323
Retainage payable	20,087	-	5,395,761	-	119,923	5,535,771
Due to other funds	14,750,619	-	36,494,148	2,896,196	3,448,415	57,589,378
Due to other governments	14,268,189	-	-	-	3,729,906	17,998,095
Unearned revenues	2,698,743	-	-	65,170,494	3,479,726	71,348,963
Total Liabilities	<u>34,576,961</u>	<u>-</u>	<u>41,889,909</u>	<u>68,066,690</u>	<u>10,777,970</u>	<u>155,311,530</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	16,671,340	3,633,937	-	-	1,979,420	22,284,697
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
Total Deferred Inflows of Resources	<u>53,340,448</u>	<u>34,956,939</u>	<u>-</u>	<u>-</u>	<u>1,979,420</u>	<u>90,276,807</u>
Fund Balances						
Nonspendable	13,601	-	-	-	-	13,601
Restricted	10,918,946	93,386,051	11,880,067	-	126,400,398	242,585,462
Committed	11,756,312	-	-	-	-	11,756,312
Unassigned	252,693,326	-	-	-	(15,928)	252,677,398
Total Fund Balances	<u>275,382,185</u>	<u>93,386,051</u>	<u>11,880,067</u>	<u>-</u>	<u>126,384,470</u>	<u>507,032,773</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 363,299,594</u>	<u>\$ 128,342,990</u>	<u>\$ 53,769,976</u>	<u>\$ 68,066,690</u>	<u>\$ 139,141,860</u>	<u>\$ 752,621,110</u>

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

Total fund balances, governmental funds	\$ 507,032,773
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	3,197,398,353
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	90,276,808
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Bonds, notes and leases payable	(774,232,951)
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.	12,949,867
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Net Position of Governmental Activities	<u>\$ 2,298,759,160</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Four Months Ended January 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 257,869,856	\$ 75,815,959	\$ -	\$ -	\$ 23,115,468	\$ 356,801,283
Sales taxes	-	-	-	-	2,984,385	2,984,385
Fines and fees	10,235,571	-	-	-	2,362,406	12,597,977
Intergovernmental	6,465,083	4,061,465	12,329	14,265,792	2,815,691	27,620,360
Earnings on investments	1,999,227	365,372	515,243	972,635	1,152,678	5,005,155
Miscellaneous	5,474,678	442,441	56,075	-	1,745,800	7,718,994
Total Revenues	282,044,415	80,685,237	583,647	15,238,427	34,176,428	412,728,154
Expenditures						
Current:						
General administration	27,274,805	-	409,362	-	631,828	28,315,995
Financial administration	4,380,695	-	-	-	4,570	4,385,265
Administration of justice	32,650,279	-	76,195	-	8,518,406	41,244,880
Construction and maintenance	1,177,493	-	4,642,269	-	12,574,833	18,394,595
Health and human services	15,228,594	-	16,198	14,096,484	333,179	29,674,455
Cooperative services	284,566	-	-	-	-	284,566
Public safety	23,719,466	-	128,931	-	1,287,610	25,136,007
Parks and recreation	1,596,501	-	53,134	-	-	1,649,635
Libraries and education	6,022,765	-	-	-	5,377	6,028,142
Capital Outlay	1,028,315	210,343	12,660,917	1,141,943	2,536	15,044,054
Debt Service:						
Principal	-	2,130,332	-	-	-	2,130,332
Interest and fiscal charges	-	217,979	-	-	59,021	277,000
Debt issuance costs	-	-	128,750	-	-	128,750
Total Expenditures	113,363,479	2,558,654	18,115,756	15,238,427	23,417,360	172,693,676
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	168,680,936	78,126,583	(17,532,109)	-	10,759,068	240,034,478
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	17,492,009	17,492,009
Transfers (out)	(17,492,009)	-	-	-	-	(17,492,009)
General obligation bonds and notes issued	-	-	30,000,000	-	-	30,000,000
Lease initiation	-	210,343	-	-	-	210,343
Total Other Financing Sources (Uses)	(17,492,009)	210,343	30,000,000	-	17,492,009	30,210,343
Net Change in Fund Balances	151,188,927	78,336,926	12,467,891	-	28,251,077	270,244,821
Fund Balances, Beginning of Year	124,193,258	15,049,125	(587,823)	-	98,133,393	236,787,953
Fund Balances, End of Period	\$ 275,382,185	\$ 93,386,051	\$ 11,880,067	\$ -	\$ 126,384,470	\$ 507,032,774

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 Four Months Ended January 31, 2023**

Net change in fund balances - total governmental funds	\$ 270,244,821
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 \$16,211,186 exceeded depreciation \$30,473,207 in the current period.	(14,262,017)
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)
Leases and capital financing	(210,343)
Repayments:	
Principal repayments	2,130,332
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.	9,282,455
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.	768,761
Change in net position of governmental activities	<u>\$ 237,910,580</u>

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

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

Fort Bend County ESD 100 Agreement

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

Juvenile Operations

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

Utility Assistance

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

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

District Attorney Bad Check Collection Fee

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

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

County Child Abuse Prevention

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

Special Revenue Funds (continued)

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

FORT BEND COUNTY, TEXAS**NON-MAJOR FUND DESCRIPTIONS (continued)****Special Revenue Funds (continued)****CSCD – Pre-trial Bond**

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

Adult Probation - State Funds

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

Sheriff's Commissary Fund

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



FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 46,343,394	\$ 11,017,898	\$ 203,309	\$ 14,816,906	\$ 13,548,871
Taxes receivable, net	-	-	-	-	1,314,231
Grants receivable	-	-	-	21,685	-
Other receivables	16,880	-	-	2,736	18,481
Due from other funds	-	-	-	-	2,794,689
Total Assets	<u>\$ 46,360,274</u>	<u>\$ 11,017,898</u>	<u>\$ 203,309</u>	<u>\$ 14,841,327</u>	<u>\$ 17,676,272</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 110,847	\$ -	\$ -	\$ -	\$ -
Due to other funds	294,437	-	219,237	1,066,559	952,244
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>405,284</u>	<u>-</u>	<u>219,237</u>	<u>1,066,559</u>	<u>952,244</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,314,231
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,314,231</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	45,954,990	11,017,898	(15,928)	13,774,768	15,409,797
Total Fund Balances	<u>45,954,990</u>	<u>11,017,898</u>	<u>(15,928)</u>	<u>13,774,768</u>	<u>15,409,797</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 46,360,274</u>	<u>\$ 11,017,898</u>	<u>\$ 203,309</u>	<u>\$ 14,841,327</u>	<u>\$ 17,676,272</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 20,027,386	\$ 1,399,247	\$ 25,591	\$ 1,214,709	\$ 590,995
Taxes receivable, net	665,188	-	-	-	-
Grants receivable	-	-	-	-	45,540
Other receivables	-	-	-	-	-
Due from other funds	1,575,048	-	-	34,083	814
Total Assets	<u>\$ 22,267,622</u>	<u>\$ 1,399,247</u>	<u>\$ 25,591</u>	<u>\$ 1,248,792</u>	<u>\$ 637,349</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	541,464	-	-	20,745	735
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>541,464</u>	<u>-</u>	<u>-</u>	<u>20,745</u>	<u>735</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	665,189	-	-	-	-
Total Deferred Inflows of Resources	<u>665,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	21,060,969	1,399,247	25,591	1,228,047	636,614
Total Fund Balances	<u>21,060,969</u>	<u>1,399,247</u>	<u>25,591</u>	<u>1,228,047</u>	<u>636,614</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,267,622</u>	<u>\$ 1,399,247</u>	<u>\$ 25,591</u>	<u>\$ 1,248,792</u>	<u>\$ 637,349</u>

