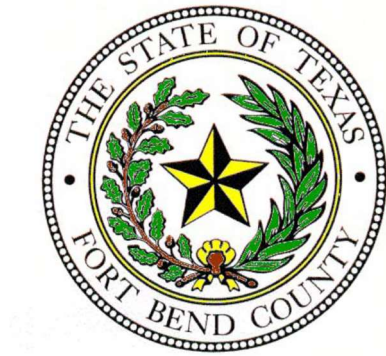


**FORT BEND COUNTY, TEXAS  
MONTHLY FINANCIAL REPORTS  
(Unaudited and Unadjusted)**

**For the Eight Months Ended May 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

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

July 10, 2023

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

The Monthly Financial Report (the "MFR") for the Eight Months Ended May 31, 2023, is hereby submitted. This report, internally generated and 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

May 31, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 448,584,685	\$ 103,083	\$ 448,687,768	\$ 244,968,447
Investments	-	-	-	9,049,579
Receivables:				
Taxes, net	15,950,037	-	15,950,037	-
Grants	5,008,474	-	5,008,474	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,447,151	-	31,447,151	97,391
Internal Balances	1,947,859	(1,947,859)	-	-
Prepaid items	4,030	-	4,030	-
Due from component units	3,346,338	-	3,346,338	-
Capital assets, not being depreciated	679,353,576	2,042,494	681,396,070	142,007,071
Capital assets, net of accumulated depreciation	2,525,863,186	-	2,525,863,186	336,454,298
<b>Total Assets</b>	<b>3,748,174,444</b>	<b>197,718</b>	<b>3,748,372,162</b>	<b>732,576,786</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	149,160,074	-	149,160,074	-
<b>Total Deferred Outflows of Resources</b>	<b>151,198,995</b>	<b>-</b>	<b>151,198,995</b>	<b>2,071,005</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	22,254,815	-	22,254,815	16,864
Retainage payable	5,347,382	197,718	5,545,100	3,860,132
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	58,319,561	-	58,319,561	-
Due to primary government	-	-	-	3,346,338
Due to other governments	6,395,145	-	6,395,145	-
<b>Long-term Liabilities:</b>				
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	780,503,679	-	780,503,679	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
<b>Total Liabilities</b>	<b>1,493,822,335</b>	<b>197,718</b>	<b>1,494,020,053</b>	<b>472,356,792</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	9,205,288
Deferred inflows related to post-employment benefits	226,690,322	-	226,690,322	-
<b>Total Deferred Inflows of Resources</b>	<b>226,690,322</b>	<b>-</b>	<b>226,690,322</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,339,268,576	-	2,339,268,576	57,012,067
Restricted for:				
Debt service	81,603,565	-	81,603,565	29,432,163
Construction and maintenance	96,041,467	-	96,041,467	-
Other	39,705,542	-	39,705,542	-
Unrestricted	(377,758,368)	-	(377,758,368)	166,641,481
<b>Total Net Position</b>	<b>\$ 2,178,860,782</b>	<b>\$ -</b>	<b>\$ 2,178,860,782</b>	<b>\$ 253,085,711</b>

May 31, 2023 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Eight Months Ended May 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	\$ 69,175,906	\$ 6,207,467	\$ 3,893,733	\$ -
Financial administration	9,365,274	1,954,638	-	-
Administration of justice	97,284,036	7,587,222	6,414,565	-
Construction and maintenance	118,283,003	4,395,515	-	994,327
Health and human services	60,742,062	8,903,339	33,033,972	-
Cooperative services	835,098	-	-	-
Public safety	41,929,665	11,234,290	4,040,741	-
Parks and recreation	8,920,613	178,560	135,000	-
Libraries and education	15,022,326	68,006	48,638	-
Interest on long-term debt	17,118,065	-	-	-
Total governmental activities	438,676,048	40,529,037	47,566,649	994,327
Business-Type Activities				
EPICenter Operations	-	-	-	-
Total Primary Government	\$ 438,676,048	\$ 40,529,037	\$ 47,566,649	\$ 994,327
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	17,122,287	30,476,941	-	-
FB Grand Parkway Toll Road Authority	11,341,680	19,804,972	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 28,458,607	\$ 50,281,913	\$ -	\$ -



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Eight Months Ended May 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	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (59,074,706)		\$ (59,074,706)	
Financial administration	(7,410,636)		(7,410,636)	
Administration of justice	(83,282,249)		(83,282,249)	
Construction and maintenance	(112,893,161)		(112,893,161)	
Health and human services	(18,804,751)		(18,804,751)	
Cooperative services	(835,098)		(835,098)	
Public safety	(26,654,634)		(26,654,634)	
Parks and recreation	(8,607,053)		(8,607,053)	
Libraries and education	(14,905,682)		(14,905,682)	
Interest on long-term debt	(17,118,065)		(17,118,065)	
<b>Total governmental activities</b>	<u>(349,586,035)</u>		<u>(349,586,035)</u>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ -	-	
<b>Total Primary Government</b>	<u>(349,586,035)</u>	<u>-</u>	<u>(349,586,035)</u>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				13,354,654
FB Grand Parkway Toll Road Authority				8,463,292
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
<b>Total Component Units</b>				<u>21,823,306</u>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	438,558,417	-	438,558,417	-
Sales taxes	9,532,530	-	9,532,530	-
Earnings on investments	14,152,835	-	14,152,835	7,106,012
Miscellaneous	5,354,455	-	5,354,455	-
<b>Total General Revenues</b>	<u>467,598,237</u>	<u>-</u>	<u>467,598,237</u>	<u>7,106,012</u>
Changes in Net Position	118,012,202	-	118,012,202	28,929,318
<b>Net Position, Beginning of Year, as restated</b>	<u>2,060,848,580</u>	<u>-</u>	<u>2,060,848,580</u>	<u>224,156,383</u>
<b>Net Position, End of Period</b>	<u>\$ 2,178,860,782</u>	<u>\$ -</u>	<u>\$ 2,178,860,782</u>	<u>\$ 253,085,711</u>

