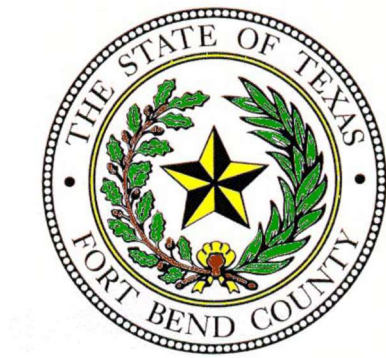


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Five Months Ended February 28, 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 14, 2023

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

The Monthly Financial Report (the "MFR") for the Five Months Ended February 28, 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,

A handwritten signature in cursive script, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

February 28, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 562,383,701	\$ 103,083	\$ 562,486,784	\$ 254,516,289
Investments	-	-	-	9,593,851
Receivables:				
Taxes, net	27,747,016	-	27,747,016	-
Grants	4,569,566	-	4,569,566	-
Fines and fees	36,669,108	-	36,669,108	-
Other	32,152,189	-	32,152,189	130,235
Internal Balances	1,044,420	(1,044,420)	-	-
Prepaid items	10,118	-	10,118	-
Due from component units	6,006,468	-	6,006,468	-
Due from primary government	-	-	-	-
Net pension asset	32,298,711	-	32,298,711	-
Capital assets, not being depreciated	661,219,106	1,095,120	662,314,226	128,766,535
Capital assets, net of accumulated depreciation	2,538,405,936	-	2,538,405,936	339,337,677
Total Assets	3,902,506,339	153,783	3,902,660,122	732,344,587
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	13,441,016	-	13,441,016	16,864
Retainage payable	5,063,044	153,783	5,216,827	2,976,776
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	68,783,035	-	68,783,035	-
Due to primary government	-	-	-	6,006,468
Due to other governments	18,096,696	-	18,096,696	-
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	781,507,497	-	781,507,497	459,049,660
Total OPEB liability	495,366,734	-	495,366,734	-
Total Liabilities	1,428,031,563	153,783	1,428,185,346	482,008,566
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	2,367,093,104	-	2,367,093,104	51,684,279
Restricted for:				
Debt service	84,863,599	-	84,863,599	29,224,988
Construction and maintenance	98,915,708	-	98,915,708	-
Other	40,989,601	-	40,989,601	-
Unrestricted	(297,531,825)	-	(297,531,825)	162,292,471
Total Net Position	\$ 2,294,330,187	\$ -	\$ 2,294,330,187	\$ 243,201,738

February 28, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Five Months Ended February 28, 2023

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 35,208,949	\$ 3,441,432	\$ 260,691	\$ -
Financial administration	5,516,073	810,813	-	-
Administration of justice	55,243,165	4,554,804	3,716,277	-
Construction and maintenance	70,596,866	1,983,782	-	282,605
Health and human services	38,329,705	5,308,556	21,381,435	-
Cooperative services	403,531	-	-	-
Public safety	33,493,094	6,802,895	2,203,039	-
Parks and recreation	4,521,567	85,346	135,000	-
Libraries and education	8,554,499	43,244	4,045	-
Interest on long-term debt	16,634,704	-	-	-
Total governmental activities	268,502,153	23,030,872	27,700,487	282,605
Business-Type Activities				
EPICenter Operations	-	-	-	-
Total Primary Government	\$ 268,502,153	\$ 23,030,872	\$ 27,700,487	\$ 282,605
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	8,345,645	16,819,254	-	24,843
FB Grand Parkway Toll Road Authority	4,515,097	10,929,173	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 12,855,382	\$ 27,748,427	\$ -	\$ 24,843

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Five Months Ended February 28, 2023

Page 2 of 2

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	\$ (31,506,826)		\$ (31,506,826)	
Financial administration	(4,705,260)		(4,705,260)	
Administration of justice	(46,972,084)		(46,972,084)	
Construction and maintenance	(68,330,479)		(68,330,479)	
Health and human services	(11,639,714)		(11,639,714)	
Cooperative services	(403,531)		(403,531)	
Public safety	(24,487,160)		(24,487,160)	
Parks and recreation	(4,301,221)		(4,301,221)	
Libraries and education	(8,507,210)		(8,507,210)	
Interest on long-term debt	(16,634,704)		(16,634,704)	
Total governmental activities	(217,488,189)		(217,488,189)	
Business-Type Activities				
EPICenter Operations		\$ -	-	
Total Primary Government	(217,488,189)	-	(217,488,189)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				8,498,452
FB Grand Parkway Toll Road Authority				6,414,076
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
Total Component Units				14,917,888
General Revenues:				
Property taxes, penalties, and interest	435,745,047	-	435,745,047	-
Sales taxes	4,977,651	-	4,977,651	-
Earnings on investments	7,188,035	-	7,188,035	4,127,467
Miscellaneous	3,059,063	-	3,059,063	-
Total General Revenues	450,969,796	-	450,969,796	4,127,467
Changes in Net Position	233,481,607	-	233,481,607	19,045,355
Net Position, Beginning of Year, as restated	2,060,848,580	-	2,060,848,580	224,156,383
Net Position, End of Period	\$ 2,294,330,187	\$ -	\$ 2,294,330,187	\$ 243,201,738

February 28, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

February 28, 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	\$ 236,530,320	\$ 52,130,678	\$ 52,752,246	\$ 64,416,534	\$ 138,277,064	\$ 544,106,842
Taxes receivable, net	20,650,448	4,796,287	-	-	2,300,280	27,747,015
Grants receivable	3,107,217	-	-	-	1,462,348	4,569,565
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	885,416	31,145,696	49,961	-	41,567	32,122,640
Due from other funds	73,150,476	61,465	-	-	654,687	73,866,628
Due from component units	6,006,468	-	-	-	-	6,006,468
Prepaid items	10,118	-	-	-	-	10,118
Total Assets	\$ 377,009,571	\$ 88,134,126	\$ 52,802,207	\$ 64,416,534	\$ 142,735,946	\$ 725,098,384
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 4,086,121	\$ -	\$ -	\$ -	\$ -	\$ 4,086,121
Retainage payable	20,087	-	4,882,490	-	160,468	5,063,045
Due to other funds	693,866	-	70,805,399	1,288,609	4,495,457	77,283,331
Due to other governments	14,346,376	-	-	-	3,815,727	18,162,103
Unearned revenues	2,693,532	-	-	63,127,925	2,936,792	68,758,249
Total Liabilities	21,839,982	-	75,687,889	64,416,534	11,408,444	173,352,849
Deferred Inflows of Resources						
Unavailable revenue-property taxes	20,650,448	4,796,287	-	-	2,300,281	27,747,016
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
Total Deferred Inflows of Resources	57,319,556	36,119,289	-	-	2,300,281	95,739,126
Fund Balances						
Nonspendable	10,118	-	-	-	-	10,118
Restricted	10,862,162	52,014,837	(22,885,682)	-	129,043,147	169,034,464
Committed	11,508,403	-	-	-	-	11,508,403
Unassigned	275,469,350	-	-	-	(15,926)	275,453,424
Total Fund Balances	297,850,033	52,014,837	(22,885,682)	-	129,027,221	456,006,409
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 377,009,571	\$ 88,134,126	\$ 52,802,207	\$ 64,416,534	\$ 142,735,946	\$ 725,098,384

