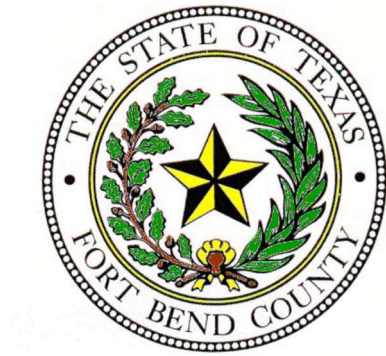


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Six Months Ended March 31, 2023



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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May 1, 2023

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

The Monthly Financial Report (the "MFR") for the Six Months Ended March 31, 2023, is hereby submitted. This report, internally generated and is unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

March 31, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 526,484,347	\$ 103,083	\$ 526,587,430	\$ 235,161,533
Investments	-	-	-	9,684,085
Receivables:				
Taxes, net	27,747,016	-	27,747,016	-
Grants	2,999,987	-	2,999,987	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,569,238	-	31,569,238	127,322
Internal Balances	1,044,420	(1,044,420)	-	-
Prepaid items	6,510	-	6,510	-
Due from component units	187,849	-	187,849	-
Due from primary government	-	-	-	-
Net pension asset	32,298,711	-	32,298,711	-
Capital assets, not being depreciated	665,536,273	1,095,120	666,631,393	133,498,884
Capital assets, net of accumulated depreciation	2,535,300,068	-	2,535,300,068	338,372,677
Total Assets	3,859,843,527	153,783	3,859,997,310	716,844,501
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	23,383,458	-	23,383,458	16,864
Retainage payable	4,753,992	153,783	4,907,775	3,330,583
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	64,652,393	-	64,652,393	-
Due to primary government	-	-	-	187,849
Due to other governments	13,768,472	-	13,768,472	-
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	779,091,211	-	779,091,211	451,174,660
Total OPEB liability	495,366,734	-	495,366,734	-
Total Liabilities	1,426,789,801	153,783	1,426,943,584	468,668,754
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	2,360,762,282	-	2,360,762,282	58,706,150
Restricted for:				
Debt service	84,176,396	-	84,176,396	29,262,199
Construction and maintenance	97,737,437	-	97,737,437	-
Other	39,719,417	-	39,719,417	-
Unrestricted	(329,486,395)	-	(329,486,395)	153,073,115
Total Net Position	\$ 2,252,909,137	\$ -	\$ 2,252,909,137	\$ 241,041,464

March 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Six Months Ended March 31, 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	\$ 55,902,855	\$ 4,391,426	\$ 2,662,193	\$ -
Financial administration	6,873,808	1,230,060	-	-
Administration of justice	70,056,931	5,641,153	4,792,165	-
Construction and maintenance	79,977,571	3,002,779	-	411,613
Health and human services	46,545,541	6,634,218	25,521,113	-
Cooperative services	646,818	-	-	-
Public safety	42,901,180	8,614,515	2,523,788	-
Parks and recreation	5,526,633	138,819	135,000	-
Libraries and education	10,857,442	52,833	10,819	-
Interest on long-term debt	17,042,113	-	-	-
Total governmental activities	336,330,892	29,705,803	35,645,078	411,613
Business-Type Activities				
EPICenter Operations	-	-	-	-
Total Primary Government	\$ 336,330,892	\$ 29,705,803	\$ 35,645,078	\$ 411,613
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	13,838,330	20,892,864	-	24,843
FB Grand Parkway Toll Road Authority	8,886,763	13,540,865	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 22,719,733	\$ 34,433,729	\$ -	\$ 24,843

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Six Months Ended March 31, 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	\$ (48,849,236)		\$ (48,849,236)	
Financial administration	(5,643,748)		(5,643,748)	
Administration of justice	(59,623,613)		(59,623,613)	
Construction and maintenance	(76,563,179)		(76,563,179)	
Health and human services	(14,390,210)		(14,390,210)	
Cooperative services	(646,818)		(646,818)	
Public safety	(31,762,877)		(31,762,877)	
Parks and recreation	(5,252,814)		(5,252,814)	
Libraries and education	(10,793,790)		(10,793,790)	
Interest on long-term debt	(17,042,113)		(17,042,113)	
Total governmental activities	(270,568,398)		(270,568,398)	
Business-Type Activities				
EPICenter Operations		\$ -	-	
Total Primary Government	(270,568,398)	-	(270,568,398)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				7,079,377
FB Grand Parkway Toll Road Authority				4,654,102
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
Total Component Units				11,738,839
General Revenues:				
Property taxes, penalties, and interest	443,092,732	-	443,092,732	-
Sales taxes	6,405,645	-	6,405,645	-
Earnings on investments	9,744,890	-	9,744,890	5,146,242
Miscellaneous	3,385,688	-	3,385,688	-
Total General Revenues	462,628,955	-	462,628,955	5,146,242
Changes in Net Position	192,060,557	-	192,060,557	16,885,081
Net Position, Beginning of Year, as restated	2,060,848,580	-	2,060,848,580	224,156,383
Net Position, End of Period	\$ 2,252,909,137	\$ -	\$ 2,252,909,137	\$ 241,041,464

March 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

March 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 209,549,273	\$ 51,158,492	\$ 52,093,831	\$ 59,882,717	\$ 138,748,997	\$ 511,433,310
Taxes receivable, net	20,586,471	5,162,990	-	-	1,997,554	27,747,015
Grants receivable	2,352,821	-	-	-	647,166	2,999,987
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	318,502	31,145,696	33,406	-	42,085	31,539,689
Due from other funds	84,687,066	(20,255)	-	-	458,678	85,125,489
Due from component units	187,849	-	-	-	-	187,849
Prepaid items	6,510	-	-	-	-	6,510
Total Assets	\$ 354,357,600	\$ 87,446,923	\$ 52,127,237	\$ 59,882,717	\$ 141,894,480	\$ 695,708,957
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 6,295,807	\$ -	\$ -	\$ -	\$ -	\$ 6,295,807
Retainage payable	20,087	-	4,571,038	650	162,218	4,753,993
Due to other funds	414,776	-	80,398,537	1,473,580	5,673,800	87,960,693
Due to other governments	9,726,239	-	-	-	4,152,220	13,878,459
Unearned revenues	2,849,779	-	-	58,408,487	3,334,889	64,593,155
Total Liabilities	27,029,316	-	84,969,575	59,882,717	13,323,127	185,204,735
Deferred Inflows of Resources						
Unavailable revenue-property taxes	20,586,471	5,162,990	-	-	1,997,555	27,747,016
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
Total Deferred Inflows of Resources	57,255,579	36,485,992	-	-	1,997,555	95,739,126
Fund Balances						
Nonspendable	6,510	-	-	-	-	6,510
Restricted	10,818,687	50,960,931	-	-	126,638,167	188,417,785
Committed	11,198,016	-	-	-	-	11,198,016
Unassigned	248,049,492	-	(32,842,338)	-	(64,369)	215,142,785
Total Fund Balances	270,072,705	50,960,931	(32,842,338)	-	126,573,798	414,765,096
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 354,357,600	\$ 87,446,923	\$ 52,127,237	\$ 59,882,717	\$ 141,894,480	\$ 695,708,957

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

Total fund balances, governmental funds	\$ 414,765,096
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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.	3,200,299,796
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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	(733,411,673)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(75,676,664)
Accrued interest payable on bonds	(3,270,527)

Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.