May 31, 2023 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**May 31, 2023**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>COVID Response Fund</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Assets</b>						
Cash, cash equivalents and investments	\$ 135,717,535	\$ 53,101,491	\$ 51,437,023	\$ 56,601,298	\$ 131,921,347	\$ 428,778,694
Taxes receivable, net	12,063,099	2,658,236	-	-	1,228,701	15,950,036
Grants receivable	4,330,926	-	-	-	677,548	5,008,474
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	341,475	30,987,925	33,310	-	54,893	31,417,603
Due from other funds	106,279,026	-	-	-	414,817	106,693,843
Due from component units	3,346,338	-	-	-	-	3,346,338
Prepaid items	4,030	-	-	-	-	4,030
<b>Total Assets</b>	<b>\$ 298,751,537</b>	<b>\$ 86,747,652</b>	<b>\$ 51,470,333</b>	<b>\$ 56,601,298</b>	<b>\$ 134,297,306</b>	<b>\$ 627,868,126</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 4,780,018	\$ -	\$ -	\$ -	\$ -	\$ 4,780,018
Retainage payable	20,087	-	5,159,080	650	167,565	5,347,382
Due to other funds	398,766	1,873,560	103,609,902	1,881,909	688,820	108,452,957
Due to other governments	2,773,629	-	-	-	3,713,030	6,486,659
Unearned revenues	3,251,129	-	-	54,718,739	2,930,784	60,900,652
<b>Total Liabilities</b>	<b>19,388,184</b>	<b>1,873,560</b>	<b>108,768,982</b>	<b>56,601,298</b>	<b>7,500,199</b>	<b>194,132,223</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	12,063,099	2,658,236	-	-	1,228,701	15,950,036
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
<b>Total Deferred Inflows of Resources</b>	<b>48,732,207</b>	<b>33,981,238</b>	<b>-</b>	<b>-</b>	<b>1,228,701</b>	<b>83,942,146</b>
<b>Fund Balances</b>						
Nonspendable	4,030	-	-	-	-	4,030
Restricted	10,178,603	50,892,854	-	-	125,568,406	186,639,863
Committed	13,455,514	-	-	-	-	13,455,514
Unassigned	206,992,998	-	(57,298,649)	-	-	149,694,349
<b>Total Fund Balances</b>	<b>230,631,146</b>	<b>50,892,854</b>	<b>(57,298,649)</b>	<b>-</b>	<b>125,568,406</b>	<b>349,793,757</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 298,751,537</b>	<b>\$ 86,747,652</b>	<b>\$ 51,470,333</b>	<b>\$ 56,601,298</b>	<b>\$ 134,297,306</b>	<b>\$ 627,868,126</b>

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

Total fund balances, governmental funds	\$ 349,793,757
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.	3,204,687,092
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	86,618,784
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	(734,824,141)
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	(79,861,478)
Total Other post-employment benefits ("OPEB") liability	(495,366,734)
Deferred outflows related to post-employment activities	149,160,074
Deferred inflows related to post-employment activities	(226,690,322)
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.	14,757,907
Net Position of Governmental Activities	<u>\$ 2,178,860,782</u>

# FORT BEND COUNTY, TEXAS

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

### GOVERNMENTAL FUNDS

For the Eight Months Ended May 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 309,849,996	\$ 91,085,242	\$ -	\$ -	\$ 27,771,302	\$ 428,706,540
Sales taxes	-	-	-	-	9,532,530	9,532,530
Fines and fees	23,783,129	-	-	-	7,131,577	30,914,706
Intergovernmental	18,827,529	4,173,762	361,697	22,317,547	6,365,829	52,046,364
Earnings on investments	6,461,528	1,354,136	1,355,153	1,963,819	3,013,466	14,148,102
Miscellaneous	11,528,602	455,888	93,437	19,500	3,629,297	15,726,724
<b>Total Revenues</b>	<u>370,450,784</u>	<u>97,069,028</u>	<u>1,810,287</u>	<u>24,300,866</u>	<u>57,444,001</u>	<u>551,074,966</u>
<b>Expenditures</b>						
Current:						
General administration	59,437,299	-	1,163,381	-	1,435,301	62,035,981
Financial administration	8,856,174	-	13,396	-	22,227	8,891,797
Administration of justice	69,202,143	-	2,318,540	-	18,322,779	89,843,462
Construction and maintenance	2,514,787	-	36,009,024	-	27,488,723	66,012,534
Health and human services	32,556,465	-	16,248	23,067,461	993,346	56,633,520
Cooperative services	757,850	-	-	-	-	757,850
Public safety	49,723,653	-	1,402,517	-	2,046,423	53,172,593
Parks and recreation	3,158,613	-	1,728,235	-	-	4,886,848
Libraries and education	13,348,879	-	-	-	20,058	13,368,937
<b>Capital Outlay</b>	3,581,024	3,709,670	45,227,095	1,233,405	267,580	54,018,774
<b>Debt Service:</b>						
Principal	-	45,038,469	-	-	-	45,038,469
Interest and fiscal charges	-	16,889,800	-	-	99,515	16,989,315
Debt issuance costs	-	-	128,750	-	-	128,750
<b>Total Expenditures</b>	<u>243,136,887</u>	<u>65,637,939</u>	<u>88,007,186</u>	<u>24,300,866</u>	<u>50,695,952</u>	<u>471,778,830</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<u>127,313,897</u>	<u>31,431,089</u>	<u>(86,196,899)</u>	<u>-</u>	<u>6,748,049</u>	<u>79,296,136</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	189,045	702,970	-	-	20,876,009	21,768,024
Transfers (out)	(21,065,054)	-	(513,926)	-	(189,045)	(21,768,025)
General obligation bonds and notes issued	-	-	30,000,000	-	-	30,000,000
Lease initiation	-	3,709,670	-	-	-	3,709,670
<b>Total Other Financing Sources (Uses)</b>	<u>(20,876,009)</u>	<u>4,412,640</u>	<u>29,486,074</u>	<u>-</u>	<u>20,686,964</u>	<u>33,709,669</u>
Net Change in Fund Balances	106,437,888	35,843,729	(56,710,825)	-	27,435,013	113,005,805
<b>Fund Balances, Beginning of Year</b>	<u>124,193,258</u>	<u>15,049,125</u>	<u>(587,823)</u>	<u>-</u>	<u>98,133,393</u>	<u>236,787,953</u>
<b>Fund Balances, End of Period</b>	<u>\$ 230,631,146</u>	<u>\$ 50,892,854</u>	<u>\$ (57,298,649)</u>	<u>\$ -</u>	<u>\$ 125,568,406</u>	<u>\$ 349,793,758</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 Eight Months Ended May 31, 2023**