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 11,633	\$ 96,268	\$ 170,464	\$ 55,926	\$ 235,563
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,040	-	-
Total Assets	<u>\$ 11,633</u>	<u>\$ 96,268</u>	<u>\$ 171,504</u>	<u>\$ 55,926</u>	<u>\$ 235,563</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	930	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>930</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	11,633	95,338	171,504	55,926	235,563
Total Fund Balances	<u>11,633</u>	<u>95,338</u>	<u>171,504</u>	<u>55,926</u>	<u>235,563</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,633</u>	<u>\$ 96,268</u>	<u>\$ 171,504</u>	<u>\$ 55,926</u>	<u>\$ 235,563</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Assets					
Cash and cash equivalents	\$ 28,426	\$ 664	\$ 233,538	\$ 6,277,148	\$ 73,042
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	5	-	-	128,014	-
Total Assets	<u>\$ 28,431</u>	<u>\$ 664</u>	<u>\$ 233,538</u>	<u>\$ 6,405,162</u>	<u>\$ 73,042</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	3,724	-	-	41,701	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>3,724</u>	<u>-</u>	<u>-</u>	<u>41,701</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	24,707	664	233,538	6,363,461	73,042
Total Fund Balances	<u>24,707</u>	<u>664</u>	<u>233,538</u>	<u>6,363,461</u>	<u>73,042</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,431</u>	<u>\$ 664</u>	<u>\$ 233,538</u>	<u>\$ 6,405,162</u>	<u>\$ 73,042</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Assets					
Cash and cash equivalents	\$ 330,182	\$ 6,667,238	\$ 22,341	\$ 119,047	\$ 236,903
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 330,182</u>	<u>\$ 6,667,238</u>	<u>\$ 22,341</u>	<u>\$ 119,047</u>	<u>\$ 236,903</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 9,076
Due to other funds	23,107	10,109	-	443	-
Due to other governments	-	3,180,711	-	-	-
Unearned revenues	-	-	-	-	227,827
Total Liabilities	<u>23,107</u>	<u>3,190,820</u>	<u>-</u>	<u>443</u>	<u>236,903</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	307,075	3,476,418	22,341	118,604	-
Total Fund Balances	<u>307,075</u>	<u>3,476,418</u>	<u>22,341</u>	<u>118,604</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 330,182</u>	<u>\$ 6,667,238</u>	<u>\$ 22,341</u>	<u>\$ 119,047</u>	<u>\$ 236,903</u>

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

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	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets					
Cash and cash equivalents	\$ 5,908	\$ (1,327,688)	\$ 177,935	\$ 51,310	\$ 89,074
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	1,332,910	-	-	85,054
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 9,471	\$ 5,222	\$ 177,935	\$ 51,310	\$ 174,128
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	(243,313)	5,222	-	(34)	358
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	177,898	51,344	-
Total Liabilities	(243,313)	5,222	177,898	51,310	358
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	252,784	-	37	-	173,770
Total Fund Balances	252,784	-	37	-	173,770
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,471	\$ 5,222	\$ 177,935	\$ 51,310	\$ 174,128

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 477,891	\$ 2,033,008	\$ 2,804,876	\$ 2,759,221	\$ 130,818,224
Taxes receivable, net	-	-	-	-	1,979,419
Grants receivable	-	-	-	-	1,488,752
Other receivables	-	-	-	-	38,097
Due from other funds	-	86,934	196,741	-	4,817,368
Total Assets	<u>\$ 477,891</u>	<u>\$ 2,119,942</u>	<u>\$ 3,001,617</u>	<u>\$ 2,759,221</u>	<u>\$ 139,141,860</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 119,923
Due to other funds	216,280	26,198	240,571	27,698	3,448,415
Due to other governments	-	-	-	549,195	3,729,906
Unearned revenues	261,611	-	2,761,046	-	3,479,726
Total Liabilities	<u>477,891</u>	<u>26,198</u>	<u>3,001,617</u>	<u>576,893</u>	<u>10,777,970</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,979,420
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,979,420</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	2,093,744	-	2,182,328	126,384,470
Total Fund Balances	<u>-</u>	<u>2,093,744</u>	<u>-</u>	<u>2,182,328</u>	<u>126,384,470</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 477,891</u>	<u>\$ 2,119,942</u>	<u>\$ 3,001,617</u>	<u>\$ 2,759,221</u>	<u>\$ 139,141,860</u>

FORT BEND COUNTY, TEXAS

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

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 14,646,314
Sales taxes	2,984,385	-	-	-	-
Fines and fees	-	-	-	-	641,851
Intergovernmental	-	-	203,309	81,685	-
Earnings on investments	508,821	141,608	-	143,234	92,427
Miscellaneous	-	-	-	814	47,045
Total Revenues	3,493,206	141,608	203,309	225,733	15,427,637
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	5,504,665	-
Construction and maintenance	446,294	665	219,237	-	7,941,158
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	2,536	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	446,294	3,201	219,237	5,504,665	7,941,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,046,912	138,407	(15,928)	(5,278,932)	7,486,479
Other Financing Sources (Uses)					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	17,245,976	-
Net Change in Fund Balances	3,046,912	138,407	(15,928)	11,967,044	7,486,479
Fund Balances, Beginning of Year	42,908,078	10,879,491	-	1,807,724	7,923,318
Fund Balances, End of Period	\$ 45,954,990	\$ 11,017,898	\$ (15,928)	\$ 13,774,768	\$ 15,409,797

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

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 8,469,154	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	132,857	2,505
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	217,171	6,719	19	6,586	509
Miscellaneous	6,730	-	15,632	-	-
Total Revenues	8,693,055	73,623	15,651	139,443	48,554
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	162,953	-
Construction and maintenance	3,967,479	-	-	-	-
Health and human services	-	-	7,116	-	-
Public safety	-	-	-	-	20,459
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	3,967,479	-	7,116	162,953	20,459
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,725,576	73,623	8,535	(23,510)	28,095
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	4,725,576	73,623	8,535	(23,510)	28,095
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	\$ 21,060,969	\$ 1,399,247	\$ 25,591	\$ 1,228,047	\$ 636,614

FORT BEND COUNTY, TEXAS

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

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	(1)	3,592	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	10	83	142	47	-
Miscellaneous	-	1,902	-	-	4,160
Total Revenues	10	1,984	3,734	47	4,160
Expenditures					
Current:					
General administration	114	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	5,377	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	114	5,377	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104)	(3,393)	3,734	47	4,160
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(104)	(3,393)	3,734	47	4,160
Fund Balances, Beginning of Year	11,737	98,731	167,770	55,879	231,403
Fund Balances, End of Period	\$ 11,633	\$ 95,338	\$ 171,504	\$ 55,926	\$ 235,563