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
February 28, 2023

Total fund balances, governmental funds	\$ 456,006,409
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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.	3,199,093,589
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	95,739,133
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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	(735,827,959)
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.	13,984,705
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Net Position of Governmental Activities	<u>\$ 2,294,330,187</u>
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FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Five Months Ended February 28, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 301,222,793	\$ 88,551,057	\$ -	\$ -	\$ 26,998,981	\$ 416,772,831
Sales taxes	-	-	-	-	4,977,651	4,977,651
Fines and fees	13,427,350	-	-	-	3,831,013	17,258,363
Intergovernmental	7,573,477	4,061,465	12,329	16,308,361	3,584,877	31,540,509
Earnings on investments	3,002,876	703,961	702,290	1,210,439	1,565,540	7,185,106
Miscellaneous	6,953,221	442,441	56,075	-	2,099,865	9,551,602
Total Revenues	332,179,717	93,758,924	770,694	17,518,800	43,057,927	487,286,062
Expenditures						
Current:						
General administration	32,474,769	-	522,125	-	723,327	33,720,221
Financial administration	5,411,451	-	-	-	4,570	5,416,021
Administration of justice	41,299,299	-	154,387	-	10,835,226	52,288,912
Construction and maintenance	1,484,376	-	29,528,908	-	15,632,571	46,645,855
Health and human services	19,399,549	-	16,198	16,376,857	462,163	36,254,767
Cooperative services	355,774	-	-	-	-	355,774
Public safety	29,424,074	-	144,703	-	1,556,932	31,125,709
Parks and recreation	1,965,892	-	120,792	-	-	2,086,684
Libraries and education	7,757,763	-	-	-	6,770	7,764,533
Capital Outlay	1,457,986	210,343	22,452,689	1,141,943	186,483	25,449,444
Debt Service:						
Principal	-	40,535,324	-	-	-	40,535,324
Interest and fiscal charges	-	16,446,933	-	-	59,021	16,505,954
Debt issuance costs	-	-	128,750	-	-	128,750
Total Expenditures	141,030,933	57,192,600	53,068,552	17,518,800	29,467,063	298,277,948
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	191,148,784	36,566,324	(52,297,858)	-	13,590,864	189,008,114
Other Financing Sources (Uses)						
Transfers in	189,045	189,045	-	-	17,492,009	17,870,099
Transfers (out)	(17,681,054)	-	-	-	(189,045)	(17,870,099)
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)	399,388	30,000,000	-	17,302,964	30,210,343
Net Change in Fund Balances	173,656,775	36,965,712	(22,297,858)	-	30,893,828	219,218,457
Fund Balances, Beginning of Year	124,193,258	15,049,125	(587,823)	-	98,133,393	236,787,953
Fund Balances, End of Period	\$ 297,850,033	\$ 52,014,837	\$ (22,885,682)	\$ -	\$ 129,027,221	\$ 456,006,410

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 Five Months Ended February 28, 2023

Net change in fund balances - total governmental funds	\$ 219,218,457
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 \$25,550,678 was exceeded by depreciation \$38,117,162 in the current period.	(12,566,474)
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.	(43,729)
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	40,535,324
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.	14,744,774
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>1,803,598</u>
Change in net position of governmental activities	<u>\$ 233,481,607</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.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

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	\$ 48,228,382	\$ 11,057,078	\$ 13,384	\$ 13,568,389	\$ 18,320,273
Taxes receivable, net	-	-	-	-	1,540,038
Grants receivable	-	-	-	32,487	-
Other receivables	16,880	-	-	7,332	17,355
Due from other funds	-	-	-	-	44,852
Total Assets	<u>\$ 48,245,262</u>	<u>\$ 11,057,078</u>	<u>\$ 13,384</u>	<u>\$ 13,608,208</u>	<u>\$ 19,922,518</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	486,778	-	29,310	1,342,170	1,160,884
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>634,640</u>	<u>-</u>	<u>29,310</u>	<u>1,342,170</u>	<u>1,160,884</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,540,038
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,540,038</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	47,610,622	11,057,078	(15,926)	12,266,038	17,221,595
Total Fund Balances	<u>47,610,622</u>	<u>11,057,078</u>	<u>(15,926)</u>	<u>12,266,038</u>	<u>17,221,595</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 48,245,262</u>	<u>\$ 11,057,078</u>	<u>\$ 13,384</u>	<u>\$ 13,608,208</u>	<u>\$ 19,922,517</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	\$ 22,301,792	\$ 1,402,999	\$ 25,795	\$ 1,213,576	\$ 640,521
Taxes receivable, net	760,242	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	34,840	7,049
Total Assets	<u>\$ 23,062,034</u>	<u>\$ 1,402,999</u>	<u>\$ 25,795</u>	<u>\$ 1,248,416</u>	<u>\$ 647,570</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	678,378	-	484	23,352	2,946
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>678,378</u>	<u>-</u>	<u>484</u>	<u>23,352</u>	<u>2,946</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	760,243	-	-	-	-
Total Deferred Inflows of Resources	<u>760,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	21,623,414	1,402,999	25,311	1,225,064	644,624
Total Fund Balances	<u>21,623,414</u>	<u>1,402,999</u>	<u>25,311</u>	<u>1,225,064</u>	<u>644,624</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,062,035</u>	<u>\$ 1,402,999</u>	<u>\$ 25,795</u>	<u>\$ 1,248,416</u>	<u>\$ 647,570</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 11,149	\$ 96,106	\$ 171,536	\$ 55,937	\$ 237,113
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	885	-	-
Total Assets	<u>\$ 11,149</u>	<u>\$ 96,106</u>	<u>\$ 172,421</u>	<u>\$ 55,937</u>	<u>\$ 237,113</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</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	11,149	96,106	172,421	55,937	237,113
Total Fund Balances	<u>11,149</u>	<u>96,106</u>	<u>172,421</u>	<u>55,937</u>	<u>237,113</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,149</u>	<u>\$ 96,106</u>	<u>\$ 172,421</u>	<u>\$ 55,937</u>	<u>\$ 237,113</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	\$ 30,517	\$ -	\$ 224,894	\$ 6,276,443	\$ 77,160
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	13	-	-	122,519	-
Total Assets	<u>\$ 30,530</u>	<u>\$ -</u>	<u>\$ 224,894</u>	<u>\$ 6,398,962</u>	<u>\$ 77,160</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	(973)	162	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>(973)</u>	<u>162</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	30,530	-	225,867	6,398,800	77,160
Total Fund Balances	<u>30,530</u>	<u>-</u>	<u>225,867</u>	<u>6,398,800</u>	<u>77,160</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,530</u>	<u>\$ -</u>	<u>\$ 224,894</u>	<u>\$ 6,398,962</u>	<u>\$ 77,160</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	\$ 350,159	\$ 6,716,124	\$ 22,341	\$ 117,613	\$ 163,573
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	253	-	-
Total Assets	<u>\$ 350,159</u>	<u>\$ 6,716,124</u>	<u>\$ 22,594</u>	<u>\$ 117,613</u>	<u>\$ 163,573</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 12,606
Due to other funds	8,835	5,550	-	12,105	-
Due to other governments	-	3,275,027	-	-	-
Unearned revenues	-	-	-	-	150,967
Total Liabilities	<u>8,835</u>	<u>3,280,577</u>	<u>-</u>	<u>12,105</u>	<u>163,573</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	341,324	3,435,547	22,594	105,508	-
Total Fund Balances	<u>341,324</u>	<u>3,435,547</u>	<u>22,594</u>	<u>105,508</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 350,159</u>	<u>\$ 6,716,124</u>	<u>\$ 22,594</u>	<u>\$ 117,613</u>	<u>\$ 163,573</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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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	\$ 1,132	\$ (1,306,446)	\$ 183,494	\$ 39,885	\$ 168,603
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	1,366,256	-	-	36,034
Other receivables	-	-	-	-	-
Due from other funds	245,915	-	-	-	-
Total Assets	<u>\$ 250,610</u>	<u>\$ 59,810</u>	<u>\$ 183,494</u>	<u>\$ 39,885</u>	<u>\$ 204,637</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	59,810	-	-	190
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	183,494	39,885	-
Total Liabilities	<u>-</u>	<u>59,810</u>	<u>183,494</u>	<u>39,885</u>	<u>190</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	250,610	-	-	-	204,447
Total Fund Balances	<u>250,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,447</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 250,610</u>	<u>\$ 59,810</u>	<u>\$ 183,494</u>	<u>\$ 39,885</u>	<u>\$ 204,637</u>