Net change in fund balances - total governmental funds	\$ 113,005,805
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 \$54,415,789 was exceeded by depreciation \$61,423,009 in the current period.	(7,007,221)
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.	(9,490)
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	(3,709,670)
Repayments:	
Principal repayments	45,038,469
Contributions for post employment benefits made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in net pension liability in government wide financial statements.	
Pension	18,036,271
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Pension expense for the pension plan measurement year	(25,543,198)
Other post-employment benefit ("OPEB") expense	
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.	5,624,435
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>2,576,801</u>
Change in net position of governmental activities	<u>\$ 118,012,202</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**  
**May 31, 2023**

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	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 51,907,095	\$ 11,194,350	\$ 168,947	\$ 8,931,363	\$ 13,993,815
Taxes receivable, net	-	-	-	-	753,623
Grants receivable	-	-	-	33,387	-
Other receivables	16,880	-	-	16,607	21,406
Due from other funds	-	-	-	-	43,663
<b>Total Assets</b>	<b>\$ 51,923,975</b>	<b>\$ 11,194,350</b>	<b>\$ 168,947</b>	<b>\$ 8,981,357</b>	<b>\$ 14,812,507</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	14,760	-	-	1,277,099	1,062,410
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>162,622</b>	<b>-</b>	<b>-</b>	<b>1,277,099</b>	<b>1,062,410</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	753,623
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>753,623</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	51,761,353	11,194,350	168,947	7,704,258	12,996,474
<b>Total Fund Balances</b>	<b>51,761,353</b>	<b>11,194,350</b>	<b>168,947</b>	<b>7,704,258</b>	<b>12,996,474</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 51,923,975</b>	<b>\$ 11,194,350</b>	<b>\$ 168,947</b>	<b>\$ 8,981,357</b>	<b>\$ 14,812,507</b>

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

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	<b>Drainage District</b>	<b>Lateral Road</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 19,127,273	\$ 1,418,071	\$ 44,997	\$ 1,188,660	\$ 649,758
Taxes receivable, net	475,078	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	42,154	455
<b>Total Assets</b>	<u>\$ 19,602,351</u>	<u>\$ 1,418,071</u>	<u>\$ 44,997</u>	<u>\$ 1,230,814</u>	<u>\$ 650,213</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	625,001	-	473	21,520	472
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>625,001</u>	<u>-</u>	<u>473</u>	<u>21,520</u>	<u>472</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	475,078	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>475,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	18,502,272	1,418,071	44,524	1,209,294	649,741
<b>Total Fund Balances</b>	<u>18,502,272</u>	<u>1,418,071</u>	<u>44,524</u>	<u>1,209,294</u>	<u>649,741</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 19,602,351</u>	<u>\$ 1,418,071</u>	<u>\$ 44,997</u>	<u>\$ 1,230,814</u>	<u>\$ 650,213</u>

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

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	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,695	\$ 129,600	\$ 174,590	\$ 55,972	\$ 240,588
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,060	-	-
<b>Total Assets</b>	<u>\$ 8,695</u>	<u>\$ 129,600</u>	<u>\$ 175,650</u>	<u>\$ 55,972</u>	<u>\$ 240,588</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,121	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>2,121</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	8,695	127,479	175,650	55,972	240,588
<b>Total Fund Balances</b>	<u>8,695</u>	<u>127,479</u>	<u>175,650</u>	<u>55,972</u>	<u>240,588</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 8,695</u>	<u>\$ 129,600</u>	<u>\$ 175,650</u>	<u>\$ 55,972</u>	<u>\$ 240,588</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**May 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
<b>Assets</b>					
Cash and cash equivalents	\$ 34,274	\$ -	\$ 205,872	\$ 6,282,641	\$ 69,265
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	40	-	-	157,805	-
<b>Total Assets</b>	<u>\$ 34,314</u>	<u>\$ -</u>	<u>\$ 205,872</u>	<u>\$ 6,440,446</u>	<u>\$ 69,265</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	2,282	37,939	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>2,282</u>	<u>37,939</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	34,314	-	203,590	6,402,507	69,265
<b>Total Fund Balances</b>	<u>34,314</u>	<u>-</u>	<u>203,590</u>	<u>6,402,507</u>	<u>69,265</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 34,314</u>	<u>\$ -</u>	<u>\$ 205,872</u>	<u>\$ 6,440,446</u>	<u>\$ 69,265</u>