Net pension (liability) asset	32,298,711
Total Other post-employment benefits ("OPEB") liability	(495,366,734)
Deferred outflows related to post-employment activities	149,835,122
Deferred inflows related to post-employment activities	(332,018,632)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	10,182,475
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Net Position of Governmental Activities	<u>\$ 2,252,909,137</u>
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FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Six Months Ended March 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 306,534,335	\$ 90,111,352	\$ -	\$ -	\$ 27,474,828	\$ 424,120,515
Sales taxes	-	-	-	-	6,405,645	6,405,645
Fines and fees	17,067,629	-	-	-	5,151,081	22,218,710
Intergovernmental	12,076,590	4,061,465	12,329	18,627,799	4,786,138	39,564,321
Earnings on investments	4,399,064	913,455	911,354	1,470,896	2,046,578	9,741,347
Miscellaneous	8,615,865	442,441	56,087	19,500	2,486,986	11,620,879
Total Revenues	<u>348,693,483</u>	<u>95,528,713</u>	<u>979,770</u>	<u>20,118,195</u>	<u>48,351,256</u>	<u>513,671,417</u>
Expenditures						
Current:						
General administration	49,979,272	-	668,901	-	922,573	51,570,746
Financial administration	6,574,681	-	-	-	13,075	6,587,756
Administration of justice	51,148,185	-	334,982	-	13,581,590	65,064,757
Construction and maintenance	1,847,265	-	31,236,331	-	20,053,918	53,137,514
Health and human services	23,929,425	-	16,198	18,963,260	673,721	43,582,604
Cooperative services	590,060	-	-	-	-	590,060
Public safety	36,772,530	-	665,609	-	1,659,746	39,097,885
Parks and recreation	2,379,181	-	177,318	-	-	2,556,499
Libraries and education	9,690,076	-	-	-	11,401	9,701,477
Capital Outlay	2,411,352	210,343	30,006,195	1,154,935	238,770	34,021,595
Debt Service:						
Principal	-	42,951,610	-	-	-	42,951,610
Interest and fiscal charges	-	16,854,342	-	-	59,021	16,913,363
Debt issuance costs	-	-	128,750	-	-	128,750
Total Expenditures	<u>185,322,027</u>	<u>60,016,295</u>	<u>63,234,284</u>	<u>20,118,195</u>	<u>37,213,815</u>	<u>365,904,616</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>163,371,456</u>	<u>35,512,418</u>	<u>(62,254,514)</u>	<u>-</u>	<u>11,137,441</u>	<u>147,766,801</u>
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)	<u>(17,492,009)</u>	<u>399,388</u>	<u>30,000,000</u>	<u>-</u>	<u>17,302,964</u>	<u>30,210,343</u>
Net Change in Fund Balances	145,879,447	35,911,806	(32,254,514)	-	28,440,405	177,977,144
Fund Balances, Beginning of Year	<u>124,193,258</u>	<u>15,049,125</u>	<u>(587,823)</u>	<u>-</u>	<u>98,133,393</u>	<u>236,787,953</u>
Fund Balances, End of Period	<u>\$ 270,072,705</u>	<u>\$ 50,960,931</u>	<u>\$ (32,842,338)</u>	<u>\$ -</u>	<u>\$ 126,573,798</u>	<u>\$ 414,765,097</u>

FORT BEND COUNTY, TEXAS**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Six Months Ended March 31, 2023**

Net change in fund balances - total governmental funds	\$ 177,977,144
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 \$34,335,912 was exceeded by depreciation \$45,717,928 in the current	(11,382,007)
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.	(21,990)
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	42,951,610
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.	(1,998,631)
Change in net position of governmental activities	<u>\$ 192,060,557</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
March 31, 2023

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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	\$ 49,277,953	\$ 11,101,559	\$ 13,384	\$ 12,495,899	\$ 17,291,122
Taxes receivable, net	-	-	-	-	1,237,312
Grants receivable	-	-	-	34,554	-
Other receivables	16,880	-	-	9,000	16,205
Due from other funds	-	-	-	-	43,838
Total Assets	<u>\$ 49,294,833</u>	<u>\$ 11,101,559</u>	<u>\$ 13,384</u>	<u>\$ 12,539,453</u>	<u>\$ 18,588,477</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	462,310	-	77,753	1,856,249	1,336,383
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>610,172</u>	<u>-</u>	<u>77,753</u>	<u>1,856,249</u>	<u>1,336,383</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,237,312
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,237,312</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	48,684,661	11,101,559	(64,369)	10,683,204	16,014,782
Total Fund Balances	<u>48,684,661</u>	<u>11,101,559</u>	<u>(64,369)</u>	<u>10,683,204</u>	<u>16,014,782</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 49,294,833</u>	<u>\$ 11,101,559</u>	<u>\$ 13,384</u>	<u>\$ 12,539,453</u>	<u>\$ 18,588,477</u>

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

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	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 21,444,315	\$ 1,407,258	\$ 41,875	\$ 1,203,309	\$ 634,928
Taxes receivable, net	760,242	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	43,813	2,140
Total Assets	<u>\$ 22,204,557</u>	<u>\$ 1,407,258</u>	<u>\$ 41,875</u>	<u>\$ 1,247,122</u>	<u>\$ 637,068</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	915,137	-	-	34,198	5,520
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>915,137</u>	<u>-</u>	<u>-</u>	<u>34,198</u>	<u>5,520</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	20,529,177	1,407,258	41,875	1,212,924	631,548
Total Fund Balances	<u>20,529,177</u>	<u>1,407,258</u>	<u>41,875</u>	<u>1,212,924</u>	<u>631,548</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,204,557</u>	<u>\$ 1,407,258</u>	<u>\$ 41,875</u>	<u>\$ 1,247,122</u>	<u>\$ 637,068</u>

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 10,581	\$ 99,803	\$ 172,458	\$ 55,949	\$ 238,218
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,180	-	-
Total Assets	<u>\$ 10,581</u>	<u>\$ 99,803</u>	<u>\$ 173,638</u>	<u>\$ 55,949</u>	<u>\$ 238,218</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,532	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,532</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	10,581	98,271	173,638	55,949	238,218
Total Fund Balances	<u>10,581</u>	<u>98,271</u>	<u>173,638</u>	<u>55,949</u>	<u>238,218</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,581</u>	<u>\$ 99,803</u>	<u>\$ 173,638</u>	<u>\$ 55,949</u>	<u>\$ 238,218</u>

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

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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	\$ 30,392	\$ -	\$ 217,829	\$ 6,247,382	\$ 73,295
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	159,614	-
Total Assets	<u>\$ 30,392</u>	<u>\$ -</u>	<u>\$ 217,829</u>	<u>\$ 6,406,996</u>	<u>\$ 73,295</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	1,309	40,658	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,309</u>	<u>40,658</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	30,392	-	216,520	6,366,338	73,295
Total Fund Balances	<u>30,392</u>	<u>-</u>	<u>216,520</u>	<u>6,366,338</u>	<u>73,295</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,392</u>	<u>\$ -</u>	<u>\$ 217,829</u>	<u>\$ 6,406,996</u>	<u>\$ 73,295</u>