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	\$ 265,311	\$ 2,096,492	\$ 2,656,096	\$ 2,849,643	\$ 138,277,064
Taxes receivable, net	-	-	-	-	2,300,280
Grants receivable	24,008	-	-	-	1,462,348
Other receivables	-	-	-	-	41,567
Due from other funds	-	-	198,361	-	654,687
Total Assets	\$ 289,319	\$ 2,096,492	\$ 2,854,457	\$ 2,849,643	\$ 142,735,946
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 160,468
Due to other funds	260,421	78,683	320,909	25,463	4,495,457
Due to other governments	-	-	-	540,700	3,815,727
Unearned revenues	28,898	-	2,533,548	-	2,936,792
Total Liabilities	289,319	78,683	2,854,457	566,163	11,408,444
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	2,300,281
Total Deferred Inflows of Resources	-	-	-	-	2,300,281
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	2,017,809	-	2,283,480	129,027,221
Total Fund Balances	-	2,017,809	-	2,283,480	129,027,221
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 289,319	\$ 2,096,492	\$ 2,854,457	\$ 2,849,643	\$ 142,735,946

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 Five Months Ended February 28, 2023**

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,106,533
Sales taxes	4,977,651	-	-	-	-
Fines and fees	-	-	-	-	1,735,116
Intergovernmental	-	-	203,309	109,879	-
Earnings on investments	664,153	180,788	3	198,381	151,635
Miscellaneous	-	-	-	1,009	53,650
Total Revenues	<u>5,641,804</u>	<u>180,788</u>	<u>203,312</u>	<u>309,269</u>	<u>19,046,934</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	1	6,907,886	-
Construction and maintenance	755,313	665	219,237	-	9,748,657
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>183,947</u>	<u>2,536</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>939,260</u>	<u>3,201</u>	<u>219,238</u>	<u>6,907,886</u>	<u>9,748,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,702,544</u>	<u>177,587</u>	<u>(15,926)</u>	<u>(6,598,617)</u>	<u>9,298,277</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	(189,045)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,056,931</u>	<u>-</u>
Net Change in Fund Balances	4,702,544	177,587	(15,926)	10,458,314	9,298,277
Fund Balances, Beginning of Year	<u>42,908,078</u>	<u>10,879,491</u>	<u>-</u>	<u>1,807,724</u>	<u>7,923,318</u>
Fund Balances, End of Period	<u>\$ 47,610,622</u>	<u>\$ 11,057,078</u>	<u>\$ (15,926)</u>	<u>\$ 12,266,038</u>	<u>\$ 17,221,595</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 2023**

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 9,892,448	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	168,767	20,130
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	295,019	10,471	24	10,304	630
Miscellaneous	9,253	-	15,831	-	-
Total Revenues	10,196,720	77,375	15,855	179,071	66,300
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	205,564	-
Construction and maintenance	4,908,699	-	-	-	-
Health and human services	-	-	7,600	-	-
Public safety	-	-	-	-	30,195
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	4,908,699	-	7,600	205,564	30,195
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,288,021	77,375	8,255	(26,493)	36,105
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	5,288,021	77,375	8,255	(26,493)	36,105
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	\$ 21,623,414	\$ 1,402,999	\$ 25,311	\$ 1,225,064	\$ 644,624

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 2023**

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	4,477	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	12	101	175	58	-
Miscellaneous	-	4,045	(1)	-	5,710
Total Revenues	<u>12</u>	<u>4,146</u>	<u>4,651</u>	<u>58</u>	<u>5,710</u>
Expenditures					
Current:					
General administration	601	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	6,771	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>600</u>	<u>6,771</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(588)	(2,625)	4,651	58	5,710
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(588)	(2,625)	4,651	58	5,710
Fund Balances, Beginning of Year	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
Fund Balances, End of Period	<u>\$ 11,149</u>	<u>\$ 96,106</u>	<u>\$ 172,421</u>	<u>\$ 55,937</u>	<u>\$ 237,113</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Five Months Ended February 28, 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	368	-	-	660,642	-
Intergovernmental	10,703	-	70,000	-	-
Earnings on investments	-	8	252	-	2,724
Miscellaneous	-	2,925	-	-	7,283
Total Revenues	11,071	2,933	70,252	660,642	10,007
Expenditures					
Current:					
General administration	-	13,070	38,444	488,493	-
Financial administration	-	-	-	-	4,570
Administration of justice	5,329	-	-	18,987	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	(1)	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	5,328	13,070	38,444	507,480	4,570
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,743	(10,137)	31,808	153,162	5,437
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	5,743	(10,137)	31,808	153,162	5,437
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	\$ 30,530	\$ -	\$ 225,867	\$ 6,398,800	\$ 77,160

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 Five Months Ended February 28, 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	-	-	453	-	-
Intergovernmental	-	9,604	-	-	234,148
Earnings on investments	361	2,966	-	128	-
Miscellaneous	120,043	1,167,400	-	-	-
Total Revenues	120,404	1,179,970	453	128	234,148
Expenditures					
Current:					
General administration	182,719	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	32,188	-	-	234,148
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,063,807	-	26,404	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	182,719	1,095,995	-	26,404	234,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,315)	83,975	453	(26,276)	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(62,315)	83,975	453	(26,276)	-
Fund Balances, Beginning of Year	403,639	3,351,572	22,141	131,784	-
Fund Balances, End of Period	\$ 341,324	\$ 3,435,547	\$ 22,594	\$ 105,508	\$ -

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 Five Months Ended February 28, 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	-	483,050	(376)	18,142	121,088
Earnings on investments	17	-	377	37	-
Miscellaneous	-	-	-	-	-
Total Revenues	17	483,050	1	18,179	121,088
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	36,093
Construction and maintenance	-	-	-	-	-
Health and human services	30,533	424,029	1	-	-
Public safety	-	-	-	18,179	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	59,021	-	-	-
Total Expenditures	30,533	483,050	1	18,179	36,093
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(30,516)	-	-	-	84,995
Other Financing Sources (Uses)					
Transfers in	246,033	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	246,033	-	-	-	-
Net Change in Fund Balances	215,517	-	-	-	84,995
Fund Balances, Beginning of Year	35,093	-	-	-	119,452
Fund Balances, End of Period	\$ 250,610	\$ -	\$ -	\$ -	\$ 204,447