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

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	<b>Elections Contract</b>	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV- E Foster Care</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 225,404	\$ 7,053,925	\$ 22,794	\$ 120,258	\$ 28,740
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	115	-	-
<b>Total Assets</b>	<u>\$ 225,404</u>	<u>\$ 7,053,925</u>	<u>\$ 22,909</u>	<u>\$ 120,258</u>	<u>\$ 28,740</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	13,300	7,470	-	378	-
Due to other governments	-	3,269,206	-	-	-
Unearned revenues	-	-	-	-	9,037
<b>Total Liabilities</b>	<u>13,300</u>	<u>3,276,676</u>	<u>-</u>	<u>378</u>	<u>28,740</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	212,104	3,777,249	22,909	119,880	-
<b>Total Fund Balances</b>	<u>212,104</u>	<u>3,777,249</u>	<u>22,909</u>	<u>119,880</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 225,404</u>	<u>\$ 7,053,925</u>	<u>\$ 22,909</u>	<u>\$ 120,258</u>	<u>\$ 28,740</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**May 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
<b>Assets</b>					
Cash and cash equivalents	\$ 220,261	\$ (532,161)	\$ 186,819	\$ 22,102	\$ 213,901
Taxes receivable, net	-	-	-	-	-
Grants receivable	3,563	554,836	-	69,382	-
Other receivables	-	-	-	-	-
Due from other funds	(1,969)	-	-	-	-
<b>Total Assets</b>	<u>\$ 221,855</u>	<u>\$ 22,675</u>	<u>\$ 186,819</u>	<u>\$ 91,484</u>	<u>\$ 213,901</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	(3,361,325)	-	-	153
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	186,819	91,484	-
<b>Total Liabilities</b>	<u>-</u>	<u>(3,361,325)</u>	<u>186,819</u>	<u>91,484</u>	<u>153</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	221,855	3,384,000	-	-	213,748
<b>Total Fund Balances</b>	<u>221,855</u>	<u>3,384,000</u>	<u>-</u>	<u>-</u>	<u>213,748</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 221,855</u>	<u>\$ 22,675</u>	<u>\$ 186,819</u>	<u>\$ 91,484</u>	<u>\$ 213,901</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**May 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
<b>Assets</b>					
Cash and cash equivalents	\$ 560,305	\$ 1,959,181	\$ 2,926,544	\$ 3,087,448	\$ 131,921,347
Taxes receivable, net	-	-	-	-	1,228,701
Grants receivable	16,380	-	-	-	677,548
Other receivables	-	-	-	-	54,893
Due from other funds	-	-	171,494	-	414,817
<b>Total Assets</b>	<u>\$ 576,685</u>	<u>\$ 1,959,181</u>	<u>\$ 3,098,038</u>	<u>\$ 3,087,448</u>	<u>\$ 134,297,306</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 167,565
Due to other funds	462,556	42,750	454,594	24,867	688,820
Due to other governments	-	-	-	443,824	3,713,030
Unearned revenues	-	-	2,643,444	-	2,930,784
<b>Total Liabilities</b>	<u>462,556</u>	<u>42,750</u>	<u>3,098,038</u>	<u>468,691</u>	<u>7,500,199</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	1,228,701
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,228,701</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	114,129	1,916,431	-	2,618,757	125,568,406
<b>Total Fund Balances</b>	<u>114,129</u>	<u>1,916,431</u>	<u>-</u>	<u>2,618,757</u>	<u>125,568,406</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 576,685</u>	<u>\$ 1,959,181</u>	<u>\$ 3,098,038</u>	<u>\$ 3,087,448</u>	<u>\$ 134,297,306</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 Eight Months Ended May 31, 2023**

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,596,114
Sales taxes	9,532,530	-	-	-	-
Fines and fees	-	-	-	-	3,863,461
Intergovernmental	-	-	436,613	206,266	-
Earnings on investments	1,257,964	318,060	14	353,949	357,001
Miscellaneous	-	-	-	1,700	86,590
<b>Total Revenues</b>	<b>10,790,494</b>	<b>318,060</b>	<b>436,627</b>	<b>561,915</b>	<b>21,903,166</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	11,718,317	-
Construction and maintenance	1,698,399	665	267,680	-	16,830,010
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>238,820</b>	<b>2,536</b>	<b>-</b>	<b>3,995</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,937,219</b>	<b>3,201</b>	<b>267,680</b>	<b>11,722,312</b>	<b>16,830,010</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>8,853,275</b>	<b>314,859</b>	<b>168,947</b>	<b>(11,160,397)</b>	<b>5,073,156</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	(189,045)	-
Issuance of debt	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,056,931</b>	<b>-</b>
Net Change in Fund Balances	8,853,275	314,859	168,947	5,896,534	5,073,156
<b>Fund Balances, Beginning of Year</b>	<b>42,908,078</b>	<b>10,879,491</b>	<b>-</b>	<b>1,807,724</b>	<b>7,923,318</b>
<b>Fund Balances, End of Period</b>	<b>\$ 51,761,353</b>	<b>\$ 11,194,350</b>	<b>\$ 168,947</b>	<b>\$ 7,704,258</b>	<b>\$ 12,996,474</b>

**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 Eight Months Ended May 31, 2023**

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
<b>Revenues</b>					
Property taxes	\$ 10,175,188	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	295,361	48,788
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	555,431	25,543	50	23,308	1,038
Miscellaneous	128,229	-	46,455	-	-
<b>Total Revenues</b>	<b>10,858,848</b>	<b>92,447</b>	<b>46,505</b>	<b>318,669</b>	<b>95,366</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	360,932	-
Construction and maintenance	8,691,969	-	-	-	-
Health and human services	-	-	19,037	-	-
Public safety	-	-	-	-	54,144
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,691,969</b>	<b>-</b>	<b>19,037</b>	<b>360,932</b>	<b>54,144</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,166,879</b>	<b>92,447</b>	<b>27,468</b>	<b>(42,263)</b>	<b>41,222</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	2,166,879	92,447	27,468	(42,263)	41,222
<b>Fund Balances, Beginning of Year</b>	<b>16,335,393</b>	<b>1,325,624</b>	<b>17,056</b>	<b>1,251,557</b>	<b>608,519</b>
<b>Fund Balances, End of Period</b>	<b>\$ 18,502,272</b>	<b>\$ 1,418,071</b>	<b>\$ 44,524</b>	<b>\$ 1,209,294</b>	<b>\$ 649,741</b>