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

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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	\$ 467,097	\$ 7,114,952	\$ 22,594	\$ 155,474	\$ 130,323
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	200	-	-
Total Assets	<u>\$ 467,097</u>	<u>\$ 7,114,952</u>	<u>\$ 22,794</u>	<u>\$ 155,474</u>	<u>\$ 130,323</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 14,356
Due to other funds	29,022	16,003	-	2,820	-
Due to other governments	-	3,647,783	-	-	-
Unearned revenues	-	-	-	-	115,967
Total Liabilities	<u>29,022</u>	<u>3,663,786</u>	<u>-</u>	<u>2,820</u>	<u>130,323</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	438,075	3,451,166	22,794	152,654	-
Total Fund Balances	<u>438,075</u>	<u>3,451,166</u>	<u>22,794</u>	<u>152,654</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 467,097</u>	<u>\$ 7,114,952</u>	<u>\$ 22,794</u>	<u>\$ 155,474</u>	<u>\$ 130,323</u>

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

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	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets					
Cash and cash equivalents	\$ 231,387	\$ (557,214)	\$ 183,533	\$ 22,066	\$ 199,586
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	581,255	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	(373)	-	-	-	-
Total Assets	<u>\$ 234,577</u>	<u>\$ 24,041</u>	<u>\$ 183,533</u>	<u>\$ 22,066</u>	<u>\$ 199,586</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	24,168	-	-	813
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	183,533	22,066	-
Total Liabilities	<u>-</u>	<u>24,168</u>	<u>183,533</u>	<u>22,066</u>	<u>813</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	234,577	(127)	-	-	198,773
Total Fund Balances	<u>234,577</u>	<u>(127)</u>	<u>-</u>	<u>-</u>	<u>198,773</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 234,577</u>	<u>\$ 24,041</u>	<u>\$ 183,533</u>	<u>\$ 22,066</u>	<u>\$ 199,586</u>

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

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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	\$ 497,139	\$ 2,016,169	\$ 3,289,088	\$ 2,919,294	\$ 138,748,997
Taxes receivable, net	-	-	-	-	1,997,554
Grants receivable	27,794	-	-	-	647,166
Other receivables	-	-	-	-	42,085
Due from other funds	-	-	208,266	-	458,678
Total Assets	<u>\$ 524,933</u>	<u>\$ 2,016,169</u>	<u>\$ 3,497,354</u>	<u>\$ 2,919,294</u>	<u>\$ 141,894,480</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 162,218
Due to other funds	375,935	40,974	424,846	28,170	5,673,800
Due to other governments	-	-	-	504,437	4,152,220
Unearned revenues	148,998	-	2,864,325	-	3,334,889
Total Liabilities	<u>524,933</u>	<u>40,974</u>	<u>3,289,171</u>	<u>532,607</u>	<u>13,323,127</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,997,555
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,997,555</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	1,975,195	208,183	2,386,687	126,573,798
Total Fund Balances	<u>-</u>	<u>1,975,195</u>	<u>208,183</u>	<u>2,386,687</u>	<u>126,573,798</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 524,933</u>	<u>\$ 2,016,169</u>	<u>\$ 3,497,354</u>	<u>\$ 2,919,294</u>	<u>\$ 141,894,480</u>

FORT BEND COUNTY, TEXAS

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

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,407,955
Sales taxes	6,405,645	-	-	-	-
Fines and fees	-	-	-	-	2,639,037
Intergovernmental	-	-	203,309	137,975	-
Earnings on investments	852,107	225,269	3	255,114	224,736
Miscellaneous	-	-	-	1,009	62,524
Total Revenues	<u>7,257,752</u>	<u>225,269</u>	<u>203,312</u>	<u>394,098</u>	<u>20,334,252</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	1	8,575,549	-
Construction and maintenance	1,267,164	665	267,680	-	12,242,788
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>214,005</u>	<u>2,536</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>1,481,169</u>	<u>3,201</u>	<u>267,681</u>	<u>8,575,549</u>	<u>12,242,788</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,776,583</u>	<u>222,068</u>	<u>(64,369)</u>	<u>(8,181,451)</u>	<u>8,091,464</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	5,776,583	222,068	(64,369)	8,875,480	8,091,464
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>\$ 48,684,661</u>	<u>\$ 11,101,559</u>	<u>\$ (64,369)</u>	<u>\$ 10,683,204</u>	<u>\$ 16,014,782</u>

FORT BEND COUNTY, TEXAS

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

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 10,066,873	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	213,625	22,335
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	383,779	14,730	31	14,520	765
Miscellaneous	18,753	-	36,031	-	-
Total Revenues	<u>10,469,405</u>	<u>81,634</u>	<u>36,062</u>	<u>228,145</u>	<u>68,640</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	266,778	-
Construction and maintenance	6,275,621	-	-	-	-
Health and human services	-	-	11,243	-	-
Public safety	-	-	-	-	45,611
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>6,275,621</u>	<u>-</u>	<u>11,243</u>	<u>266,778</u>	<u>45,611</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,193,784</u>	<u>81,634</u>	<u>24,819</u>	<u>(38,633)</u>	<u>23,029</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,193,784	81,634	24,819	(38,633)	23,029
Fund Balances, Beginning of Year	<u>16,335,393</u>	<u>1,325,624</u>	<u>17,056</u>	<u>1,251,557</u>	<u>608,519</u>
Fund Balances, End of Period	<u>\$ 20,529,177</u>	<u>\$ 1,407,258</u>	<u>\$ 41,875</u>	<u>\$ 1,212,924</u>	<u>\$ 631,548</u>

FORT BEND COUNTY, TEXAS

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

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	5,657	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	14	122	211	70	-
Miscellaneous	-	10,819	-	-	6,815
Total Revenues	14	10,942	5,868	70	6,815
Expenditures					
Current:					
General administration	1,171	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	11,402	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	1,170	11,402	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,156)	(460)	5,868	70	6,815
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(1,156)	(460)	5,868	70	6,815
Fund Balances, Beginning of Year	11,737	98,731	167,770	55,879	231,403
Fund Balances, End of Period	\$ 10,581	\$ 98,271	\$ 173,638	\$ 55,949	\$ 238,218

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 Six Months Ended March 31, 2023**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	368	-	-	820,256	-
Intergovernmental	10,703	-	70,000	-	-
Earnings on investments	-	8	300	-	3,758
Miscellaneous	-	2,925	-	-	10,890
Total Revenues	11,071	2,933	70,300	820,256	14,648
Expenditures					
Current:					
General administration	-	13,070	47,839	655,706	1
Financial administration	-	-	-	-	13,075
Administration of justice	5,466	-	-	43,850	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	5,466	13,070	47,839	699,556	13,076
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,605	(10,137)	22,461	120,700	1,572
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	5,605	(10,137)	22,461	120,700	1,572
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	\$ 30,392	\$ -	\$ 216,520	\$ 6,366,338	\$ 73,295

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 Six Months Ended March 31, 2023**