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 Five Months Ended February 28, 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	\$ -	\$ -	\$ -	\$ -	\$ 26,998,981
Sales taxes	-	-	-	-	4,977,651
Fines and fees	-	337,344	903,716	-	3,831,013
Intergovernmental	1,186,597	-	1,026,289	-	3,584,877
Earnings on investments	-	-	46,916	-	1,565,540
Miscellaneous	-	5,000	5,912	701,805	2,099,865
Total Revenues	1,186,597	342,344	1,982,833	701,805	43,057,927
Expenditures					
Current:					
General administration	-	-	-	-	723,327
Financial administration	-	-	-	-	4,570
Administration of justice	1,186,598	225,599	1,982,833	-	10,835,226
Construction and maintenance	-	-	-	-	15,632,571
Health and human services	-	-	-	-	462,163
Public safety	-	-	-	418,348	1,556,932
Libraries and education	-	-	-	-	6,770
Capital Outlay	-	-	-	-	186,483
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	59,021
Total Expenditures	1,186,598	225,599	1,982,833	418,348	29,467,063
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1)	116,745	-	283,457	13,590,864
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	17,492,009
Transfers (out)	-	-	-	-	(189,045)
Total Other Financing Sources (Uses)	-	-	-	-	17,302,964
Net Change in Fund Balances	(1)	116,745	-	283,457	30,893,828
Fund Balances, Beginning of Year	1	1,901,064	-	2,000,023	98,133,393
Fund Balances, End of Period	\$ -	\$ 2,017,809	\$ -	\$ 2,283,480	\$ 129,027,221

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 Limited Tax Bonds, Series 2019
764	Drainage District 2020 Permanent Imp. Bonds
765	Drainage District - Tax Notes / CO
766	Certificates of Obligation 2020A
768	Tax Notes Series 2020
770	Parks Bonds (2020 Election)
771	Tax Notes Series 2021
772	Certificates of Obligation 2022
773	2022 FBCO Tax Note
774	Unlimited Tax Road Bonds, Seiries 2022
775	2023 Mobility Projects
776	2022 County CO Projects

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
February 28, 2023

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Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4	Central Appraisal	Facilities Limited	Drainage District
	Corners (FBCAD #6)	District Phase 2	Tax Bonds, Series	2020 Permanent
		Expansion	2019	Imp. Bonds
Assets				
Cash and cash equivalents	\$ 372,507	\$ -	\$ 3,125,143	\$ 16,216,290
Other receivables	-	49,961	-	-
Total Assets	\$ 372,507	\$ 49,961	\$ 3,125,143	\$ 16,216,290
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 497,970	\$ 205,045
Due to other funds	-	1,446,900	3,616	86,325
Total Liabilities	-	1,446,900	501,586	291,370
Fund Balances				
Restricted	372,507	(1,396,939)	2,623,557	15,924,920
Total Fund Balances	372,507	(1,396,939)	2,623,557	15,924,920
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 372,507	\$ 49,961	\$ 3,125,143	\$ 16,216,290

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
February 28, 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	\$ -	\$ 654,386	\$ 1,533,667	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 654,386</u>	<u>\$ 1,533,667</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 532,937	\$ -	\$ 92,158
Due to other funds	4,635,276	-	-	3,666,384
Total Liabilities	<u>4,635,276</u>	<u>532,937</u>	<u>-</u>	<u>3,758,542</u>
Fund Balances				
Restricted	(4,635,276)	121,449	1,533,667	(3,758,542)
Total Fund Balances	<u>(4,635,276)</u>	<u>121,449</u>	<u>1,533,667</u>	<u>(3,758,542)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 654,386</u>	<u>\$ 1,533,667</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
February 28, 2023

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Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes Series 2021	Certificates of Obligation 2022	2022 FBCO Tax Note	Unlimited Tax Road Bonds, Seiries 2022
Assets				
Cash and cash equivalents	\$ 141,197	\$ -	\$ 30,151,949	\$ 557,107
Other receivables	-	-	-	-
Total Assets	<u>\$ 141,197</u>	<u>\$ -</u>	<u>\$ 30,151,949</u>	<u>\$ 557,107</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 688,027	\$ -	\$ 2,805,441
Due to other funds	-	15,018,019	-	37,362,317
Total Liabilities	<u>-</u>	<u>15,706,046</u>	<u>-</u>	<u>40,167,758</u>
Fund Balances				
Restricted	<u>141,197</u>	<u>(15,706,046)</u>	<u>30,151,949</u>	<u>(39,610,651)</u>
Total Fund Balances	<u>141,197</u>	<u>(15,706,046)</u>	<u>30,151,949</u>	<u>(39,610,651)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 141,197</u>	<u>\$ -</u>	<u>\$ 30,151,949</u>	<u>\$ 557,107</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
February 28, 2023

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	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
Assets			
Cash and cash equivalents	\$ -	\$ -	\$ 52,752,246
Other receivables	-	-	49,961
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,802,207</u>
Liabilities and Fund Balances			
Liabilities			
Retainage payable	\$ -	\$ 60,912	\$ 4,882,490
Due to other funds	6,214,681	2,371,881	70,805,399
Total Liabilities	<u>6,214,681</u>	<u>2,432,793</u>	<u>75,687,889</u>
Fund Balances			
Restricted	(6,214,681)	(2,432,793)	(22,885,682)
Total Fund Balances	<u>(6,214,681)</u>	<u>(2,432,793)</u>	<u>(22,885,682)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,802,207</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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Five Months Ended February 28, 2023**

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-764
	Mission Bend/4 Corners (FBCAD #6)	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Drainage District 2020 Permanent Imp. Bonds
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	385	16,846	59,645	281,314
Miscellaneous	-	49,800	-	-
Total Revenues	<u>385</u>	<u>66,646</u>	<u>59,645</u>	<u>281,314</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	529,881
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,077	-
Capital Outlay	-	-	624,301	717,003
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>625,378</u>	<u>1,246,884</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>385</u>	<u>66,646</u>	<u>(565,733)</u>	<u>(965,570)</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	385	66,646	(565,733)	(965,570)
Fund Balances, Beginning of Year	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
Fund Balances, End of Period	<u>\$ 372,507</u>	<u>\$ (1,396,939)</u>	<u>\$ 2,623,557</u>	<u>\$ 15,924,920</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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Five Months Ended February 28, 2023**

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	-	29,422	22,846	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>29,422</u>	<u>22,846</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	73,887
Capital Outlay	97,221	1,080,016	-	1,951,612
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>97,221</u>	<u>1,080,016</u>	<u>-</u>	<u>2,025,499</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(97,221)</u>	<u>(1,050,594)</u>	<u>22,846</u>	<u>(2,025,499)</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)	(1,050,594)	22,846	(2,025,499)
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>\$ 121,449</u>	<u>\$ 1,533,667</u>	<u>\$ (3,758,542)</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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Five Months Ended February 28, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes Series 2021	Certificates of Obligation 2022	2022 FBCO Tax Note	Unlimited Tax Road Bonds, Series 2022
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 12,329
Earnings on investments	146	10,463	280,699	524
Miscellaneous	-	-	-	6,275
Total Revenues	<u>146</u>	<u>10,463</u>	<u>280,699</u>	<u>19,128</u>
Expenditures				
Current:				
General administration	-	503,948	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	8,146,336	-	15,833,088
Health and human services	-	16,198	-	-
Public safety	-	136,059	-	-
Parks and recreation	-	45,828	-	-
Capital Outlay	-	7,244,068	-	7,716,954
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	<u>-</u>	<u>16,097,918</u>	<u>128,750</u>	<u>23,550,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>146</u>	<u>(16,087,455)</u>	<u>151,949</u>	<u>(23,530,914)</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	146	(16,087,455)	30,151,949	(23,530,914)
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>\$ 141,197</u>	<u>\$ (15,706,046)</u>	<u>\$ 30,151,949</u>	<u>\$ (39,610,651)</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.