**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 Eight Months Ended May 31, 2023**

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	1	7,597	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	18	168	284	93	-
Miscellaneous	-	48,638	(1)	-	9,185
<b>Total Revenues</b>	<u>18</u>	<u>48,807</u>	<u>7,880</u>	<u>93</u>	<u>9,185</u>
<b>Expenditures</b>					
Current:					
General administration	3,061	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	20,059	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>3,060</u>	<u>20,059</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(3,042)	28,748	7,880	93	9,185
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,042)	28,748	7,880	93	9,185
<b>Fund Balances, Beginning of Year</b>	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
<b>Fund Balances, End of Period</b>	<u>\$ 8,695</u>	<u>\$ 127,479</u>	<u>\$ 175,650</u>	<u>\$ 55,972</u>	<u>\$ 240,588</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 Eight Months Ended May 31, 2023**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	410	-	-	1,116,073	-
Intergovernmental	14,584	-	70,000	-	-
Earnings on investments	-	8	388	-	4,914
Miscellaneous	-	2,925	-	-	14,855
<b>Total Revenues</b>	<b>14,994</b>	<b>2,933</b>	<b>70,388</b>	<b>1,116,073</b>	<b>19,769</b>
<b>Expenditures</b>					
Current:					
General administration	-	13,070	60,857	900,952	-
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	58,252	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,467</b>	<b>13,070</b>	<b>60,857</b>	<b>959,204</b>	<b>22,227</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>9,527</b>	<b>(10,137)</b>	<b>9,531</b>	<b>156,869</b>	<b>(2,458)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Issuance of debt	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	9,527	(10,137)	9,531	156,869	(2,458)
<b>Fund Balances, Beginning of Year</b>	<b>24,787</b>	<b>10,137</b>	<b>194,059</b>	<b>6,245,638</b>	<b>71,723</b>
<b>Fund Balances, End of Period</b>	<b>\$ 34,314</b>	<b>\$ -</b>	<b>\$ 203,590</b>	<b>\$ 6,402,507</b>	<b>\$ 69,265</b>

**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 Eight Months Ended May 31, 2023**

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	768	-	-
Intergovernmental	-	9,604	-	49,989	376,078
Earnings on investments	636	5,192	-	217	-
Miscellaneous	265,190	1,742,742	-	-	-
<b>Total Revenues</b>	<b>265,826</b>	<b>1,757,538</b>	<b>768</b>	<b>50,206</b>	<b>376,078</b>
<b>Expenditures</b>					
Current:					
General administration	457,361	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	71,474	-	-	376,078
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,260,387	-	62,110	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>457,361</b>	<b>1,331,861</b>	<b>-</b>	<b>62,110</b>	<b>376,078</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(191,535)</b>	<b>425,677</b>	<b>768</b>	<b>(11,904)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Issuance of debt	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(191,535)	425,677	768	(11,904)	-
<b>Fund Balances, Beginning of Year</b>	<b>403,639</b>	<b>3,351,572</b>	<b>22,141</b>	<b>131,784</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 212,104</b>	<b>\$ 3,777,249</b>	<b>\$ 22,909</b>	<b>\$ 119,880</b>	<b>\$ -</b>



**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 Eight Months Ended May 31, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	1,018,817	(493)	35,925	159,702
Earnings on investments	138	-	493	54	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>138</b>	<b>1,018,817</b>	<b>-</b>	<b>35,979</b>	<b>159,702</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	65,406
Construction and maintenance	-	-	-	-	-
Health and human services	59,410	914,899	-	-	-
Public safety	-	-	-	18,153	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>4,403</b>	<b>-</b>	<b>17,826</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	99,515	-	-	-
<b>Total Expenditures</b>	<b>59,409</b>	<b>1,018,817</b>	<b>-</b>	<b>35,979</b>	<b>65,406</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(59,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,296</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	246,033	3,384,000	-	-	-
Transfers (out)	-	-	-	-	-
Issuance of debt	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>246,033</b>	<b>3,384,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	186,762	3,384,000	-	-	94,296
<b>Fund Balances, Beginning of Year</b>	<b>35,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,452</b>
<b>Fund Balances, End of Period</b>	<b>\$ 221,855</b>	<b>\$ 3,384,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 213,748</b>

**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 Eight Months Ended May 31, 2023**

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,771,302
Sales taxes	-	-	-	-	9,532,530
Fines and fees	-	337,344	1,461,774	-	7,131,577
Intergovernmental	2,073,769	-	1,802,531	-	6,365,829
Earnings on investments	-	-	108,505	-	3,013,466
Miscellaneous	-	5,625	6,802	1,270,362	3,629,297
<b>Total Revenues</b>	<b>2,073,769</b>	<b>342,969</b>	<b>3,379,612</b>	<b>1,270,362</b>	<b>57,444,001</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	1,435,301
Financial administration	-	-	-	-	22,227
Administration of justice	1,959,641	327,602	3,379,612	-	18,322,779
Construction and maintenance	-	-	-	-	27,488,723
Health and human services	-	-	-	-	993,346
Public safety	-	-	-	651,628	2,046,423
Libraries and education	-	-	-	-	20,058
<b>Capital Outlay</b>	-	-	-	-	267,580
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	99,515
<b>Total Expenditures</b>	<b>1,959,641</b>	<b>327,602</b>	<b>3,379,612</b>	<b>651,628</b>	<b>50,695,952</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>114,128</b>	<b>15,367</b>	<b>-</b>	<b>618,734</b>	<b>6,748,049</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	-	-	(189,045)
Issuance of debt	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,686,964</b>
Net Change in Fund Balances	114,128	15,367	-	618,734	27,435,013
<b>Fund Balances, Beginning of Year</b>	<b>1</b>	<b>1,901,064</b>	<b>-</b>	<b>2,000,023</b>	<b>98,133,393</b>
<b>Fund Balances, End of Period</b>	<b>\$ 114,129</b>	<b>\$ 1,916,431</b>	<b>\$ -</b>	<b>\$ 2,618,757</b>	<b>\$ 125,568,406</b>

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

**Capital Project Sub- Funds**

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

<b>Fund Number</b>	<b>Fund Description</b>
750	Certificates of Obligation, Series 2017
754	Central Appraisal District Phase 2 Expansion
756	Facilities Limited Tax Bonds, Series 2019
764	Drainage District Permanent Imp. Bonds, Series 2020
765	Drainage District Projects Tax Notes / CO
766	Certificates of Obligation, Series 2020A
768	Tax Notes, Series 2020
770	Parks Bond Projects (2020 Election)
771	Tax Notes, Series 2021
772	Certificates of Obligation, Series 2022
773	Tax Note, Series 2022
774	Unlimited Tax Road Bonds, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
776	Certificates of Obligation, Series 2023