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	653	-	-
Intergovernmental	-	9,604	-	49,989	269,148
Earnings on investments	449	3,689	-	159	-
Miscellaneous	238,773	1,211,377	-	-	-
Total Revenues	239,222	1,224,670	653	50,148	269,148
Expenditures					
Current:					
General administration	204,786	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	47,716	-	-	269,148
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,077,360	-	29,278	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	204,786	1,125,076	-	29,278	269,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,436	99,594	653	20,870	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	34,436	99,594	653	20,870	-
Fund Balances, Beginning of Year	403,639	3,351,572	22,141	131,784	-
Fund Balances, End of Period	\$ 438,075	\$ 3,451,166	\$ 22,794	\$ 152,654	\$ -

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 Six Months Ended March 31, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	679,181	(415)	35,961	121,088
Earnings on investments	43	-	416	45	-
Miscellaneous	-	-	-	-	-
Total Revenues	43	679,181	1	36,006	121,088
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	41,767
Construction and maintenance	-	-	-	-	-
Health and human services	46,593	615,884	1	-	-
Public safety	-	-	-	18,180	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	4,403	-	17,826	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	59,021	-	-	-
Total Expenditures	46,592	679,308	1	36,006	41,767
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(46,549)	(127)	-	-	79,321
Other Financing Sources (Uses)					
Transfers in	246,033	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	246,033	-	-	-	-
Net Change in Fund Balances	199,484	(127)	-	-	79,321
Fund Balances, Beginning of Year	35,093	-	-	-	119,452
Fund Balances, End of Period	\$ 234,577	\$ (127)	\$ -	\$ -	\$ 198,773

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 Six Months Ended March 31, 2023

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,474,828
Sales taxes	-	-	-	-	6,405,645
Fines and fees	-	337,344	1,111,805	-	5,151,081
Intergovernmental	1,505,501	-	1,581,650	-	4,786,138
Earnings on investments	-	-	66,240	-	2,046,578
Miscellaneous	-	5,000	6,089	875,981	2,486,986
Total Revenues	1,505,501	342,344	2,765,784	875,981	48,351,256
Expenditures					
Current:					
General administration	-	-	-	-	922,573
Financial administration	-	-	-	-	13,075
Administration of justice	1,505,502	268,213	2,557,601	-	13,581,590
Construction and maintenance	-	-	-	-	20,053,918
Health and human services	-	-	-	-	673,721
Public safety	-	-	-	489,317	1,659,746
Libraries and education	-	-	-	-	11,401
Capital Outlay	-	-	-	-	238,770
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	59,021
Total Expenditures	1,505,502	268,213	2,557,601	489,317	37,213,815
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1)	74,131	208,183	386,664	11,137,441
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)	74,131	208,183	386,664	28,440,405
Fund Balances, Beginning of Year	1	1,901,064	-	2,000,023	98,133,393
Fund Balances, End of Period	\$ -	\$ 1,975,195	\$ 208,183	\$ 2,386,687	\$ 126,573,798

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	CO 2017 - 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
March 31, 2023

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Fund Number	MAJ-750 CO 2017 - Mission Bend/4 Corners (FBCAD #6)	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-764 Drainage District 2020 Permanent Imp. Bonds
Assets				
Cash and cash equivalents	\$ 372,587	\$ -	\$ 2,952,422	\$ 15,672,805
Other receivables	-	33,406	-	-
Total Assets	<u>\$ 372,587</u>	<u>\$ 33,406</u>	<u>\$ 2,952,422</u>	<u>\$ 15,672,805</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 507,408	\$ 259,120
Due to other funds	-	1,430,345	3,515	50,005
Total Liabilities	<u>-</u>	<u>1,430,345</u>	<u>510,923</u>	<u>309,125</u>
Fund Balances				
Restricted	372,587	(1,396,939)	2,441,499	15,363,680
Total Fund Balances	<u>372,587</u>	<u>(1,396,939)</u>	<u>2,441,499</u>	<u>15,363,680</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 372,587</u>	<u>\$ 33,406</u>	<u>\$ 2,952,422</u>	<u>\$ 15,672,805</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
March 31, 2023

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Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District - Tax Notes / CO	Certificates of Obligation 2020A	Tax Notes Series 2020	Parks Bonds (2020 Election)
Assets				
Cash and cash equivalents	\$ -	\$ 610,331	\$ 1,539,229	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 610,331</u>	<u>\$ 1,539,229</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 532,937	\$ -	\$ 98,839
Due to other funds	5,667,821	-	-	3,916,912
Total Liabilities	<u>5,667,821</u>	<u>532,937</u>	<u>-</u>	<u>4,015,751</u>
Fund Balances				
Restricted	(5,667,821)	77,394	1,539,229	(4,015,751)
Total Fund Balances	<u>(5,667,821)</u>	<u>77,394</u>	<u>1,539,229</u>	<u>(4,015,751)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 610,331</u>	<u>\$ 1,539,229</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
March 31, 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	\$ 141,227	\$ -	\$ 30,235,979	\$ 569,251
Other receivables	-	-	-	-
Total Assets	<u>\$ 141,227</u>	<u>\$ -</u>	<u>\$ 30,235,979</u>	<u>\$ 569,251</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 390,474	\$ -	\$ 2,684,734
Due to other funds	-	15,337,553	1,590	40,243,136
Total Liabilities	<u>-</u>	<u>15,728,027</u>	<u>1,590</u>	<u>42,927,870</u>
Fund Balances				
Restricted	<u>141,227</u>	<u>(15,728,027)</u>	<u>30,234,389</u>	<u>(42,358,619)</u>
Total Fund Balances	<u>141,227</u>	<u>(15,728,027)</u>	<u>30,234,389</u>	<u>(42,358,619)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 141,227</u>	<u>\$ -</u>	<u>\$ 30,235,979</u>	<u>\$ 569,251</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
March 31, 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	\$ -	\$ -	\$ 52,093,831
Other receivables	-	-	33,406
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,127,237</u>
Liabilities and Fund Balances			
Liabilities			
Retainage payable	\$ -	\$ 97,526	\$ 4,571,038
Due to other funds	6,945,053	6,802,607	80,398,537
Total Liabilities	<u>6,945,053</u>	<u>6,900,133</u>	<u>84,969,575</u>
Fund Balances			
Restricted	(6,945,053)	(6,900,133)	(32,842,338)
Total Fund Balances	<u>(6,945,053)</u>	<u>(6,900,133)</u>	<u>(32,842,338)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,127,237</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 Six Months Ended March 31, 2023**