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Five Months Ended February 28, 2023**

	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ -	\$ 12,329
Earnings on investments	-	-	702,290
Miscellaneous	-	-	56,075
Total Revenues	<u>-</u>	<u>-</u>	<u>770,694</u>
Expenditures			
Current:			
General administration	-	18,177	522,125
Administration of justice	-	148,906	154,387
Construction and maintenance	5,019,603	-	29,528,908
Health and human services	-	-	16,198
Public safety	-	8,644	144,703
Parks and recreation	-	-	120,792
Capital Outlay	764,448	2,257,066	22,452,689
Debt Service:			
Bond issuance costs	-	-	128,750
Total Expenditures	<u>5,784,051</u>	<u>2,432,793</u>	<u>53,068,552</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,784,051)</u>	<u>(2,432,793)</u>	<u>(52,297,858)</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	(5,784,051)	(2,432,793)	(22,297,858)
Fund Balances, Beginning of Year	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ (6,214,681)</u>	<u>\$ (2,432,793)</u>	<u>\$ (22,885,681)</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 Five Months Ended February 28, 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	\$ 301,222,793	\$ (13,250,141)	96%
Fines and fees	38,817,436	38,817,436	12,730,274	(26,087,162)	33%
Intergovernmental	3,876,826	3,876,826	844,704	(3,032,122)	22%
Earnings on investments	1,566,852	1,566,852	2,988,153	1,421,301	191%
Miscellaneous	3,223,745	3,233,416	1,093,377	(2,140,039)	34%
Total Revenues	<u>361,957,793</u>	<u>361,967,464</u>	<u>318,879,301</u>	<u>(43,088,163)</u>	<u>88%</u>
Expenditures					
Current:					
General administration	94,107,018	93,411,080	25,734,033	67,677,047	28%
Financial administration	12,399,374	12,399,004	5,411,451	6,987,553	44%
Administration of justice	100,142,896	100,599,967	40,401,419	60,198,548	40%
Construction and maintenance	4,121,528	4,121,252	1,484,376	2,636,876	36%
Health and human services	36,008,301	36,060,323	12,972,280	23,088,043	36%
Cooperative services	1,209,740	1,229,877	355,774	874,103	29%
Public safety	63,965,059	64,066,486	23,580,507	40,485,979	37%
Parks and recreation	4,924,643	4,958,622	1,965,892	2,992,730	40%
Libraries and education	21,157,038	21,157,038	7,757,754	13,399,284	37%
Capital Outlay	<u>-</u>	<u>41,619</u>	<u>33,313</u>	<u>8,306</u>	<u>80%</u>
Total Expenditures	<u>338,035,597</u>	<u>338,045,268</u>	<u>119,696,799</u>	<u>218,348,469</u>	<u>35%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,922,196</u>	<u>23,922,196</u>	<u>199,182,502</u>	<u>175,260,306</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	189,045	189,045	
Transfers (out)	(17,423,978)	(17,423,978)	(17,681,054)	(257,076)	
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	181,690,493	175,192,275	
Net adjustment to reflect operations in accordance with GAAP (a)			(8,033,716)		
Fund Balances, Beginning of Year	<u>124,193,256</u>	<u>124,193,256</u>	<u>124,193,256</u>		
Fund Balances, End of Period	<u>\$ 130,691,474</u>	<u>\$ 130,691,474</u>	<u>\$ 297,850,033</u>	<u>\$ 167,158,559</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Five Months Ended February 28, 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	\$ 318,879,301	\$ 13,300,418	\$ 332,179,721
Expenditures	<u>119,696,799</u>	<u>21,334,135</u>	<u>141,030,934</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	199,182,502	(8,033,717)	191,148,787
Other Financing Sources (Uses)			
Transfers (out)	<u>(17,681,054)</u>	<u>-</u>	<u>(17,681,054)</u>
Other Financing Sources (Uses)	<u>(17,492,009)</u>	<u>-</u>	<u>(17,492,009)</u>
Net Change in Fund Balance	181,690,493	(8,033,717)	173,656,778
Fund Balance, Beginning of Year			<u>124,193,258</u>
Fund Balance, End of Period			<u><u>\$ 297,850,036</u></u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Five Months Ended February 28, 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	\$ 88,551,057	\$ (3,482,163)	96%
Intergovernmental	1,723,750	1,723,750	4,061,465	2,337,715	236%
Earnings on investments	26,000	26,000	703,961	677,961	2708%
Miscellaneous	1,297,048	1,297,048	442,441	(854,607)	34%
Total Revenues	95,080,018	95,080,018	93,758,924	(1,321,094)	99%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	40,535,324	27,676,687	59%
Interest and fiscal charges	31,556,930	31,556,930	16,446,933	15,109,997	52%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	99,983,881	99,983,881	56,982,257	43,001,624	57%
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	36,965,712	41,869,575	
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	\$ 52,014,838	\$ 41,869,575	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 93,758,924	\$ -	\$ 93,758,924
Expenditures	56,982,257	210,343	57,192,600
Excess of Revenues Over Expenditures	36,776,667	(210,343)	36,566,324
Other Financing Sources (uses)	189,045	210,343	399,388
Net Change in Fund Balance	36,965,712	-	36,965,712
Fund Balance, Beginning of Year			15,049,126
Fund Balance, End of Period			\$ 52,014,838

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Five Months Ended February 28, 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	\$ 17,106,533	\$ (694,277)	96%
Fines and fees	7,488,058	7,488,058	1,735,116	(5,752,942)	23%
Earnings on investments	10,000	10,000	151,635	141,635	1516%
Miscellaneous	220,000	220,000	53,650	(166,350)	24%
Total Revenues	25,518,868	25,518,868	19,046,934	(6,471,934)	75%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	4,359,910	8,065,889	35%
Operating costs	15,735,720	15,726,720	5,366,113	10,360,607	34%
Information technology costs	15,996	24,996	6,701	18,295	27%
Capital acquisitions	197,664	197,664	15,932	181,732	8%
Total Expenditures	28,375,179	28,375,179	9,748,656	18,626,523	34%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	9,298,278	12,154,589	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1)	-	
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	\$ 17,221,595	\$ 12,154,588	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 19,046,934	\$ -	\$ 19,046,934
Expenditures	9,748,656	1	9,748,657
Net Change in Fund Balance	9,298,278	(1)	9,298,277
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 17,221,595

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Five Months Ended February 28, 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	\$ 9,892,448	\$ (552,739)	95%
Earnings on investments	15,000	15,000	295,019	280,019	1967%
Miscellaneous	95,000	95,000	9,253	(85,747)	10%
Total Revenues	10,555,187	10,555,187	10,196,720	(358,467)	97%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	2,668,800	4,833,505	36%
Operating costs	3,263,223	3,260,473	902,108	2,358,365	28%
Information technology costs	4,100	6,850	1,891	4,959	28%
Capital acquisitions	58,980	58,980	7,823	51,157	13%
Total Expenditures	10,828,608	10,828,608	3,580,622	7,247,986	33%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(273,421)	6,616,098	6,889,519	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,328,077)	-	
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	\$ 21,623,414	\$ 5,561,442	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,196,720	\$ -	\$ 10,196,720
Expenditures	3,580,622	1,328,077	4,908,699
Net Change in Fund Balance	6,616,098	(1,328,077)	5,288,021
Fund Balance, Beginning of Year			16,335,393
Fund Balance, End of Period			\$ 21,623,414