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
**May 31, 2023**

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<b>Fund Number</b>	<b>MAJ-750 Certificates of Obligation, Series 2017</b>	<b>MAJ-754 Central Appraisal District Phase 2 Expansion</b>	<b>MAJ-756 Facilities Limited Tax Bonds, Series 2019</b>	<b>MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 2,684,226	\$ 15,636,815
Other receivables	-	33,310	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 33,310</u>	<u>\$ 2,684,226</u>	<u>\$ 15,636,815</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 522,493	\$ 345,361
Due to other funds	-	1,380,638	-	1,098
<b>Total Liabilities</b>	<u>-</u>	<u>1,380,638</u>	<u>522,493</u>	<u>346,459</u>
<b>Fund Balances</b>				
Restricted	-	(1,347,328)	2,161,733	15,290,356
<b>Total Fund Balances</b>	<u>-</u>	<u>(1,347,328)</u>	<u>2,161,733</u>	<u>15,290,356</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 33,310</u>	<u>\$ 2,684,226</u>	<u>\$ 15,636,815</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**  
**May 31, 2023**

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<b>Fund Number</b>	<b>MAJ-765 Drainage District Projects Tax Notes / CO</b>	<b>MAJ-766 Certificates of Obligation, Series 2020A</b>	<b>MAJ-768 Tax Notes, Series 2020</b>	<b>MAJ-770 Parks Bond Projects (2020 Election)</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 544,363	\$ 1,179,621	\$ -
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 544,363</u>	<u>\$ 1,179,621</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 169,428
Due to other funds	6,192,428	-	-	7,154,261
<b>Total Liabilities</b>	<u>6,192,428</u>	<u>533,713</u>	<u>-</u>	<u>7,323,689</u>
<b>Fund Balances</b>				
Restricted	(6,192,428)	10,650	1,179,621	(7,323,689)
<b>Total Fund Balances</b>	<u>(6,192,428)</u>	<u>10,650</u>	<u>1,179,621</u>	<u>(7,323,689)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 544,363</u>	<u>\$ 1,179,621</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**  
**May 31, 2023**

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<b>Fund Number</b>	<b>MAJ-771</b>	<b>MAJ-772</b>	<b>MAJ-773</b>	<b>MAJ-774</b>
	<b>Tax Notes, Series</b>	<b>Certificates of</b>	<b>Tax Note, Series</b>	<b>Unlimited Tax Road</b>
	<b>2021</b>	<b>Obligation, Series</b>	<b>2022</b>	<b>Bonds, Series 2022</b>
		<b>2022</b>		
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 30,473,087	\$ 918,911
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,473,087</u>	<u>\$ 918,911</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Retainage payable	\$ -	\$ -	\$ 82,191	\$ -
Due to other funds	-	-	1,602,752	901,575
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>1,684,943</u>	<u>901,575</u>
<b>Fund Balances</b>				
Restricted	-	-	28,788,144	17,336
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>28,788,144</u>	<u>17,336</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,473,087</u>	<u>\$ 918,911</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**  
**May 31, 2023**

**Page 4 of 4**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Seires 2023	Obligation, Series	Projects Funds
	2023	2023	
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ 51,437,023
Other receivables	-	-	33,310
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,470,333</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Retainage payable	\$ 2,862,849	\$ 643,045	\$ 5,159,080
Due to other funds	63,069,105	23,308,045	103,609,902
<b>Total Liabilities</b>	<u>65,931,954</u>	<u>23,951,090</u>	<u>108,768,982</u>
<b>Fund Balances</b>			
Restricted	(65,931,954)	(23,951,090)	(57,298,649)
<b>Total Fund Balances</b>	<u>(65,931,954)</u>	<u>(23,951,090)</u>	<u>(57,298,649)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,470,333</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 Eight Months Ended May 31, 2023**

<b>Fund Number</b>	<b>MAJ-750 Certificates of Obligation, Series 2017</b>	<b>MAJ-754 Central Appraisal District Phase 2 Expansion</b>	<b>MAJ-756 Facilities Limited Tax Bonds, Series 2019</b>	<b>MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	566	29,107	97,006	480,881
Miscellaneous	-	87,150	-	-
<b>Total Revenues</b>	<u>566</u>	<u>116,257</u>	<u>97,006</u>	<u>480,881</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	897,842
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,825	-
<b>Capital Outlay</b>	(1)	-	1,122,738	1,183,173
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>-</u>	<u>1,124,563</u>	<u>2,081,015</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>567</u>	<u>116,257</u>	<u>(1,027,557)</u>	<u>(1,600,134)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(372,689)	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(372,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(372,122)	116,257	(1,027,557)	(1,600,134)
<b>Fund Balances, Beginning of Year</b>	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ (1,347,328)</u>	<u>\$ 2,161,733</u>	<u>\$ 15,290,356</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 Eight Months Ended May 31, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	37,009	39,242	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>37,009</u>	<u>39,242</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,721,520
<b>Capital Outlay</b>	1,654,373	1,198,402	370,442	3,869,126
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>1,654,373</u>	<u>1,198,402</u>	<u>370,442</u>	<u>5,590,646</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,654,373)</u>	<u>(1,161,393)</u>	<u>(331,200)</u>	<u>(5,590,646)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,654,373)	(1,161,393)	(331,200)	(5,590,646)
<b>Fund Balances, Beginning of Year</b>	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>	<u>(1,733,043)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (6,192,428)</u>	<u>\$ 10,650</u>	<u>\$ 1,179,621</u>	<u>\$ (7,323,689)</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 Eight Months Ended May 31, 2023**

Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series 2021	Certificates of Obligation, Series 2022	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2022
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 361,697
Earnings on investments	186	10,463	659,757	936
Miscellaneous	-	-	-	6,287
<b>Total Revenues</b>	<u>186</u>	<u>10,463</u>	<u>659,757</u>	<u>368,920</u>
<b>Expenditures</b>				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	61,170	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
<b>Capital Outlay</b>	-	200,376	1,681,693	(16,432,842)
<b>Debt Service:</b>				
Bond issuance costs	-	-	128,750	-
<b>Total Expenditures</b>	<u>-</u>	<u>391,872</u>	<u>1,871,613</u>	<u>(15,728,153)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>186</u>	<u>(381,409)</u>	<u>(1,211,856)</u>	<u>16,097,073</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(141,237)	-	-	-
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(141,237)</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	(141,051)	(381,409)	28,788,144	16,097,073
<b>Fund Balances, Beginning of Year</b>	<u>141,051</u>	<u>381,409</u>	<u>-</u>	<u>(16,079,737)</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,788,144</u>	<u>\$ 17,336</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****Page 4 of 4**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Eight Months Ended May 31, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Seires 2023	Obligation, Series	Projects Funds
	2023	2023	
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ 361,697
Earnings on investments	-	-	1,355,153
Miscellaneous	-	-	93,437
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>1,810,287</u>
<b>Expenditures</b>			
Current:			
General administration	-	1,092,040	1,163,381
Administration of justice	-	2,313,059	2,318,540
Construction and maintenance	34,299,453	12,142	36,009,024
Health and human services	-	50	16,248
Public safety	-	1,342,659	1,402,517
Parks and recreation	-	-	1,728,235
<b>Capital Outlay</b>	<b>31,201,871</b>	<b>19,177,744</b>	<b>45,227,095</b>
<b>Debt Service:</b>			
Bond issuance costs	-	-	128,750
<b>Total Expenditures</b>	<u>65,501,324</u>	<u>23,951,090</u>	<u>88,007,186</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<u>(65,501,324)</u>	<u>(23,951,090)</u>	<u>(86,196,899)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	-	-	(513,926)
General obligation bonds issued	-	-	30,000,000
Premium on general obligation bonds issued	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>29,486,074</u>
Net Change in Fund Balances	(65,501,324)	(23,951,090)	(56,710,825)
<b>Fund Balances, Beginning of Year</b>	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (65,931,954)</u>	<u>\$ (23,951,090)</u>	<u>\$ (57,298,648)</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 Eight Months Ended May 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>
<b>Revenues</b>					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 309,849,996	\$ (4,622,938)	99%
Fines and fees	38,817,436	38,817,436	22,499,665	(16,317,771)	58%
Intergovernmental	3,876,826	3,876,826	4,879,120	1,002,294	126%
Earnings on investments	1,566,852	1,770,651	6,436,637	4,665,986	364%
Miscellaneous	3,223,745	3,241,563	2,269,079	(972,484)	70%
<b>Total Revenues</b>	<u>361,957,793</u>	<u>362,179,410</u>	<u>345,934,497</u>	<u>(16,244,913)</u>	<u>96%</u>
<b>Expenditures</b>					
Current:					
General administration	94,107,018	80,558,871	52,252,937	28,305,934	65%
Financial administration	12,399,374	13,426,244	8,856,174	4,570,070	66%
Administration of justice	100,142,896	104,591,324	67,779,365	36,811,959	65%
Construction and maintenance	4,121,528	4,268,046	2,514,787	1,753,259	59%
Health and human services	36,008,301	40,684,475	21,767,405	18,917,070	54%
Cooperative services	1,209,740	1,300,387	757,850	542,537	58%
Public safety	63,965,059	66,053,684	39,119,656	26,934,028	59%
Parks and recreation	4,924,643	5,199,512	3,158,613	2,040,899	61%
Libraries and education	21,157,038	21,766,238	13,348,870	8,417,368	61%
<b>Capital Outlay</b>	<u>-</u>	<u>33,331</u>	<u>33,313</u>	<u>18</u>	<u>100%</u>
<b>Total Expenditures</b>	<u>338,035,597</u>	<u>337,882,112</u>	<u>209,588,970</u>	<u>128,293,142</u>	<u>62%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,922,196</u>	<u>24,297,298</u>	<u>136,345,527</u>	<u>112,048,229</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	189,045	189,045	
Transfers (out)	(17,423,978)	(18,174,638)	(21,065,054)	(2,890,416)	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,423,978)</u>	<u>(18,174,638)</u>	<u>(20,876,009)</u>	<u>(2,701,371)</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	6,498,218	6,122,660	115,469,518	109,346,858	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			(9,031,630)		
<b>Fund Balances, Beginning of Year</b>	<u>124,193,258</u>	<u>124,193,258</u>	<u>124,193,258</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 130,691,476</u>	<u>\$ 130,315,918</u>	<u>\$ 230,631,146</u>	<u>\$ 100,315,228</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS****NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Eight Months Ended May 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
<b>General Fund</b>			
Revenues	\$ 345,934,497	\$ 24,516,287	\$ 370,450,786
Expenditures	209,588,970	33,547,919	243,136,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,345,527	(9,031,632)	127,313,897
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	(21,065,054)	-	(21,065,054)
Other Financing Sources (Uses)	(20,876,009)	-	(20,876,009)
<b>Net Change in Fund Balance</b>	115,469,518	(9,031,632)	106,437,888
<b>Fund Balance, Beginning of Year</b>			124,193,258
<b>Fund Balance, End of Period</b>			<u>\$ 230,631,146</u>