FORT BEND COUNTY, TEXAS

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

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	355	-	-	538,123	-
Intergovernmental	4,537	-	70,000	-	-
Earnings on investments	-	9	208	-	1,755
Miscellaneous	-	2,925	-	-	4,135
Total Revenues	4,892	2,934	70,208	538,123	5,890
Expenditures					
Current:					
General administration	-	12,407	30,729	410,960	1
Financial administration	-	-	-	-	4,570
Administration of justice	4,971	-	-	9,340	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	4,972	12,407	30,729	420,300	4,571
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(80)	(9,473)	39,479	117,823	1,319
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(80)	(9,473)	39,479	117,823	1,319
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	\$ 24,707	\$ 664	\$ 233,538	\$ 6,363,461	\$ 73,042

FORT BEND COUNTY, TEXAS

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

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	200	-	-
Intergovernmental	-	9,604	-	-	157,288
Earnings on investments	291	2,313	-	105	-
Miscellaneous	80,762	1,164,090	-	-	-
Total Revenues	81,053	1,176,007	200	105	157,288
Expenditures					
Current:					
General administration	177,617	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	28,620	-	-	157,288
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,022,541	-	13,285	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	177,617	1,051,161	-	13,285	157,288
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,564)	124,846	200	(13,180)	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(96,564)	124,846	200	(13,180)	-
Fund Balances, Beginning of Year	403,639	3,351,572	22,141	131,784	-
Fund Balances, End of Period	\$ 307,075	\$ 3,476,418	\$ 22,341	\$ 118,604	\$ -

FORT BEND COUNTY, TEXAS

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

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	356,725	(305)	6,683	85,054
Earnings on investments	17	-	342	28	-
Miscellaneous	-	-	-	-	-
Total Revenues	17	356,725	37	6,711	85,054
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	30,736
Construction and maintenance	-	-	-	-	-
Health and human services	28,359	297,704	-	-	-
Public safety	-	-	-	6,711	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	59,021	-	-	-
Total Expenditures	28,359	356,725	-	6,711	30,736
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(28,342)	-	37	-	54,318
Other Financing Sources (Uses)					
Transfers in	246,033	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	246,033	-	-	-	-
Net Change in Fund Balances	217,691	-	37	-	54,318
Fund Balances, Beginning of Year	35,093	-	-	-	119,452
Fund Balances, End of Period	\$ 252,784	\$ -	\$ 37	\$ -	\$ 173,770

FORT BEND COUNTY, TEXAS

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

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 23,115,468
Sales taxes	-	-	-	-	2,984,385
Fines and fees	-	337,344	705,580	-	2,362,406
Intergovernmental	929,876	-	798,791	-	2,815,691
Earnings on investments	-	-	30,234	-	1,152,678
Miscellaneous	-	5,000	5,687	406,918	1,745,800
Total Revenues	929,876	342,344	1,540,292	406,918	34,176,428
Expenditures					
Current:					
General administration	-	-	-	-	631,828
Financial administration	-	-	-	-	4,570
Administration of justice	929,877	149,664	1,540,292	-	8,518,406
Construction and maintenance	-	-	-	-	12,574,833
Health and human services	-	-	-	-	333,179
Public safety	-	-	-	224,613	1,287,610
Libraries and education	-	-	-	-	5,377
Capital Outlay	-	-	-	-	2,536
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	59,021
Total Expenditures	929,877	149,664	1,540,292	224,613	23,417,360
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1)	192,680	-	182,305	10,759,068
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	17,492,009
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	17,492,009
Net Change in Fund Balances	(1)	192,680	-	182,305	28,251,077
Fund Balances, Beginning of Year	1	1,901,064	-	2,000,023	98,133,393
Fund Balances, End of Period	\$ -	\$ 2,093,744	\$ -	\$ 2,182,328	\$ 126,384,470

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
750	Mission Bend/4 Corners (FBCAD #6)
754	Central Appraisal District Phase 2 Expansion
756	Facilities Bonds
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
January 31, 2023

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Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4	Central Appraisal		Drainage District
	Corners (FBCAD #6)	District Phase 2	Facilities Bonds	2020 Permanent
		Expansion		Imp. Bonds
Assets				
Cash and cash equivalents	\$ 372,436	\$ -	\$ 3,121,664	\$ 16,396,491
Other receivables	-	49,961	-	-
Total Assets	<u>\$ 372,436</u>	<u>\$ 49,961</u>	<u>\$ 3,121,664</u>	<u>\$ 16,396,491</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 497,779	\$ 191,948
Due to other funds	-	1,446,900	-	8,945
Total Liabilities	<u>-</u>	<u>1,446,900</u>	<u>497,779</u>	<u>200,893</u>
Fund Balances				
Restricted	372,436	(1,396,939)	2,623,885	16,195,598
Total Fund Balances	<u>372,436</u>	<u>(1,396,939)</u>	<u>2,623,885</u>	<u>16,195,598</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 372,436</u>	<u>\$ 49,961</u>	<u>\$ 3,121,664</u>	<u>\$ 16,396,491</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
January 31, 2023

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Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District - Tax Notes / CO	Certificates of Obligation 2020A	Tax Notes Series 2020	Parks Bonds (2020 Election)
Assets				
Cash and cash equivalents	\$ -	\$ 1,557,345	\$ 1,528,768	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 1,557,345</u>	<u>\$ 1,528,768</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 1,078,396	\$ -	\$ 37,132
Due to other funds	4,635,276	204,257	-	2,482,909
Total Liabilities	<u>4,635,276</u>	<u>1,282,653</u>	<u>-</u>	<u>2,520,041</u>
Fund Balances				
Restricted	(4,635,276)	274,692	1,528,768	(2,520,041)
Total Fund Balances	<u>(4,635,276)</u>	<u>274,692</u>	<u>1,528,768</u>	<u>(2,520,041)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 1,557,345</u>	<u>\$ 1,528,768</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
January 31, 2023

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Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes Series 2021	2021 County Bond Projects	2022 FBCO Tax Note	Mobility 2022 Projects
Assets				
Cash and cash equivalents	\$ 141,170	\$ -	\$ 30,045,141	\$ 557,000
Other receivables	-	-	-	-
Total Assets	<u>\$ 141,170</u>	<u>\$ -</u>	<u>\$ 30,045,141</u>	<u>\$ 557,000</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 883,518	\$ -	\$ 2,669,858
Due to other funds	-	5,759,124	-	18,669,655
Total Liabilities	<u>-</u>	<u>6,642,642</u>	<u>-</u>	<u>21,339,513</u>
Fund Balances				
Restricted	<u>141,170</u>	<u>(6,642,642)</u>	<u>30,045,141</u>	<u>(20,782,513)</u>
Total Fund Balances	<u>141,170</u>	<u>(6,642,642)</u>	<u>30,045,141</u>	<u>(20,782,513)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 141,170</u>	<u>\$ -</u>	<u>\$ 30,045,141</u>	<u>\$ 557,000</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
January 31, 2023

Page 4 of 4

	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
Assets			
Cash and cash equivalents	\$ -	\$ -	\$ 53,720,015
Other receivables	-	-	49,961
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,769,976</u>
Liabilities and Fund Balances			
Liabilities			
Retainage payable	\$ -	\$ 37,130	\$ 5,395,761
Due to other funds	1,931,789	1,355,293	36,494,148
Total Liabilities	<u>1,931,789</u>	<u>1,392,423</u>	<u>41,889,909</u>
Fund Balances			
Restricted	(1,931,789)	(1,392,423)	11,880,067
Total Fund Balances	<u>(1,931,789)</u>	<u>(1,392,423)</u>	<u>11,880,067</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,769,976</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 Four Months Ended January 31, 2023