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***February 28, 2023*

	Business-Type Activities Proprietary Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 103,083	\$ 18,276,857
Due from other funds	-	4,461,733
Other receivables	-	27,718
Total Current Assets	103,083	22,766,308
Noncurrent Assets:		
Capital assets, not being depreciated	1,095,120	-
Capital assets, net of accumulated depreciation	-	531,454
Total Noncurrent Assets	1,095,120	531,454
Total Assets	1,198,203	23,297,762
Liabilities		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	50,700	-
Due to other funds	1,044,420	612
Due to others	103,083	-
Total Current Liabilities	1,198,203	3,334,404
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	-	5,978,653
Total Liabilities	1,198,203	9,313,057
Net Position		
Net investment in capital assets	-	531,454
Unrestricted	-	13,453,251
Total Net Position	\$ -	\$ 13,984,705

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Five Months Ended February 28, 2023

	Business-Type Activities	Governmental Activities
	Proprietary Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ -	\$ 29,172,192
Total Operating Revenues	<u>-</u>	<u>29,172,192</u>
Operating Expenses		
Contractual services	-	1,155,883
Benefits provided	-	26,199,716
Depreciation	-	15,922
Capital outlay	-	-
Total Operating Expenses	<u>-</u>	<u>27,371,521</u>
Operating Income	-	1,800,671
Non-Operating Revenues		
Earnings on investments	-	2,927
Total Non-Operating Revenues	<u>-</u>	<u>2,927</u>
Change in Net Position	-	1,803,598
Total Net Position, Beginning of Year	<u>-</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ -</u>	<u>\$ 13,984,705</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Five Months Ended February 28, 2023

	Business-Type Activities Proprietary	Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services		\$ 30,318,777
Payment of benefits	-	(26,199,716)
Payments for services	-	414,467
Net Cash Provided (Used) by Operating Activities	-	4,533,528
Cash Flows from Investing Activities:		
Interest earned on investments	-	2,927
Net Cash Provided by Investing Activities	-	2,927
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	4,536,455
Cash and Cash Equivalents, Beginning of Year	-	13,740,402
Cash and Cash Equivalents, End of Period	<u>\$ 103,083</u>	<u>\$ 18,276,857</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ -	\$ 1,800,671
Adjustments to operations:		
Depreciation	-	15,922
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	1,102,186
Decrease (Increase) in other receivables	-	44,399
Increase (Decrease) in due to other funds	-	(309,765)
Total Adjustments		<u>2,732,857</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ -</u>	<u>\$ 4,533,528</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
February 28, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 2,330,792	\$ 15,946,065	\$ 18,276,857
Due from other funds	3,855,957	605,776	4,461,733
Other receivables	-	27,718	27,718
Total Current Assets	<u>6,186,749</u>	<u>16,579,559</u>	<u>22,766,308</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	531,454	-	531,454
Total Noncurrent Assets	<u>531,454</u>	<u>-</u>	<u>531,454</u>
Total Assets	<u>6,718,203</u>	<u>16,579,559</u>	<u>23,297,762</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	612	-	612
Total Current Liabilities	<u>612</u>	<u>3,333,792</u>	<u>3,334,404</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>5,979,265</u>	<u>3,333,792</u>	<u>9,313,057</u>
Net Position			
Net investment in capital assets	531,454	-	531,454
Unrestricted	<u>207,484</u>	<u>13,245,767</u>	<u>13,453,251</u>
Total Net Position	<u>\$ 738,938</u>	<u>\$ 13,245,767</u>	<u>\$ 13,984,705</u>

FORT BEND COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES****IN FUND NET POSITION (DEFICIT)****INTERNAL SERVICE FUNDS***For the Five Months Ended February 28, 2023*

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 25,637,012	\$ 3,535,180	\$ 29,172,192
Total Operating Revenues	<u>25,637,012</u>	<u>3,535,180</u>	<u>29,172,192</u>
Operating Expenses			
Contractual services	1,004,034	151,849	1,155,883
Benefits provided	23,989,599	2,210,117	26,199,716
Depreciation	15,922	-	15,922
Total Operating Expenses	<u>25,009,555</u>	<u>2,361,966</u>	<u>27,371,521</u>
Operating Income (Loss)	627,457	1,173,214	1,800,671
Non-Operating Revenues			
Earnings on investments	2,927	-	2,927
Total Non-Operating Revenues	<u>2,927</u>	<u>-</u>	<u>2,927</u>
Change in Net Position	630,384	1,173,214	1,803,598
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>\$ 738,938</u>	<u>\$ 13,245,767</u>	<u>\$ 13,984,705</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 26,514,948	\$ 3,803,829	\$ 30,318,777
Payment of benefits	(23,989,599)	(2,210,117)	(26,199,716)
Payments for services	(1,248,177)	1,662,644	414,467
Net Cash Provided (Used) by Operating Activities	<u>1,277,172</u>	<u>3,256,356</u>	<u>4,533,528</u>
Cash Flows from Investing Activities:			
Interest earned on investments	2,927	-	2,927
Net Cash Provided by Investing Activities	<u>2,927</u>	<u>-</u>	<u>2,927</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,280,099	3,256,356	4,536,455
Cash and Cash Equivalents, Beginning of Year	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
Cash and Cash Equivalents, End of Period	<u>\$ 2,330,793</u>	<u>\$ 15,946,064</u>	<u>\$ 18,276,857</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 627,457	\$ 1,173,214	\$ 1,800,671
Adjustments to operations:			
Depreciation	15,922	-	15,922
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	833,538	268,648	1,102,186
Decrease (Increase) in other receivables	44,398	1	44,399
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(244,143)	(65,622)	(309,765)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>649,715</u>	<u>2,083,142</u>	<u>2,732,857</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,277,172</u>	<u>\$ 3,256,356</u>	<u>\$ 4,533,528</u>

FORT BEND COUNTY, TEXAS

FIDUCIARY FUND DESCRIPTIONS

Other Post Employment Benefits (OPEB) Trust Fund

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

Custodial Funds

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

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

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

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

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
February 28, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 49,482,478
Investments	<u>5,570,393</u>	<u>-</u>
Total Assets	<u>5,570,393</u>	<u>49,482,478</u>
Liabilities		
Due to others	<u>-</u>	<u>426,583</u>
Total Liabilities	<u>-</u>	<u>426,583</u>
Net Position		
Restricted for court activities		40,294,974
Restricted for tax collection		8,760,921
Restricted for benefits	<u>5,570,393</u>	<u>-</u>
Total Net Position	<u>\$ 5,570,393</u>	<u>\$ 49,055,895</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****FIDUCIARY FUNDS***For the Five Months Ended February 28, 2023*

	OPEB Trust Fund	Total Custodial Funds
Additions		
Court collections	\$ -	\$ 18,342,944
Property tax collections	-	1,531,115,070
Employer contributions	5,643,423	
Earnings of investments	(73,030)	18,739
Total Additions	<u>5,570,393</u>	<u>1,549,476,753</u>
Deductions		
Court activities		12,571,459
Property tax disbursements		1,523,045,501
Total Deductions	<u>-</u>	<u>1,535,616,960</u>
Change in fiduciary net position	5,570,393	13,859,793
Net Position - Beginning of Year	<u>-</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 5,570,393</u>	<u>\$ 49,055,895</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
February 28, 2023