Fund Number	MAJ-750 CO 2017 - Mission Bend/4 Corners (FBCAD #6)	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-764 Drainage District 2020 Permanent Imp. Bonds
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	464	16,846	72,303	347,238
Miscellaneous	-	49,800	-	-
Total Revenues	<u>464</u>	<u>66,646</u>	<u>72,303</u>	<u>347,238</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	698,708
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,825	-
Capital Outlay	(1)	-	818,269	1,175,340
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>(1)</u>	<u>-</u>	<u>820,094</u>	<u>1,874,048</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>465</u>	<u>66,646</u>	<u>(747,791)</u>	<u>(1,526,810)</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	465	66,646	(747,791)	(1,526,810)
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>\$ 372,587</u>	<u>\$ (1,396,939)</u>	<u>\$ 2,441,499</u>	<u>\$ 15,363,680</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 Six Months Ended March 31, 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	-	32,088	28,408	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>32,088</u>	<u>28,408</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	129,461
Capital Outlay	1,129,766	1,126,737	-	2,153,247
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,129,766</u>	<u>1,126,737</u>	<u>-</u>	<u>2,282,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,129,766)</u>	<u>(1,094,649)</u>	<u>28,408</u>	<u>(2,282,708)</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	(1,129,766)	(1,094,649)	28,408	(2,282,708)
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>\$ (5,667,821)</u>	<u>\$ 77,394</u>	<u>\$ 1,539,229</u>	<u>\$ (4,015,751)</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 Six Months Ended March 31, 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	176	10,463	402,724	644
Miscellaneous	-	-	-	6,287
Total Revenues	<u>176</u>	<u>10,463</u>	<u>402,724</u>	<u>19,260</u>
Expenditures				
Current:				
General administration	-	507,073	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	8,146,934	29,585	16,943,168
Health and human services	-	16,198	-	-
Public safety	-	136,059	-	-
Parks and recreation	-	46,032	-	-
Capital Outlay	-	7,262,122	10,000	9,354,974
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	<u>-</u>	<u>16,119,899</u>	<u>168,335</u>	<u>26,298,142</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>176</u>	<u>(16,109,436)</u>	<u>234,389</u>	<u>(26,278,882)</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	176	(16,109,436)	30,234,389	(26,278,882)
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>\$ 141,227</u>	<u>\$ (15,728,027)</u>	<u>\$ 30,234,389</u>	<u>\$ (42,358,619)</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 Six Months Ended March 31, 2023**

	MAJ-775	MAJ-776	
	2023 Mobility Projects	2022 County CO Projects	Totals Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ -	\$ 12,329
Earnings on investments	-	-	911,354
Miscellaneous	-	-	56,087
Total Revenues	<u>-</u>	<u>-</u>	<u>979,770</u>
Expenditures			
Current:			
General administration	-	161,828	668,901
Administration of justice	-	329,501	334,982
Construction and maintenance	5,417,936	-	31,236,331
Health and human services	-	-	16,198
Public safety	-	529,550	665,609
Parks and recreation	-	-	177,318
Capital Outlay	1,096,487	5,879,254	30,006,195
Debt Service:			
Bond issuance costs	-	-	128,750
Total Expenditures	<u>6,514,423</u>	<u>6,900,133</u>	<u>63,234,284</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(6,514,423)</u>	<u>(6,900,133)</u>	<u>(62,254,514)</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	(6,514,423)	(6,900,133)	(32,254,514)
Fund Balances, Beginning of Year	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ (6,945,053)</u>	<u>\$ (6,900,133)</u>	<u>\$ (32,842,337)</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 Six Months Ended March 31, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 306,534,335	\$ (7,938,599)	97%
Fines and fees	38,817,436	38,817,436	16,200,009	(22,617,427)	42%
Intergovernmental	3,876,826	3,876,826	3,298,919	(577,907)	85%
Earnings on investments	1,566,852	1,737,651	4,384,341	2,646,690	252%
Miscellaneous	3,223,745	3,233,973	1,194,790	(2,039,183)	37%
Total Revenues	<u>361,957,793</u>	<u>362,138,820</u>	<u>331,612,394</u>	<u>(30,526,426)</u>	<u>92%</u>
Expenditures					
Current:					
General administration	94,107,018	93,301,972	42,967,340	50,334,632	46%
Financial administration	12,399,374	12,569,803	6,574,681	5,995,122	52%
Administration of justice	100,142,896	100,612,954	50,029,849	50,583,105	50%
Construction and maintenance	4,121,528	4,121,252	1,847,265	2,273,987	45%
Health and human services	36,008,301	36,068,611	16,048,086	20,020,525	44%
Cooperative services	1,209,740	1,265,827	590,060	675,767	47%
Public safety	63,965,059	64,087,214	28,794,047	35,293,167	45%
Parks and recreation	4,924,643	4,958,622	2,379,181	2,579,441	48%
Libraries and education	21,157,038	21,157,038	9,690,067	11,466,971	46%
Capital Outlay	<u>-</u>	<u>33,331</u>	<u>33,313</u>	<u>18</u>	<u>100%</u>
Total Expenditures	<u>338,035,597</u>	<u>338,176,624</u>	<u>158,953,889</u>	<u>179,222,735</u>	<u>47%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,922,196</u>	<u>23,962,196</u>	<u>172,658,505</u>	<u>148,696,309</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	6,538,218	155,166,496	148,628,278	
Net adjustment to reflect operations in accordance with GAAP (a)			(9,287,051)		
Fund Balances, Beginning of Year	<u>124,193,260</u>	<u>124,193,260</u>	<u>124,193,260</u>		
Fund Balances, End of Period	<u>\$ 130,691,478</u>	<u>\$ 130,731,478</u>	<u>\$ 270,072,705</u>	<u>\$ 139,341,227</u>	

(a) See reconciliation on following page.

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

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 331,612,394	\$ 17,081,087	\$ 348,693,484
Expenditures	158,953,889	26,368,138	185,322,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	172,658,505	(9,287,051)	163,371,457
Other Financing Sources (Uses)			
Transfers (out)	(17,681,054)	-	(17,681,054)
Other Financing Sources (Uses)	(17,492,009)	-	(17,492,009)
Net Change in Fund Balance	155,166,496	(9,287,051)	145,879,448
Fund Balance, Beginning of Year			124,193,258
Fund Balance, End of Period			<u>\$ 270,072,706</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Six Months Ended March 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 90,111,352	\$ (1,921,868)	98%
Intergovernmental	1,723,750	1,723,750	4,061,465	2,337,715	236%
Earnings on investments	26,000	26,000	913,455	887,455	3513%
Miscellaneous	1,297,048	1,297,048	442,441	(854,607)	34%
Total Revenues	95,080,018	95,080,018	95,528,713	448,695	100%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	42,951,610	25,260,401	63%
Interest and fiscal charges	31,556,930	31,556,930	16,854,342	14,702,588	53%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	99,983,881	99,983,881	59,805,952	40,177,929	60%
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	35,911,806	40,815,669	
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	\$ 50,960,932	\$ 40,815,669	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 95,528,713	\$ -	\$ 95,528,713
Expenditures	59,805,952	210,343	60,016,295
Excess of Revenues Over Expenditures	35,722,761	(210,343)	35,512,418
Other Financing Sources (uses)	189,045	210,343	399,388
Net Change in Fund Balance	35,911,806	-	35,911,806
Fund Balance, Beginning of Year			15,049,126
Fund Balance, End of Period			\$ 50,960,932

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Six Months Ended March 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,407,955	\$ (392,855)	98%
Fines and fees	7,488,058	7,488,058	2,639,037	(4,849,021)	35%
Earnings on investments	10,000	10,000	224,736	214,736	2247%
Miscellaneous	220,000	220,000	62,524	(157,476)	28%
Total Revenues	25,518,868	25,518,868	20,334,252	(5,184,616)	80%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	5,397,347	7,028,452	43%
Operating costs	15,735,720	15,724,720	6,807,600	8,917,120	43%
Information technology costs	15,996	26,996	6,701	20,295	25%
Capital acquisitions	197,664	197,664	31,138	166,526	16%
Total Expenditures	28,375,179	28,375,179	12,242,786	16,132,393	43%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	8,091,466	10,947,777	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(2)	-	
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	\$ 16,014,782	\$ 10,947,775	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 20,334,252	\$ -	\$ 20,334,252
Expenditures	12,242,786	2	12,242,788
Net Change in Fund Balance	8,091,466	(2)	8,091,464
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 16,014,782