Page 1 of 4

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4	Central Appraisal		Drainage District
	Corners (FBCAD #6)	District Phase 2	Facilities Bonds	2020 Permanent
		Expansion		Imp. Bonds
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	314	16,846	48,256	221,770
Miscellaneous	-	49,800	-	-
Total Revenues	314	66,646	48,256	221,770
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	368,535
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,077	-
Capital Outlay	-	-	612,584	548,127
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	-	-	613,661	916,662
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	314	66,646	(565,405)	(694,892)
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	314	66,646	(565,405)	(694,892)
Fund Balances, Beginning of Year	372,122	(1,463,585)	3,189,290	16,890,490
Fund Balances, End of Period	\$ 372,436	\$ (1,396,939)	\$ 2,623,885	\$ 16,195,598

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 Four Months Ended January 31, 2023

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Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District - Tax Notes / CO	Certificates of Obligation 2020A	Tax Notes Series 2020	Parks Bonds (2020 Election)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	25,220	17,947	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>25,220</u>	<u>17,947</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	50,870
Capital Outlay	97,221	922,571	-	736,128
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>97,221</u>	<u>922,571</u>	<u>-</u>	<u>786,998</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(97,221)</u>	<u>(897,351)</u>	<u>17,947</u>	<u>(786,998)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(97,221)	(897,351)	17,947	(786,998)
Fund Balances, Beginning of Year	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>	<u>(1,733,043)</u>
Fund Balances, End of Period	<u>\$ (4,635,276)</u>	<u>\$ 274,692</u>	<u>\$ 1,528,768</u>	<u>\$ (2,520,041)</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 Four Months Ended January 31, 2023

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Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes Series 2021	2021 County Bond Projects	2022 FBCO Tax Note	Mobility 2022 Projects
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 12,329
Earnings on investments	119	10,463	173,891	417
Miscellaneous	-	-	-	6,275
Total Revenues	<u>119</u>	<u>10,463</u>	<u>173,891</u>	<u>19,021</u>
Expenditures				
Current:				
General administration	-	401,772	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	1,751,997	-	1,725,468
Health and human services	-	16,198	-	-
Public safety	-	128,801	-	-
Parks and recreation	-	1,187	-	-
Capital Outlay	-	4,729,078	-	2,996,329
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	<u>-</u>	<u>7,034,514</u>	<u>128,750</u>	<u>4,721,797</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>119</u>	<u>(7,024,051)</u>	<u>45,141</u>	<u>(4,702,776)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	119	(7,024,051)	30,045,141	(4,702,776)
Fund Balances, Beginning of Year	<u>141,051</u>	<u>381,409</u>	<u>-</u>	<u>(16,079,737)</u>
Fund Balances, End of Period	<u>\$ 141,170</u>	<u>\$ (6,642,642)</u>	<u>\$ 30,045,141</u>	<u>\$ (20,782,513)</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 Four Months Ended January 31, 2023

Page 4 of 4

	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ -	\$ 12,329
Earnings on investments	-	-	515,243
Miscellaneous	-	-	56,075
Total Revenues	<u>-</u>	<u>-</u>	<u>583,647</u>
Expenditures			
Current:			
General administration	-	7,590	409,362
Administration of justice	-	70,714	76,195
Construction and maintenance	796,269	-	4,642,269
Health and human services	-	-	16,198
Public safety	-	130	128,931
Parks and recreation	-	-	53,134
Capital Outlay	704,890	1,313,989	12,660,917
Debt Service:			
Bond issuance costs	-	-	128,750
Total Expenditures	<u>1,501,159</u>	<u>1,392,423</u>	<u>18,115,756</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(1,501,159)</u>	<u>(1,392,423)</u>	<u>(17,532,109)</u>
Other Financing Sources (Uses)			
General obligation bonds issued	-	-	30,000,000
Premium on general obligation bonds issued	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>30,000,000</u>
Net Change in Fund Balances	(1,501,159)	(1,392,423)	12,467,891
Fund Balances, Beginning of Year	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ (1,931,789)</u>	<u>\$ (1,392,423)</u>	<u>\$ 11,880,068</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 Four Months Ended January 31, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 257,869,856	\$ (56,603,078)	82%
Fines and fees	38,817,436	38,817,436	9,732,446	(29,084,990)	25%
Intergovernmental	3,876,826	3,876,826	654,545	(3,222,281)	17%
Earnings on investments	1,566,852	1,566,852	1,984,504	417,652	127%
Miscellaneous	3,223,745	3,233,416	921,997	(2,311,419)	29%
Total Revenues	<u>361,957,793</u>	<u>361,967,464</u>	<u>271,163,348</u>	<u>(90,804,116)</u>	<u>75%</u>
Expenditures					
Current:					
General administration	94,107,018	93,643,099	20,693,934	72,949,165	22%
Financial administration	12,399,374	12,399,304	4,380,695	8,018,609	35%
Administration of justice	100,142,896	100,378,217	31,921,978	68,456,239	32%
Construction and maintenance	4,121,528	4,121,528	1,177,493	2,944,035	29%
Health and human services	36,008,301	36,060,921	10,071,426	25,989,495	28%
Cooperative services	1,209,740	1,229,877	284,566	945,311	23%
Public safety	63,965,059	64,063,331	19,019,302	45,044,029	30%
Parks and recreation	4,924,643	4,958,622	1,596,501	3,362,121	32%
Libraries and education	21,157,038	21,157,038	6,022,756	15,134,282	28%
Capital Outlay	<u>-</u>	<u>33,331</u>	<u>33,312</u>	<u>19</u>	<u>100%</u>
Total Expenditures	<u>338,035,597</u>	<u>338,045,268</u>	<u>95,201,963</u>	<u>242,843,305</u>	<u>28%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,922,196</u>	<u>23,922,196</u>	<u>175,961,385</u>	<u>152,039,189</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(17,423,978)	(17,423,978)	(17,492,009)	(68,031)	
Total Other Financing Sources (Uses)	<u>(17,423,978)</u>	<u>(17,423,978)</u>	<u>(17,492,009)</u>	<u>(68,031)</u>	
Net Change in Fund Balances - budgetary basis	6,498,218	6,498,218	158,469,376	151,971,158	
Net adjustment to reflect operations in accordance with GAAP (a)			(7,280,449)		
Fund Balances, Beginning of Year	<u>124,193,258</u>	<u>124,193,258</u>	<u>124,193,258</u>		
Fund Balances, End of Period	<u>\$ 130,691,476</u>	<u>\$ 130,691,476</u>	<u>\$ 275,382,185</u>	<u>\$ 144,690,709</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Four Months Ended January 31, 2023***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 271,163,348	\$ 10,881,067	\$ 282,044,417
Expenditures	95,201,963	18,161,517	113,363,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	175,961,385	(7,280,450)	168,680,937
Other Financing Sources (Uses)			
Transfers (out)	(17,492,009)	-	(17,492,009)
Other Financing Sources (Uses)	(17,492,009)	-	(17,492,009)
Net Change in Fund Balance	158,469,376	(7,280,450)	151,188,928
Fund Balance, Beginning of Year			124,193,258
Fund Balance, End of Period			<u>\$ 275,382,186</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Four Months Ended January 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 75,815,959	\$ (16,217,261)	82%
Intergovernmental	1,723,750	1,723,750	4,061,465	2,337,715	236%
Earnings on investments	26,000	26,000	365,372	339,372	1405%
Miscellaneous	1,297,048	1,297,048	442,441	(854,607)	34%
Total Revenues	95,080,018	95,080,018	80,685,237	(14,394,781)	85%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	2,130,332	66,081,679	3%
Interest and fiscal charges	31,556,930	31,556,930	217,979	31,338,951	1%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	99,983,881	99,983,881	2,348,311	97,635,570	2%
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	78,336,926	83,240,789	
Fund Balances, Beginning of Year	13,742,581	15,049,126	15,049,126	-	
Fund Balances, End of Period	\$ 8,838,718	\$ 10,145,263	\$ 93,386,052	\$ 83,240,789	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 80,685,237	\$ -	\$ 80,685,237
Expenditures	2,348,311	210,343	2,558,654
Excess of Revenues Over Expenditures	78,336,926	(210,343)	78,126,583
Other Financing Sources (uses)	-	210,343	210,343
Net Change in Fund Balance	78,336,926	-	78,336,926
Fund Balance, Beginning of Year			15,049,126
Fund Balance, End of Period			\$ 93,386,052