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 27,904,121	\$ 12,817,436	\$ 8,760,921	\$ 49,482,478
Total Assets	<u>27,904,121</u>	<u>12,817,436</u>	<u>8,760,921</u>	<u>49,482,478</u>
Liabilities				
Due to other governments	-	-	-	-
Due to others	<u>276,797</u>	<u>149,786</u>	<u>-</u>	<u>426,583</u>
Total Liabilities	<u>276,797</u>	<u>149,786</u>	<u>-</u>	<u>426,583</u>
Net Position				
Restricted for court activities	27,627,324	12,667,650	-	40,294,974
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>8,760,921</u>	<u>8,760,921</u>
Total Net Position	<u>\$ 27,627,324</u>	<u>\$ 12,667,650</u>	<u>\$ 8,760,921</u>	<u>\$ 49,055,895</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Five Months Ended February 28, 2023

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 14,637,375	\$ 3,705,569	\$ -	\$ 18,342,944
Property tax collections	-	-	1,531,115,070	1,531,115,070
Earnings of investments	18,739	-	-	18,739
Total Additions	<u>14,656,114</u>	<u>3,705,569</u>	<u>1,531,115,070</u>	<u>1,549,476,753</u>
Deductions				
Court activities	8,310,915	4,260,544	-	12,571,459
Property tax disbursements	-	-	1,523,045,501	1,523,045,501
Total Deductions	<u>8,310,915</u>	<u>4,260,544</u>	<u>1,523,045,501</u>	<u>1,535,616,960</u>
Change in fiduciary net position	6,345,199	(554,975)	8,069,569	13,859,793
Net Position - Beginning of Year	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 27,627,324</u>	<u>\$ 12,667,650</u>	<u>\$ 8,760,921</u>	<u>\$ 49,055,895</u>

FORT BEND COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNITS

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

Fort Bend County Toll Road Authority (“FBCTRA”)

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

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

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

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

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

Fort Bend County Industrial Development Corporation (“FBCIDC”)

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

Fort Bend County Housing Finance Corporation (“FBCHFC”)

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

East Fort Bend County Development Authority (“Authority”)

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

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
February 28, 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	\$ 8,368	\$ 160,028,000	\$ 88,569,948	\$ 145,794	\$ 799	\$ 254,516,289
Investments	-	-	8,956,847	-	637,004	-	9,593,851
Miscellaneous receivables	46,035	-	83,624	-	576	-	130,235
Capital assets, not being depreciated	-	-	89,993,607	38,772,928	-	-	128,766,535
Capital assets, net of accumulated depreciation	-	-	203,333,563	136,004,114	-	-	339,337,677
Total Assets	<u>5,809,415</u>	<u>8,368</u>	<u>462,395,641</u>	<u>263,346,990</u>	<u>783,374</u>	<u>799</u>	<u>732,344,587</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	-	-	2,059,883	916,893	-	-	2,976,776
Due to primary government	-	-	3,552,466	2,454,002	-	-	6,006,468
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	-	258,457,944	189,327,328	-	-	459,049,660
Total Liabilities	<u>11,316,765</u>	<u>-</u>	<u>275,026,326</u>	<u>195,663,975</u>	<u>1,500</u>	<u>-</u>	<u>482,008,566</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	-	-	69,852,574	(18,168,295)	-	-	51,684,279
Debt service	-	-	19,486,115	9,738,873	-	-	29,224,988
Unrestricted	(5,507,350)	8,368	100,101,631	66,907,149	781,874	799	162,292,471
Total Net Position (Deficit)	<u>\$ (5,507,350)</u>	<u>\$ 8,368</u>	<u>\$ 189,440,320</u>	<u>\$ 58,477,727</u>	<u>\$ 781,874</u>	<u>\$ 799</u>	<u>\$ 243,201,738</u>

FORT BEND COUNTY, TEXAS

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

For the Five Months Ended February 28, 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	\$ 6,754,220	\$ 16,819,254	\$ 24,843	\$ -	\$ -
Interest on long-term debt	1,590,925	-	-	-	-
Debt service fees	500	-	-	-	-
Total Fort Bend County Toll Road Authority	8,345,645	16,819,254	24,843	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	4,511,597	10,929,173	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	4,515,097	10,929,173	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Corporation	(5,360)	-	-	-	-
Totals Component Units	\$ 12,855,382	\$ 27,748,427	\$ 24,843	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	9
Total General Revenues				-	9
Changes in Net Position (Deficit)				-	9
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				\$ (5,507,350)	\$ 8,368

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

FORT BEND COUNTY, TEXAS

Page 2 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
 POSITION (DEFICIT)
 COMPONENT UNITS
 For the Five 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	\$ 10,089,877	\$ -	\$ -	\$ -	\$ 10,089,877
Interest on long-term debt	(1,590,925)	-	-	-	(1,590,925)
Debt service fees	(500)	-	-	-	(500)
Total Fort Bend County Toll Road Authority	8,498,452	-	-	-	8,498,452
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	6,417,576	-	-	6,417,576
Total Fort Bend Grand Parkway Toll Road Authority	-	6,414,076	-	-	6,414,076
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Corporation	-	-	-	5,360	5,360
Totals Component Units	8,498,452	6,414,076	-	5,360	14,917,888
General Revenues:					
Property Taxes					-
Earnings on investments	2,687,418	1,440,038		2	4,127,467
Total General Revenues	2,687,418	1,440,038	-	2	4,127,467
Changes in Net Position (Deficit)	11,185,870	7,854,114	-	5,362	19,045,355
Net Position (Deficit), Beginning of Year	178,254,450	50,623,613	781,874	(4,563)	224,156,383
Net Position (Deficit), End of Period	\$ 189,440,320	\$ 58,477,727	\$ 781,874	\$ 799	\$ 243,201,738

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
February 28, 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	6,035,000	\$ 6,575,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	32,675,000	40,933,950
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	61,095,000	74,299,750
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	52,930,000	69,812,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	66,515,000	84,115,075
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	12,270,000	14,091,330
47,550,000	* Combination Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	27,370,000	32,359,251
4,952,549	* Tax and Revenue Certificates of Obligation Taxable Series 2017B (QECB)	3.594	2030	3,721,072	4,278,218
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	44,550,000	61,552,700
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	30,075,000	44,437,500
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	50,710,000	84,872,500
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	23,955,000	32,395,700
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	30,760,000	36,277,902
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	20,510,000	28,953,251
25,405,000	Permanent Improvement Bonds - Drainage Series 2020	3.00 - 5.00	2040	23,615,000	31,513,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,955,000	73,426,958
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	32,635,000	48,645,877
Total General Obligation Bonds				<u>\$ 562,376,072</u>	<u>\$ 768,540,111</u>
Notes Payable					
\$3,808,978	Mobility Tax Note Series 2017	2.36	2023	595,978	\$ 609,893
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				<u>\$ 43,514,978</u>	<u>\$ 50,223,081</u>

February 28, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE****February 28, 2023****Page 2 of 2****Capital Financing**

\$100,140,000	EPICenter Financing	4.00% - 5.00%	2050	100,140,000	171,188,350
21,640,739	Axon Tasers and Cameras financing	2.297%	2031	21,716,392	23,003,567
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	<u>3,001,615</u>	<u>3,181,039</u>
				<u>126,108,330</u>	<u>198,683,764</u>