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Six Months Ended March 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,066,873	\$ (378,314)	96%
Earnings on investments	15,000	15,000	383,781	368,781	2559%
Miscellaneous	95,000	95,000	18,753	(76,247)	20%
Total Revenues	10,555,187	10,555,187	10,469,407	(85,780)	99%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	3,301,860	4,200,445	44%
Operating costs	3,263,223	3,260,473	1,120,598	2,139,875	34%
Information technology costs	4,100	6,850	4,576	2,274	67%
Capital acquisitions	58,980	58,980	11,328	47,652	19%
Total Expenditures	10,828,608	10,828,608	4,438,362	6,390,246	41%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(273,421)	6,031,045	6,304,466	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,837,261)	-	
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	\$ 20,529,177	\$ 4,467,205	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,469,407	\$ (2)	\$ 10,469,405
Expenditures	4,438,362	1,837,259	6,275,621
Net Change in Fund Balance	6,031,045	(1,837,261)	4,193,784
Fund Balance, Beginning of Year			16,335,393
Fund Balance, End of Period			\$ 20,529,177

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
March 31, 2023

	Business-Type Activities Proprietary Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 103,083	\$ 15,051,035
Due from other funds	-	4,685,198
Other receivables	-	27,718
Total Current Assets	<u>103,083</u>	<u>19,763,951</u>
Noncurrent Assets:		
Capital assets, not being depreciated	1,095,120	-
Capital assets, net of accumulated depreciation	-	536,545
Total Noncurrent Assets	<u>1,095,120</u>	<u>536,545</u>
Total Assets	<u>1,198,203</u>	<u>20,300,496</u>
Liabilities		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	50,700	-
Due to other funds	1,044,420	805,575
Due to others	103,083	-
Total Current Liabilities	<u>1,198,203</u>	<u>4,139,367</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>1,198,203</u>	<u>10,118,020</u>
Net Position		
Net investment in capital assets	-	536,545
Unrestricted	<u>-</u>	<u>9,645,931</u>
Total Net Position	<u>\$ -</u>	<u>\$ 10,182,476</u>

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

	Business-Type Activities Proprietary Fund	Governmental Activities Internal Service Funds
Operating Revenues		
Charges for services	\$ -	\$ 31,377,059
Total Operating Revenues	-	31,377,059
Operating Expenses		
Contractual services	-	2,504,102
Benefits provided	-	30,855,179
Depreciation	-	19,951
Capital outlay	-	-
Total Operating Expenses	-	33,379,232
Operating Income	-	(2,002,173)
Non-Operating Revenues		
Earnings on investments	-	3,542
Total Non-Operating Revenues	-	3,542
Change in Net Position	-	(1,998,631)
Total Net Position, Beginning of Year	-	12,181,107
Total Net Position, End of Period	\$ -	\$ 10,182,476

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

	Business-Type Activities Proprietary	Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services		\$ 32,300,178
Payment of benefits	-	(30,855,179)
Payments for services	-	(128,789)
Net Cash Provided (Used) by Operating Activities	-	1,316,210
Cash Flows from Investing Activities:		
Interest earned on investments	-	3,542
Net Cash Provided by Investing Activities	-	3,542
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)	(9,120)
Net Cash (Used) by Capital and Related Financing Activities	-	(9,120)
Net Increase (Decrease) in Cash and Cash Equivalents	103,083	1,310,632
Cash and Cash Equivalents, Beginning of Year	-	13,740,402
Cash and Cash Equivalents, End of Period	<u>\$ 103,083</u>	<u>\$ 15,051,034</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ -	\$ (2,002,173)
Adjustments to operations:		
Depreciation	-	19,951
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	878,721
Decrease (Increase) in other receivables	-	44,398
Increase (Decrease) in due to other funds	-	495,198
Total Adjustments		<u>3,318,383</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ -</u>	<u>\$ 1,316,210</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ (1,011,777)	\$ 16,062,812	\$ 15,051,035
Due from other funds	4,047,384	637,814	4,685,198
Other receivables	-	27,718	27,718
Total Current Assets	<u>3,035,607</u>	<u>16,728,344</u>	<u>19,763,951</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	536,545	-	536,545
Total Noncurrent Assets	<u>536,545</u>	<u>-</u>	<u>536,545</u>
Total Assets	<u>3,572,152</u>	<u>16,728,344</u>	<u>20,300,496</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	805,575	-	805,575
Total Current Liabilities	<u>805,575</u>	<u>3,333,792</u>	<u>4,139,367</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>6,784,228</u>	<u>3,333,792</u>	<u>10,118,020</u>
Net Position			
Net investment in capital assets	536,545	-	536,545
Unrestricted	<u>(3,748,621)</u>	<u>13,394,552</u>	<u>9,645,931</u>
Total Net Position	<u>\$ (3,212,076)</u>	<u>\$ 13,394,552</u>	<u>\$ 10,182,476</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 27,538,191	\$ 3,838,868	\$ 31,377,059
Total Operating Revenues	<u>27,538,191</u>	<u>3,838,868</u>	<u>31,377,059</u>
Operating Expenses			
Contractual services	2,313,915	190,187	2,504,102
Benefits provided	28,528,497	2,326,682	30,855,179
Depreciation	19,951	-	19,951
Total Operating Expenses	<u>30,862,363</u>	<u>2,516,869</u>	<u>33,379,232</u>
Operating Income (Loss)	(3,324,172)	1,321,999	(2,002,173)
Non-Operating Revenues			
Earnings on investments	3,542	-	3,542
Total Non-Operating Revenues	<u>3,542</u>	<u>-</u>	<u>3,542</u>
Change in Net Position	(3,320,630)	1,321,999	(1,998,631)
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>\$ (3,212,076)</u>	<u>\$ 13,394,552</u>	<u>\$ 10,182,476</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 28,224,700	\$ 4,075,478	\$ 32,300,178
Payment of benefits	(28,528,497)	(2,326,682)	(30,855,179)
Payments for services	(1,753,095)	1,624,306	(128,789)
Net Cash Provided (Used) by Operating Activities	<u>(2,056,892)</u>	<u>3,373,102</u>	<u>1,316,210</u>
Cash Flows from Investing Activities:			
Interest earned on investments	3,542	-	3,542
Net Cash Provided by Investing Activities	<u>3,542</u>	<u>-</u>	<u>3,542</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,062,470)	3,373,102	1,310,632
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>\$ (1,011,776)</u>	<u>\$ 16,062,810</u>	<u>\$ 15,051,034</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (3,324,172)	\$ 1,321,999	\$ (2,002,173)
Adjustments to operations:			
Depreciation	19,951	-	19,951
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	642,111	236,610	878,721
Decrease (Increase) in other receivables	44,398	-	44,398
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	560,820	(65,622)	495,198
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>1,267,280</u>	<u>2,051,103</u>	<u>3,318,383</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,056,892)</u>	<u>\$ 3,373,102</u>	<u>\$ 1,316,210</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
March 31, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 41,646,073
Investments	<u>5,686,220</u>	<u>-</u>
Total Assets	<u>5,686,220</u>	<u>41,646,073</u>
Liabilities		
Due to others	<u>-</u>	<u>448,201</u>
Total Liabilities	<u>-</u>	<u>448,201</u>
Net Position		
Restricted for court activities		35,048,842
Restricted for tax collection		6,149,030
Restricted for benefits	<u>5,686,220</u>	<u>-</u>
Total Net Position	<u>\$ 5,686,220</u>	<u>\$ 41,197,872</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 19,341,406
Property tax collections	-	1,555,799,093
Employer contributions	5,641,326	
Earnings of investments	44,894	18,739
Total Additions	<u>5,686,220</u>	<u>1,575,159,238</u>
Deductions		
Court activities		18,816,053
Property tax disbursements		1,550,341,415
Total Deductions	<u>-</u>	<u>1,569,157,468</u>
Change in fiduciary net position	5,686,220	6,001,770
Net Position - Beginning of Year	<u>-</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 5,686,220</u>	<u>\$ 41,197,872</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 22,410,660	\$ 13,086,383	\$ 6,149,030	\$ 41,646,073
Total Assets	<u>22,410,660</u>	<u>13,086,383</u>	<u>6,149,030</u>	<u>41,646,073</u>
Liabilities				
Due to other governments	-	-	-	-
Due to others	<u>289,413</u>	<u>158,788</u>	<u>-</u>	<u>448,201</u>
Total Liabilities	<u>289,413</u>	<u>158,788</u>	<u>-</u>	<u>448,201</u>
Net Position				
Restricted for court activities	22,121,247	12,927,595	-	35,048,842
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>6,149,030</u>	<u>6,149,030</u>
Total Net Position	<u>\$ 22,121,247</u>	<u>\$ 12,927,595</u>	<u>\$ 6,149,030</u>	<u>\$ 41,197,872</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 14,739,544	\$ 4,601,862	\$ -	\$ 19,341,406
Property tax collections	-	-	1,555,799,093	1,555,799,093
Earnings of investments	18,739	-	-	18,739
Total Additions	<u>14,758,283</u>	<u>4,601,862</u>	<u>1,555,799,093</u>	<u>1,575,159,238</u>
Deductions				
Court activities	13,919,161	4,896,892	-	18,816,053
Property tax disbursements	-	-	1,550,341,415	1,550,341,415
Total Deductions	<u>13,919,161</u>	<u>4,896,892</u>	<u>1,550,341,415</u>	<u>1,569,157,468</u>
Change in fiduciary net position	839,122	(295,030)	5,457,678	6,001,770
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>\$ 22,121,247</u>	<u>\$ 12,927,595</u>	<u>\$ 6,149,030</u>	<u>\$ 41,197,872</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
March 31, 2023