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Four Months Ended January 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 14,646,314	\$ (3,154,496)	82%
Fines and fees	7,488,058	7,488,058	641,851	(6,846,207)	9%
Earnings on investments	10,000	10,000	92,427	82,427	924%
Miscellaneous	220,000	220,000	47,045	(172,955)	21%
Total Revenues	25,518,868	25,518,868	15,427,637	(10,091,231)	60%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	3,481,645	8,944,154	28%
Operating costs	15,735,720	15,726,720	4,452,812	11,273,908	28%
Information technology costs	15,996	24,996	6,701	18,295	27%
Capital acquisitions	197,664	197,664	-	197,664	0%
Total Expenditures	28,375,179	28,375,179	7,941,158	20,434,021	28%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	7,486,479	10,342,790	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
Fund Balances, Beginning of Year	9,220,507	7,923,318	7,923,318	-	
Fund Balances, End of Period	\$ 6,364,196	\$ 5,067,007	\$ 15,409,797	\$ 10,342,790	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 15,427,637	\$ -	\$ 15,427,637
Expenditures	7,941,158	-	7,941,158
Net Change in Fund Balance	7,486,479	-	7,486,479
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 15,409,797

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 8,469,154	\$ (1,976,033)	81%
Earnings on investments	15,000	15,000	217,173	202,173	1448%
Miscellaneous	95,000	95,000	6,730	(88,270)	7%
Total Revenues	10,555,187	10,555,187	8,693,057	(1,862,130)	82%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	2,137,025	5,365,280	28%
Operating costs	3,263,223	3,260,473	635,682	2,624,791	19%
Information technology costs	4,100	6,850	1,661	5,189	24%
Capital acquisitions	58,980	58,980	7,199	51,781	12%
Total Expenditures	10,828,608	10,828,608	2,781,567	8,047,041	26%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(273,421)	5,911,490	6,184,911	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,185,914)	-	
Fund Balances, Beginning of Year	15,394,569	16,335,393	16,335,393	-	
Fund Balances, End of Period	\$ 15,121,148	\$ 16,061,972	\$ 21,060,969	\$ 4,998,997	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 8,693,057	\$ (2)	\$ 8,693,055
Expenditures	2,781,567	1,185,912	3,967,479
Net Change in Fund Balance	5,911,490	(1,185,914)	4,725,576
Fund Balance, Beginning of Year			16,335,393
Fund Balance, End of Period			\$ 21,060,969

Enterprise Fund

EPICenter Operations Fund

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

Internal Service Funds

Employee Benefits

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

Other Self-Funded Insurance

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

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
January 31, 2023

	Business-Type Activities Proprietary Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 103,083	\$ 18,227,416
Due from other funds	-	3,596,459
Other receivables	-	27,718
Total Current Assets	103,083	21,851,593
Noncurrent Assets:		
Capital assets, not being depreciated	1,095,120	-
Capital assets, net of accumulated depreciation	-	534,638
Total Noncurrent Assets	1,095,120	534,638
Total Assets	1,198,203	22,386,231
Liabilities		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	50,700	-
Due to other funds	1,044,420	123,918
Due to others	103,083	-
Total Current Liabilities	1,198,203	3,457,710
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	-	5,978,653
Total Liabilities	1,198,203	9,436,363
Net Position		
Net investment in capital assets	(1,095,120)	534,638
Unrestricted	1,095,120	12,415,230
Total Net Position	\$ -	\$ 12,949,868

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

	Business-Type Activities	Governmental Activities
	Proprietary Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ -	\$ 23,383,943
Total Operating Revenues	<u>-</u>	<u>23,383,943</u>
Operating Expenses		
Contractual services	-	898,655
Benefits provided	-	21,706,112
Depreciation	-	12,738
Capital outlay	-	-
Total Operating Expenses	<u>-</u>	<u>22,617,505</u>
Operating Income	-	766,438
Non-Operating Revenues		
Earnings on investments	-	2,323
Total Non-Operating Revenues	<u>-</u>	<u>2,323</u>
Change in Net Position	-	768,761
Total Net Position, Beginning of Year	<u>-</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ -</u>	<u>\$ 12,949,868</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2023

	Business-Type Activities Proprietary	Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ -	\$ 25,395,801
Payment of benefits	-	(21,706,112)
Payments for services	-	795,001
Net Cash Provided (Used) by Operating Activities	-	4,484,690
Cash Flows from Investing Activities:		
Interest earned on investments	-	2,323
Net Cash Provided by Investing Activities	-	2,323
Cash Flows from Non-Capital Financing Activities:		
Payments from bond construction fund	103,083	-
Net Cash Provided by Non-Capital Financing Activities	103,083	-
Net Cash Flows from Capital Related Financing Activities		
Transfers from other funds	1,044,420	-
Purchase of capital assets	(1,044,420)	-
Net Cash (Used) by Capital and Related Financing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	103,083	4,487,013
Cash and Cash Equivalents, Beginning of Year	-	13,740,402
Cash and Cash Equivalents, End of Period	<u>\$ 103,083</u>	<u>\$ 18,227,415</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ -	\$ 766,438
Adjustments to operations:		
Depreciation	-	12,738
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	1,967,460
Decrease (Increase) in other receivables	-	44,398
Increase (Decrease) in due to other funds	-	(186,459)
Total Adjustments	-	3,718,252
Net Cash Provided by Operating Activities		
Net Cash Provided (Used) by Operating Activities	<u>\$ -</u>	<u>\$ 4,484,690</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,806,053	\$ 15,421,363	\$ 18,227,416
Due from other funds	3,100,855	495,604	3,596,459
Other receivables	-	27,718	27,718
Total Current Assets	5,906,908	15,944,685	21,851,593
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	534,638	-	534,638
Total Noncurrent Assets	534,638	-	534,638
Total Assets	6,441,546	15,944,685	22,386,231
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	123,918	-	123,918
Total Current Liabilities	123,918	3,333,792	3,457,710
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	5,978,653	-	5,978,653
Total Liabilities	6,102,571	3,333,792	9,436,363
Net Position			
Net investment in capital assets	534,638	-	534,638
Unrestricted	(195,663)	12,610,893	12,415,230
Total Net Position	\$ 338,975	\$ 12,610,893	\$ 12,949,868