Leases

609,520	Elections Warehouse	2.467%	2024	181,087	200,510
209,229	Mailing Equipment	2.467%	2026	129,229	134,129
129,121	Building rentals	2.297%	2024	53,622	61,478
148,369	Land Lease	2.297%	2046	<u>91,026</u>	<u>150,020</u>
				<u>454,964</u>	<u>546,137</u>
4,411,721	Jail Software SBITA	2.297%	2027	<u>3,373,615</u>	<u>3,721,037</u>

STATISTICAL SECTION

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

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

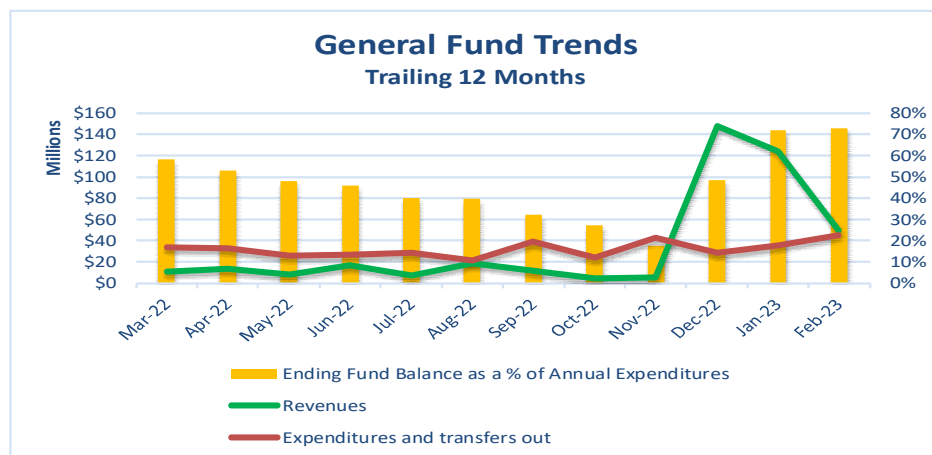
FORT BEND COUNTY, TEXAS
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)**
Page 2 of 2

	Fiscal Year				Five Months Ended Feb 28,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 416,772,831
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	4,977,651
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	17,258,363
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	31,540,509
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	7,185,106
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	9,551,602
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	487,286,062
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	33,720,221
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	5,416,021
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	52,288,912
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	46,645,855
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	36,254,767
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	355,774
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	31,125,709
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	2,086,684
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	7,764,533
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	25,449,444
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	40,535,324
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	16,505,954
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	298,277,948
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	189,008,114
Other Financing Sources (Uses)					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	17,870,099
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(17,870,099)
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	\$ 219,218,457
Debt Service as a Percentage of					
Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	20.91%

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

Page 1 of 2

	3/31/22	4/30/22	5/31/22	6/30/22	7/31/22	8/31/22
Revenues						
Property taxes	\$ 4,780,563	\$ 3,102,954	\$ 676,476	\$ 525,581	\$ (76,109)	\$ 581,426
Fines and fees	3,431,098	3,904,954	2,896,958	10,119,451	3,044,418	3,341,591
Intergovernmental	1,437,351	2,365,706	2,729,269	5,130,008	2,050,669	19,829,483
Earnings on investments	97,562	142,354	314,906	273,160	333,019	428,917
Miscellaneous	1,310,166	3,729,505	1,082,083	684,146	1,549,934	(5,281,563)
Total Revenues	11,056,740	13,245,473	7,699,692	16,732,346	6,901,931	18,899,854
Expenditures						
Current:						
General administration	13,516,404	6,141,637	6,102,009	5,769,353	6,672,540	1,430,442
Financial administration	928,904	1,224,747	1,034,411	935,023	947,027	1,031,345
Administration of justice	7,141,563	9,652,440	7,372,594	7,589,056	7,680,084	8,442,852
Construction and maintenance	299,960	371,908	271,917	284,797	474,203	369,246
Health and human services	3,769,732	5,096,817	3,805,109	3,843,614	5,210,680	1,995,648
Cooperative services	65,725	181,292	66,677	66,536	156,344	80,780
Public safety	5,676,170	7,393,802	5,475,717	5,536,551	5,421,177	8,775,811
Parks and recreation	545,386	482,047	345,307	456,633	336,861	393,462
Libraries and education	1,547,663	2,033,914	1,546,781	1,438,855	1,529,172	1,662,822
Capital Outlay	171,174	540,903	166,705	780,797	(275,380)	211,906
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	33,662,681	33,119,507	26,187,227	26,701,215	28,152,708	24,394,314
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(22,605,941)	(19,874,034)	(18,487,535)	(9,968,869)	(21,250,777)	(5,494,460)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	18,482
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	3,384,000
Total Other Financing Sources (Uses)	-	-	-	-	-	3,402,482
Net Change in Fund Balances	(22,605,941)	(19,874,034)	(18,487,535)	(9,968,869)	(21,250,777)	(2,091,978)
Fund Balances, Beginning of Period	246,148,000	223,542,063	203,668,029	185,180,494	175,211,625	153,960,848
Fund Balances, End of Period	\$ 223,542,063	\$ 203,668,029	\$ 185,180,494	\$ 175,211,625	\$ 153,960,848	\$ 151,868,870



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

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	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23	2/28/23
Revenues						
Property taxes	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547	\$ 43,352,937
Fines and fees	3,912,463	2,183,403	2,751,576	2,683,963	2,616,629	3,191,779
Intergovernmental	5,151,393	891,313	1,082,430	2,278,162	2,213,178	1,108,394
Earnings on investments	445,022	499,783	362,054	355,890	781,500	1,003,649
Miscellaneous	1,647,018	1,126,690	1,424,147	1,672,388	1,251,453	1,478,545
Total Revenues	11,281,547	4,779,507	5,497,191	147,740,410	124,027,307	50,135,304
Expenditures						
Current:						
General administration	6,445,143	4,309,460	4,687,960	6,264,325	12,013,060	5,199,964
Financial administration	1,339,613	1,064,788	1,074,748	1,102,787	1,138,372	1,030,756
Administration of justice	11,107,262	7,860,431	8,124,001	8,535,731	8,130,116	8,649,020
Construction and maintenance	639,584	280,702	291,049	300,811	304,931	306,883
Health and human services	7,386,348	3,224,028	3,395,285	3,372,923	5,236,358	4,170,955
Cooperative services	191,164	72,709	70,819	72,517	68,521	71,208
Public safety	8,396,303	5,340,175	5,744,324	6,636,935	5,998,032	5,704,608
Parks and recreation	473,113	316,795	343,098	572,721	363,887	369,391
Libraries and education	2,346,890	1,365,069	1,413,255	1,676,930	1,567,511	1,734,998
Capital Outlay	633,455	389,975	51,646	277,192	309,502	429,671
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	38,958,875	24,224,132	25,196,185	28,812,872	35,130,290	27,667,454
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(27,677,328)	(19,444,625)	(19,698,994)	118,927,538	88,897,017	22,467,850
Other Financing Sources (Uses)						
Transfers in	1,720	-	-	-	-	189,045
Transfers (out)	-	-	(17,492,009)	-	-	(189,045)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,720	-	(17,492,009)	-	-	(17,492,009)
Net Change in Fund Balances	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538	88,897,017	4,975,841
Fund Balances, Beginning of Period	151,868,870	124,193,262	104,748,637	67,557,634	186,485,172	275,382,189
Fund Balances, End of Period	\$ 124,193,262	\$ 104,748,637	\$ 67,557,634	\$ 186,485,172	\$ 275,382,189	\$ 280,358,030