	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Housing Finance Corporation	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 5,763,380	\$ 8,370	\$ 151,043,664	\$ 78,199,526	\$ 145,794	\$ 799	\$ 235,161,533
Investments	-	-	9,047,081	-	637,004	-	9,684,085
Miscellaneous receivables	46,035	-	80,711	-	576	-	127,322
Capital assets, not being depreciated	-	-	91,980,697	41,518,187	-	-	133,498,884
Capital assets, net of accumulated depreciation	-	-	202,725,563	135,647,114	-	-	338,372,677
Total Assets	<u>5,809,415</u>	<u>8,370</u>	<u>454,877,716</u>	<u>255,364,827</u>	<u>783,374</u>	<u>799</u>	<u>716,844,501</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	-	-	2,395,072	935,511	-	-	3,330,583
Due to primary government	-	-	121,656	66,193	-	-	187,849
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	-	254,757,944	185,152,328	-	-	451,174,660
Total Liabilities	<u>11,316,765</u>	<u>-</u>	<u>268,230,705</u>	<u>189,119,784</u>	<u>1,500</u>	<u>-</u>	<u>468,668,754</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	-	-	73,087,733	(14,381,583)	-	-	58,706,150
Debt service	-	-	19,527,676	9,734,523	-	-	29,262,199
Unrestricted	(5,507,350)	8,370	96,102,607	61,686,815	781,874	799	153,073,115
Total Net Position (Deficit)	<u>\$ (5,507,350)</u>	<u>\$ 8,370</u>	<u>\$ 188,718,016</u>	<u>\$ 57,039,755</u>	<u>\$ 781,874</u>	<u>\$ 799</u>	<u>\$ 241,041,464</u>

FORT BEND COUNTY, TEXAS

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 8,551,630	\$ 20,892,864	\$ 24,843	\$ -	\$ -
Interest on long-term debt	5,286,200	-	-	-	-
Debt service fees	500	-	-	-	-
Total Fort Bend County Toll Road Authority	13,838,330	20,892,864	24,843	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	5,848,750	13,540,865	-	-	-
Interest on long-term debt	3,038,013	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	8,886,763	13,540,865	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Corporation	(5,360)	-	-	-	-
Totals Component Units	\$ 22,719,733	\$ 34,433,729	\$ 24,843	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	11
Total General Revenues				-	11
Changes in Net Position (Deficit)				-	11
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				\$ (5,507,350)	\$ 8,370

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

FORT BEND COUNTY, TEXAS

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
 POSITION (DEFICIT)
 COMPONENT UNITS
 For the Six 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	\$ 12,366,077	\$ -	\$ -	\$ -	\$ 12,366,077
Interest on long-term debt	(5,286,200)	-	-	-	(5,286,200)
Debt service fees	(500)	-	-	-	(500)
Total Fort Bend County Toll Road Authority	7,079,377	-	-	-	7,079,377
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	7,692,115	-	-	7,692,115
Interest on long-term debt	-	(3,038,013)	-	-	(3,038,013)
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	4,654,102	-	-	4,654,102
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Corporation	-	-	-	5,360	5,360
Totals Component Units	7,079,377	4,654,102	-	5,360	11,738,839
General Revenues:					
Property Taxes					-
Earnings on investments	3,384,189	1,762,040		2	5,146,242
Total General Revenues	3,384,189	1,762,040	-	2	5,146,242
Changes in Net Position (Deficit)	10,463,566	6,416,142	-	5,362	16,885,081
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	\$ 188,718,016	\$ 57,039,755	\$ 781,874	\$ 799	\$ 241,041,464

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
March 31, 2023**

Page 1 of 2

Primary Government					
Original Issue	Description	Interest Rate %	Maturities	Debt Outstanding	Principal and Interest to Retirement
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	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>

March 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
March 31, 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	19,770,833	20,658,802
806,885	Server upgrades	4.40%	2023	-	-
2,300,921	Phone system	3.19%	2024	506,272	551,323
771,512	Stealth Watch Server	3.26%	2024	313,713	329,147
4,861,625	Network Refresh	2.960%	2026	3,001,615	3,181,039
				<u>123,732,433</u>	<u>195,908,661</u>

Leases

609,520	Elections Warehouse	2.467%	2024	147,687	160,000
209,229	Mailing Equipment	2.467%	2026	129,229	134,129
129,121	Building rentals	2.297%	2024	46,633	53,395
148,369	Land Lease	2.297%	2046	91,026	150,020
				<u>414,575</u>	<u>497,544</u>
4,411,721	Jail Software SBITA	2.297%	2027	3,373,615	3,721,037