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 20,551,782	\$ 2,832,161	\$ 23,383,943
Total Operating Revenues	<u>20,551,782</u>	<u>2,832,161</u>	<u>23,383,943</u>
Operating Expenses			
Contractual services	751,899	146,756	898,655
Benefits provided	19,559,047	2,147,065	21,706,112
Depreciation	12,738	-	12,738
Total Operating Expenses	<u>20,323,684</u>	<u>2,293,821</u>	<u>22,617,505</u>
Operating Income (Loss)	228,098	538,340	766,438
Non-Operating Revenues			
Earnings on investments	2,323	-	2,323
Total Non-Operating Revenues	<u>2,323</u>	<u>-</u>	<u>2,323</u>
Change in Net Position	230,421	538,340	768,761
Total Net (Deficit), Beginning of Year	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ 338,975</u>	<u>\$ 12,610,893</u>	<u>\$ 12,949,868</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 22,184,820	\$ 3,210,981	\$ 25,395,801
Payment of benefits	(19,559,047)	(2,147,065)	(21,706,112)
Payments for services	(872,736)	1,667,737	795,001
Net Cash Provided (Used) by Operating Activities	1,753,037	2,731,653	4,484,690
Cash Flows from Investing Activities:			
Interest earned on investments	2,323	-	2,323
Net Cash Provided by Investing Activities	2,323	-	2,323
Net Increase (Decrease) in Cash and Cash Equivalents	1,755,360	2,731,653	4,487,013
Cash and Cash Equivalents, Beginning of Year	1,050,694	12,689,708	13,740,402
Cash and Cash Equivalents, End of Period	\$ 2,806,054	\$ 15,421,361	\$ 18,227,415
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 228,098	\$ 538,340	\$ 766,438
Adjustments to operations:			
Depreciation	12,738	-	12,738
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	1,588,640	378,820	1,967,460
Decrease (Increase) in other receivables	44,398	-	44,398
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(120,837)	(65,622)	(186,459)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	1,524,939	2,193,313	3,718,252
Net Cash Provided (Used) by Operating Activities	\$ 1,753,037	\$ 2,731,653	\$ 4,484,690

FORT BEND COUNTY, TEXAS
FIDUCIARY FUND DESCRIPTIONS

Other Post Employment Benefits (OPEB) Trust Fund

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

Custodial Funds

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

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

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

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

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 70,572,071
Investments	<u>5,716,341</u>	<u>-</u>
Total Assets	<u>5,716,341</u>	<u>70,572,071</u>
Liabilities		
Due to others	<u>-</u>	<u>386,211</u>
Total Liabilities	<u>-</u>	<u>386,211</u>
Net Position		
Restricted for court activities		34,318,084
Restricted for tax collection		35,867,776
Restricted for benefits	<u>5,716,341</u>	<u>-</u>
Total Net Position	<u>\$ 5,716,341</u>	<u>\$ 70,185,860</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Four Months Ended January 31, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 11,289,338
Property tax collections	-	1,313,273,357
Employer contributions	5,643,423	
Earnings of investments	72,918	17,240
Total Additions	<u>5,716,341</u>	<u>1,324,579,935</u>
Deductions		
Court activities		11,493,244
Property tax disbursements		1,278,096,933
Total Deductions	<u>-</u>	<u>1,289,590,177</u>
Change in fiduciary net position	5,716,341	34,989,758
Net Position - Beginning of Year	<u>-</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 5,716,341</u>	<u>\$ 70,185,860</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 22,483,223	\$ 12,221,072	\$ 35,867,776	\$ 70,572,071
Total Assets	<u>22,483,223</u>	<u>12,221,072</u>	<u>35,867,776</u>	<u>70,572,071</u>
Liabilities				
Due to other governments	-	-	-	-
Due to others	<u>233,936</u>	<u>152,275</u>	<u>-</u>	<u>386,211</u>
Total Liabilities	<u>233,936</u>	<u>152,275</u>	<u>-</u>	<u>386,211</u>
Net Position				
Restricted for court activities	22,249,287	12,068,797	-	34,318,084
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>35,867,776</u>	<u>35,867,776</u>
Total Net Position	<u>\$ 22,249,287</u>	<u>\$ 12,068,797</u>	<u>\$ 35,867,776</u>	<u>\$ 70,185,860</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 8,696,149	\$ 2,593,189	\$ -	\$ 11,289,338
Property tax collections	-	-	1,313,273,357	1,313,273,357
Earnings of investments	17,240	-	-	17,240
Total Additions	8,713,389	2,593,189	1,313,273,357	1,324,579,935
Deductions				
Court activities	7,746,227	3,747,017	-	11,493,244
Property tax disbursements	-	-	1,278,096,933	1,278,096,933
Total Deductions	7,746,227	3,747,017	1,278,096,933	1,289,590,177
Change in fiduciary net position	967,162	(1,153,828)	35,176,424	34,989,758
Net Position - Beginning of Year	21,282,125	13,222,625	691,352	35,196,102
Net Position - End of Period	\$ 22,249,287	\$ 12,068,797	\$ 35,867,776	\$ 70,185,860

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
January 31, 2023

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 5,763,380	\$ 8,366	\$ 156,035,372	\$ 88,078,315	\$ 145,794	\$ 799	\$ 250,032,026
Investments	-	-	8,976,960	-	637,004	-	9,613,964
Miscellaneous receivables	46,035	-	83,624	-	576	-	130,235
Capital assets, not being depreciated	-	-	89,194,932	36,841,123	-	-	126,036,055
Capital assets, net of accumulated depreciation	-	-	203,941,974	136,360,699	-	-	340,302,673
Total Assets	<u>5,809,415</u>	<u>8,366</u>	<u>458,232,862</u>	<u>261,280,137</u>	<u>783,374</u>	<u>799</u>	<u>726,114,953</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>2,071,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,071,005</u>
Liabilities							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	2,029,071	884,904	-	-	2,913,975
Due to primary government	-	-	(1,614,979)	4,478,252	-	-	2,863,273
Accrued interest payable	37,013	-	881,033	505,752	-	-	1,423,798
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	11,264,388	-	264,922,944	189,327,328	-	-	465,514,660
Total Liabilities	<u>11,316,765</u>	<u>-</u>	<u>276,293,069</u>	<u>197,656,236</u>	<u>1,500</u>	<u>-</u>	<u>485,267,570</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	63,854,298	(17,826,168)	-	-	46,028,130
Debt service	-	-	19,470,890	9,707,143	-	-	29,178,033
Unrestricted	(5,507,350)	8,366	100,685,610	62,537,638	781,874	799	158,506,937
Total Net Position (Deficit)	<u>\$ (5,507,350)</u>	<u>\$ 8,366</u>	<u>\$ 184,010,798</u>	<u>\$ 54,418,613</u>	<u>\$ 781,874</u>	<u>\$ 799</u>	<u>\$ 233,713,100</u>

FORT BEND COUNTY, TEXAS

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 5,217,362	\$ 8,828,111	\$ 18,612	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	500	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>5,217,862</u>	<u>8,828,111</u>	<u>18,612</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	3,467,138	6,133,993		-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>3,470,638</u>	<u>6,133,993</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Corporation	<u>(5,360)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 8,683,140</u>	<u>\$ 14,962,104</u>	<u>\$ 18,612</u>	<u>-</u>	<u>-</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	7
Total General Revenues				<u>-</u>	<u>7</u>
Changes in Net Position (Deficit)				-	7
Net Position (Deficit), Beginning of Year, as restated				<u>(5,507,350)</u>	<u>8,359</u>
Net Position (Deficit), End of Period				<u>\$ (5,507,350)</u>	<u>\$ 8,366</u>

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

FORT BEND COUNTY, TEXAS

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
 POSITION (DEFICIT)
 COMPONENT UNITS
 For the Four 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	
Fort Bend County Toll Road Authority					
Toll road operations	\$ 3,629,361	\$ -	\$ -	\$ -	\$ 3,629,361
Interest on long-term debt	-	-	-	-	-
Debt service fees	(500)	-	-	-	(500)
Total Fort Bend County Toll Road Authority	<u>3,628,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,628,861</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	2,666,855	-	-	2,666,855
Total Fort Bend Grand Parkway Toll Road Authority	<u>-</u>	<u>2,663,355</u>	<u>-</u>	<u>-</u>	<u>2,663,355</u>
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,360</u>	<u>5,360</u>
Totals Component Units	<u>3,628,861</u>	<u>2,663,355</u>	<u>-</u>	<u>5,360</u>	<u>6,297,576</u>
General Revenues:					
Property Taxes					-
Earnings on investments	2,127,487	1,131,645		2	3,259,141
Total General Revenues	<u>2,127,487</u>	<u>1,131,645</u>	<u>-</u>	<u>2</u>	<u>3,259,141</u>
Changes in Net Position (Deficit)	5,756,348	3,795,000	-	5,362	9,556,717
Net Position (Deficit), Beginning of Year	<u>178,254,450</u>	<u>50,623,613</u>	<u>781,874</u>	<u>(4,563)</u>	<u>224,156,383</u>
Net Position (Deficit), End of Period	<u>\$ 184,010,798</u>	<u>\$ 54,418,613</u>	<u>\$ 781,874</u>	<u>\$ 799</u>	<u>\$ 233,713,100</u>

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, NOTES AND OTHER DEBT PAYABLE
January 31, 2023
Page 1 of 2

Primary Government					
Original Issue	Description	Interest Rate %	Maturities	Debt Outstanding	Principal and Interest to Retirement
\$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	33,650,000	50,444,827
Total General Obligation Bonds				\$ 600,715,564	\$ 820,494,009
Notes Payable					
\$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	30,000,000	34,105,500
Total Tax Notes				\$ 44,093,978	\$ 50,815,869

January 31, 2023 Monthly Financial Report

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

Page 2 of 2

Capital Financing

\$100,140,000	EPICenter Financing	4.00% - 5.00%	2050	100,140,000	173,329,775
21,640,739	Axon Tasers and Cameras financing	2.297%	2031	20,815,354	23,277,234
806,885	Server upgrades	4.40%	2023	-	-
2,300,921	Phone system	3.19%	2024	936,610	981,661
771,512	Stealth Watch Server	3.26%	2024	313,713	329,147
4,861,625	Network Refresh	2.960%	2026	3,945,183	4,241,384
				<u>126,150,860</u>	<u>202,159,201</u>

Leases

609,520	Elections Warehouse	2.467%	2024	197,226	220,764
209,229	Mailing Equipment	2.467%	2026	129,229	134,129
129,121	Building rentals	2.297%	2024	60,453	69,559
148,369	Land Lease	2.297%	2046	91,026	150,020
				<u>477,934</u>	<u>574,472</u>
4,411,721	Jail Software SBITA		2027	3,373,615	3,721,037

STATISTICAL SECTION

FORT BEND COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -****Page 1 of 2****MODIFIED ACCRUAL BASIS OF ACCOUNTING****LAST TEN FISCAL YEARS****(UNAUDITED)**

	Fiscal Year				
	2014	2015	2016	2017	2018
Revenues					
Property taxes	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
Sales taxes	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
Fees and fines	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
Intergovernmental	36,899,095	39,904,787	39,673,097	47,734,683	46,630,942
Earnings on investments	848,534	878,980	1,750,631	3,434,897	6,977,865
Miscellaneous	8,243,270	7,545,715	7,913,682	9,223,274	9,275,553
Total Revenues	318,304,292	344,366,239	377,500,730	406,970,399	424,523,269
Expenditures					
Current:					
General administration	41,478,910	44,698,720	56,093,978	60,669,054	67,799,061
Financial administration	7,891,034	8,369,921	9,063,587	9,451,425	9,306,005
Administration of justice	77,242,153	81,411,531	89,715,917	96,057,172	99,960,008
Construction and maintenance	35,374,943	59,785,401	43,275,592	73,924,220	88,168,071
Health and human services	30,267,231	32,436,431	38,314,627	41,805,244	43,628,300
Cooperative services	944,039	973,026	1,050,282	1,048,609	1,113,328
Public safety	46,688,895	53,652,220	54,393,589	58,152,633	61,416,316
Parks and recreation	2,411,558	3,051,927	3,307,538	3,701,092	3,576,272
Libraries and education	13,613,875	14,460,419	15,215,877	15,889,947	16,989,644
Capital Outlay	40,964,586	28,911,628	61,611,363	66,540,199	78,787,370
Debt Service:					
Principal	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
Interest and fiscal charges	15,893,399	14,391,964	15,506,610	18,914,424	22,108,123
Bond issuance costs	234,472	1,207,260	1,316,238	599,813	558,469
Total Expenditures	329,255,095	360,100,448	407,345,198	468,173,832	519,341,967
(Deficiency) of Revenues					
(Under) Expenditures	(10,950,803)	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)
Other Financing Sources (Uses)					
Transfers in	11,771,144	13,517,505	13,780,670	19,734,628	14,559,002
Transfers (out)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)
Bonds issued	-	37,365,000	96,640,000	64,550,000	58,467,549
Refunding bonds issued	18,900,000	108,225,000	73,120,000	-	-
Premium on bonds issued	-	3,944,496	18,416,480	7,965,901	7,313,675
Premium on refunding bonds issued	2,202,026	18,114,658	15,739,791	-	-
Payments to current refunding bond agent	(21,065,913)	(126,676,501)	(89,544,194)	-	-
Tax Notes/ Capital Leases issued	-	-	-	3,808,978	-
Total Other Financing Sources (Uses)	(2,685,887)	40,972,653	114,372,077	76,324,879	65,781,224
Net Change in Fund Balances	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)
Debt Service as a Percentage of					
Noncapital Expenditures	11.15%	9.40%	9.83%	10.04%	10.90%