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%

March 31, 2023 Monthly Financial Report

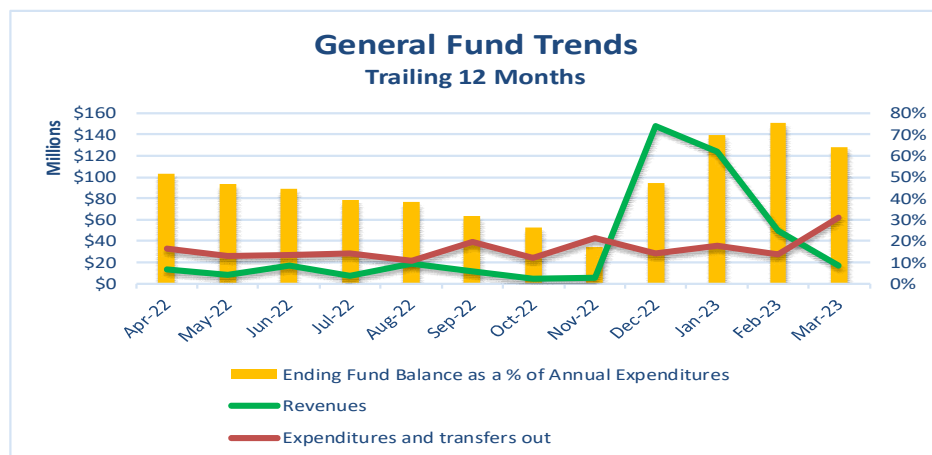
FORT BEND COUNTY, TEXAS
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)**
Page 2 of 2

	Fiscal Year				Six Months Ended Mar 31,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 424,120,515
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	6,405,645
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	22,218,710
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	39,564,321
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	9,741,347
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	11,620,879
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	513,671,417
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	51,570,746
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	6,587,756
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	65,064,757
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	53,137,514
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	43,582,604
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	590,060
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	39,097,885
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	2,556,499
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	9,701,477
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	34,021,595
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	42,951,610
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	16,913,363
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	365,904,616
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	147,766,801
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	\$ 177,977,144
Debt Service as a Percentage of					
Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	18.04%

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

Page 1 of 2

	4/30/22	5/31/22	6/30/22	7/31/22	8/31/22	9/30/22
Revenues						
Property taxes	\$ 3,102,954	\$ 676,476	\$ 525,581	\$ (76,109)	\$ 581,426	\$ 125,651
Fines and fees	3,904,954	2,896,958	10,119,451	3,044,418	3,341,591	3,912,463
Intergovernmental	2,365,706	2,729,269	5,130,008	2,050,669	19,829,483	5,151,393
Earnings on investments	142,354	314,906	273,160	333,019	428,917	445,022
Miscellaneous	3,729,505	1,082,083	684,146	1,549,934	(5,281,563)	1,647,018
Total Revenues	13,245,473	7,699,692	16,732,346	6,901,931	18,899,854	11,281,547
Expenditures						
Current:						
General administration	6,141,637	6,102,009	5,769,353	6,672,540	1,430,442	6,445,143
Financial administration	1,224,747	1,034,411	935,023	947,027	1,031,345	1,339,613
Administration of justice	9,652,440	7,372,594	7,589,056	7,680,084	8,442,852	11,107,262
Construction and maintenance	371,908	271,917	284,797	474,203	369,246	639,584
Health and human services	5,096,817	3,805,109	3,843,614	5,210,680	1,995,648	7,386,348
Cooperative services	181,292	66,677	66,536	156,344	80,780	191,164
Public safety	7,393,802	5,475,717	5,536,551	5,421,177	8,775,811	8,396,303
Parks and recreation	482,047	345,307	456,633	336,861	393,462	473,113
Libraries and education	2,033,914	1,546,781	1,438,855	1,529,172	1,662,822	2,346,890
Capital Outlay	540,903	166,705	780,797	(275,380)	211,906	633,455
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	33,119,507	26,187,227	26,701,215	28,152,708	24,394,314	38,958,875
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(19,874,034)	(18,487,535)	(9,968,869)	(21,250,777)	(5,494,460)	(27,677,328)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	18,482	1,720
Transfers (out)	-	-	-	-	-	-
Debt issuance	-	-	-	-	3,384,000	-
Total Other Financing Sources (Uses)	-	-	-	-	3,402,482	1,720
Net Change in Fund Balances	(19,874,034)	(18,487,535)	(9,968,869)	(21,250,777)	(2,091,978)	(27,675,608)
Fund Balances, Beginning of Period	223,542,059	203,668,029	185,180,494	175,211,625	153,960,848	151,868,870
Fund Balances, End of Period	\$ 203,668,029	\$ 185,180,494	\$ 175,211,625	\$ 153,960,848	\$ 151,868,870	\$ 124,193,262



March 31, 2023 Monthly Financial Report

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

Page 2 of 2

	10/31/22	11/30/22	12/31/22	1/31/23	2/28/23	3/31/23
Revenues						
Property taxes	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547	\$ 43,352,937	\$ 5,311,542
Fines and fees	2,183,403	2,751,576	2,683,963	2,616,629	3,191,779	3,640,279
Intergovernmental	891,313	1,082,430	2,278,162	2,213,178	1,108,394	4,503,113
Earnings on investments	499,783	362,054	355,890	781,500	1,003,649	1,396,188
Miscellaneous	1,126,690	1,424,147	1,672,388	1,251,453	1,478,545	1,662,640
Total Revenues	4,779,507	5,497,191	147,740,410	124,027,307	50,135,304	16,513,762
Expenditures						
Current:						
General administration	4,309,460	4,687,960	6,264,325	12,013,060	5,199,884	17,504,583
Financial administration	1,064,788	1,074,748	1,102,787	1,138,372	1,030,756	1,163,230
Administration of justice	7,860,431	8,124,001	8,535,731	8,130,116	8,649,100	9,848,806
Construction and maintenance	280,702	291,049	300,811	304,931	306,883	362,889
Health and human services	3,224,028	3,395,285	3,372,923	5,236,358	4,170,955	4,529,876
Cooperative services	72,709	70,819	72,517	68,521	71,208	234,286
Public safety	5,340,175	5,744,324	6,636,935	5,998,032	5,704,608	7,348,456
Parks and recreation	316,795	343,098	572,721	363,887	369,391	413,289
Libraries and education	1,365,069	1,413,255	1,676,930	1,567,511	1,734,998	1,932,313
Capital Outlay	389,975	51,646	277,192	309,502	429,671	953,366
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	24,224,132	25,196,185	28,812,872	35,130,290	27,667,454	44,291,094
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(19,444,625)	(19,698,994)	118,927,538	88,897,017	22,467,850	(27,777,332)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	189,045	-
Transfers (out)	-	(17,492,009)	-	-	(189,045)	-
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(17,492,009)	-	-	-	(17,492,009)
Net Change in Fund Balances	(19,444,625)	(37,191,003)	118,927,538	88,897,017	22,467,850	(45,269,341)
Fund Balances, Beginning of Period	124,193,262	104,748,637	67,557,634	186,485,172	275,382,189	297,850,039
Fund Balances, End of Period	\$ 104,748,637	\$ 67,557,634	\$ 186,485,172	\$ 275,382,189	\$ 297,850,039	\$ 252,580,698