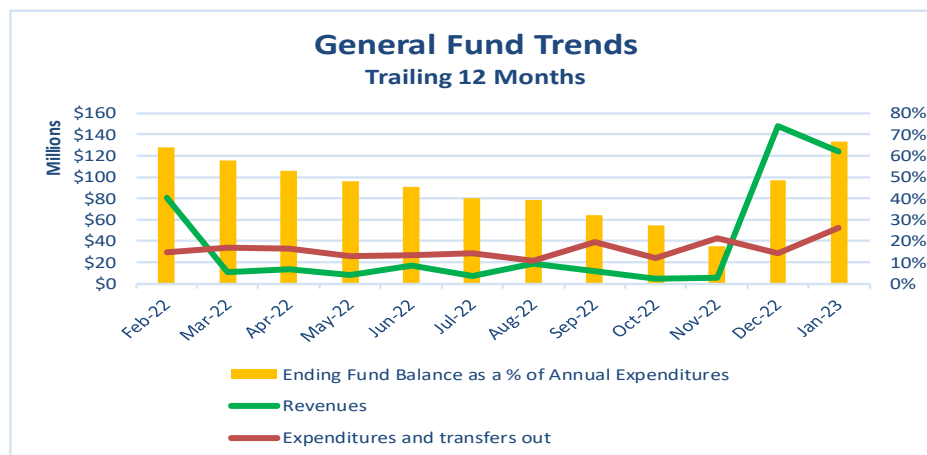
FORT BEND COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)****Page 2 of 2**

	Fiscal Year				Four Months Ended Jan 31,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 356,801,283
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	2,984,385
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	12,597,977
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	27,620,360
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	5,005,155
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	7,718,994
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	412,728,154
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	28,315,995
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	4,385,265
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	41,244,880
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	18,394,595
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	29,674,455
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	284,566
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	25,136,007
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	1,649,635
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	6,028,142
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	15,044,054
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	2,130,332
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	277,000
Bond issuance costs	355,887	1,094,531	397,559	777,633	128,750
Total Expenditures	528,220,612	615,351,821	827,632,011	692,612,809	172,693,676
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	240,034,478
Other Financing Sources (Uses)					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	17,492,009
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(17,492,009)
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	30,000,000
Refunding bonds issued	-	36,540,000	-	-	-
Premium on bonds issued	6,899,883	24,507,932	8,483,750	13,478,268	-
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	(40,355,628)	-	-	-
Tax Notes/ Capital Leases issued	-	9,349,781	100,349,229	22,018,098	210,343
Total Other Financing Sources (Uses)	41,554,883	115,732,085	180,447,979	116,185,366	30,210,343
Net Change in Fund Balances	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 270,244,821
Debt Service as a Percentage of					
Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	1.53%

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

Page 1 of 2

	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22	7/31/22
Revenues						
Property taxes	\$ 74,331,287	\$ 4,780,563	\$ 3,102,954	\$ 676,476	\$ 525,581	\$ (76,109)
Fines and fees	2,618,196	3,431,098	3,904,954	2,896,958	10,119,451	3,044,418
Intergovernmental	2,172,475	1,437,351	2,365,706	2,729,269	5,130,008	2,050,669
Earnings on investments	87,144	97,562	142,354	314,906	273,160	333,019
Miscellaneous	1,030,385	1,310,166	3,729,505	1,082,083	684,146	1,549,934
Total Revenues	80,239,487	11,056,740	13,245,473	7,699,692	16,732,346	6,901,931
Expenditures						
Current:						
General administration	7,193,953	13,516,404	6,141,637	6,102,009	5,769,353	6,672,540
Financial administration	963,922	928,904	1,224,747	1,034,411	935,023	947,027
Administration of justice	7,813,509	7,141,563	9,652,440	7,372,594	7,589,056	7,680,084
Construction and maintenance	282,776	299,960	371,908	271,917	284,797	474,203
Health and human services	4,908,110	3,769,732	5,096,817	3,805,109	3,843,614	5,210,680
Cooperative services	67,287	65,725	181,292	66,677	66,536	156,344
Public safety	6,254,968	5,676,170	7,393,802	5,475,717	5,536,551	5,421,177
Parks and recreation	320,191	545,386	482,047	345,307	456,633	336,861
Libraries and education	1,597,154	1,547,663	2,033,914	1,546,781	1,438,855	1,529,172
Capital Outlay	208,146	171,174	540,903	166,705	780,797	(275,380)
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	29,610,016	33,662,681	33,119,507	26,187,227	26,701,215	28,152,708
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	50,629,471	(22,605,941)	(19,874,034)	(18,487,535)	(9,968,869)	(21,250,777)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	50,629,471	(22,605,941)	(19,874,034)	(18,487,535)	(9,968,869)	(21,250,777)
Fund Balances, Beginning of Period	195,518,529	246,148,004	223,542,063	203,668,029	185,180,494	175,211,625
Fund Balances, End of Period	\$ 246,148,004	\$ 223,542,063	\$ 203,668,029	\$ 185,180,494	\$ 175,211,625	\$ 153,960,848



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

Page 2 of 2

	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23
Revenues						
Property taxes	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547
Fines and fees	3,341,591	3,912,463	2,183,403	2,751,576	2,683,963	2,616,629
Intergovernmental	19,829,483	5,151,393	891,313	1,082,430	2,278,162	2,213,178
Earnings on investments	428,917	445,022	499,783	362,054	355,890	781,500
Miscellaneous	(5,281,563)	1,647,018	1,126,690	1,424,147	1,672,388	1,251,453
Total Revenues	18,899,854	11,281,547	4,779,507	5,497,191	147,740,410	124,027,307
Expenditures						
Current:						
General administration	1,430,442	6,445,143	4,309,460	4,687,960	6,264,325	12,013,060
Financial administration	1,031,345	1,339,613	1,064,788	1,074,748	1,102,787	1,138,372
Administration of justice	8,442,852	11,107,262	7,860,431	8,124,001	8,535,731	8,130,116
Construction and maintenance	369,246	639,584	280,702	291,049	300,811	304,931
Health and human services	1,995,648	7,386,348	3,224,028	3,395,285	3,372,923	5,236,358
Cooperative services	80,780	191,164	72,709	70,819	72,517	68,521
Public safety	8,775,811	8,396,303	5,340,175	5,744,324	6,636,935	5,998,032
Parks and recreation	393,462	473,113	316,795	343,098	572,721	363,887
Libraries and education	1,662,822	2,346,890	1,365,069	1,413,255	1,676,930	1,567,511
Capital Outlay	211,906	633,455	389,975	51,646	277,192	309,502
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	24,394,314	38,958,875	24,224,132	25,196,185	28,812,872	35,130,290
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(5,494,460)	(27,677,328)	(19,444,625)	(19,698,994)	118,927,538	88,897,017
Other Financing Sources (Uses)						
Transfers in	18,482	1,720	-	-	-	-
Transfers (out)	-	-	-	(17,492,009)	-	-
Debt issuance	3,384,000	-	-	-	-	-
Total Other Financing Sources (Uses)	3,402,482	1,720	-	(17,492,009)	-	(17,492,009)
Net Change in Fund Balances	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538	71,405,008
Fund Balances, Beginning of Period	153,960,848	151,868,870	124,193,262	104,748,637	67,557,634	186,485,172
Fund Balances, End of Period	\$ 151,868,870	\$ 124,193,262	\$ 104,748,637	\$ 67,557,634	\$ 186,485,172	\$ 257,890,180