# **FORT BEND COUNTY, TEXAS**

## **SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

### **BALANCE - BUDGET AND ACTUAL**

### **DEBT SERVICE - BUDGETARY BASIS**

**For the Eight Months Ended May 31, 2023**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 91,085,242	\$ (947,978)	99%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	1,354,136	1,328,136	5208%
Miscellaneous	1,297,048	1,297,048	455,888	(841,160)	35%
<b>Total Revenues</b>	<b>95,080,018</b>	<b>95,080,018</b>	<b>97,069,028</b>	<b>1,989,010</b>	<b>102%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	68,212,011	68,212,011	45,038,469	23,173,542	66%
Interest and fiscal charges	31,556,930	31,556,930	16,889,800	14,667,130	54%
Debt issuance costs	-	-	-	-	0%
<b>Total Expenditures</b>	<b>99,983,881</b>	<b>99,983,881</b>	<b>61,928,269</b>	<b>38,055,612</b>	<b>62%</b>
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	35,843,729	40,747,592	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>15,049,126</b>	<b>15,049,126</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 8,838,718</b>	<b>\$ 10,145,263</b>	<b>\$ 50,892,855</b>	<b>\$ 40,747,592</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Lease initiation</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 97,069,028	\$ -	\$ 97,069,028
Expenditures	61,928,269	3,709,670	65,637,939
<b>Excess of Revenues Over Expenditures</b>	<b>35,140,759</b>	<b>(3,709,670)</b>	<b>31,431,089</b>
<b>Other Financing Sources (uses)</b>	<b>702,970</b>	<b>3,709,670</b>	<b>4,412,640</b>
<b>Net Change in Fund Balance</b>	<b>35,843,729</b>	<b>-</b>	<b>35,843,729</b>
<b>Fund Balance, Beginning of Year</b>			<b>15,049,126</b>
<b>Fund Balance, End of Period</b>			<b>\$ 50,892,855</b>



**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCE - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

**For the Eight Months Ended May 31, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,596,114	\$ (204,696)	99%
Fines and fees	7,488,058	7,488,058	3,863,461	(3,624,597)	52%
Earnings on investments	10,000	10,000	357,001	347,001	3570%
Miscellaneous	220,000	220,000	86,590	(133,410)	39%
<b>Total Revenues</b>	<b>25,518,868</b>	<b>25,518,868</b>	<b>21,903,166</b>	<b>(3,615,702)</b>	<b>86%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	7,388,747	5,037,052	59%
Operating costs	15,735,720	15,724,720	9,331,882	6,392,838	59%
Information technology costs	15,996	26,996	10,854	16,142	40%
Capital acquisitions	197,664	197,664	98,526	99,138	50%
<b>Total Expenditures</b>	<b>28,375,179</b>	<b>28,375,179</b>	<b>16,830,009</b>	<b>11,545,170</b>	<b>59%</b>
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	5,073,157	7,929,468	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(1)	-	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>7,923,318</b>	<b>7,923,318</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 6,364,196</b>	<b>\$ 5,067,007</b>	<b>\$ 12,996,474</b>	<b>\$ 7,929,467</b>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 21,903,166	\$ -	\$ 21,903,166
Expenditures	16,830,009	1	16,830,010
<b>Net Change in Fund Balance</b>	<b>5,073,157</b>	<b>(1)</b>	<b>5,073,156</b>
<b>Fund Balance, Beginning of Year</b>			<b>7,923,318</b>
<b>Fund Balance, End of Period</b>			<b>\$ 12,996,474</b>

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCE - BUDGET AND ACTUAL**

**DRAINAGE DISTRICT - BUDGETARY BASIS**

**For the Eight Months Ended May 31, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,175,188	\$ (269,999)	97%
Earnings on investments	15,000	15,000	555,430	540,430	3703%
Miscellaneous	95,000	95,000	128,229	33,229	135%
<b>Total Revenues</b>	<u>10,555,187</u>	<u>10,555,187</u>	<u>10,858,847</u>	<u>303,660</u>	<u>103%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	4,537,795	2,964,510	60%
Operating costs	3,263,223	3,256,374	1,501,899	1,754,475	46%
Information technology costs	4,100	9,425	4,576	4,849	49%
Capital acquisitions	58,980	58,980	16,275	42,705	28%
<b>Total Expenditures</b>	<u>10,828,608</u>	<u>10,827,084</u>	<u>6,060,545</u>	<u>4,766,539</u>	<u>56%</u>
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	4,798,302	5,070,199	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2,631,423)	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,394,569</u>	<u>16,335,393</u>	<u>16,335,393</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 15,121,148</u>	<u>\$ 16,063,496</u>	<u>\$ 18,502,272</u>	<u>\$ 2,438,776</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,858,847	\$ 1	\$ 10,858,848
Expenditures	<u>6,060,545</u>	<u>2,631,424</u>	<u>8,691,969</u>
<b>Net Change in Fund Balance</b>	4,798,302	(2,631,423)	2,166,879
<b>Fund Balance, Beginning of Year</b>			<u>16,335,393</u>
<b>Fund Balance, End of Period</b>			<u>\$ 18,502,272</u>

**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**  
**May 31, 2023**

	<b>Business-Type Activities Enterprise Fund</b>	<b>Governmental Activities Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 103,083	\$ 19,805,993
Due from other funds	-	3,707,584
Other receivables	-	27,718
Total Current Assets	<u>103,083</u>	<u>23,541,295</u>
Noncurrent Assets:		
Capital assets, not being depreciated	2,042,494	-
Capital assets, net of accumulated depreciation	-	529,669
Total Noncurrent Assets	<u>2,042,494</u>	<u>529,669</u>
<b>Total Assets</b>	<u>2,145,577</u>	<u>24,070,964</u>
<b>Liabilities</b>		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	94,635	-
Due to other funds	1,947,859	611
Due to others	103,083	-
Total Current Liabilities	<u>2,145,577</u>	<u>3,334,403</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	<u>-</u>	<u>5,978,653</u>
<b>Total Liabilities</b>	<u>2,145,577</u>	<u>9,313,056</u>
<b>Net Position</b>		
Net investment in capital assets	-	529,669
Unrestricted	<u>-</u>	<u>14,228,239</u>
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ 14,757,908</u>

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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>		
Charges for services	\$ -	\$ 52,854,242
<b>Total Operating Revenues</b>	<u>-</u>	<u>52,854,242</u>
<b>Operating Expenses</b>		
Contractual services	-	4,738,024
Benefits provided	-	45,517,328
Depreciation	-	26,826
Capital outlay	-	-
<b>Total Operating Expenses</b>	<u>-</u>	<u>50,282,178</u>
<b>Operating Income</b>	-	2,572,064
<b>Non-Operating Revenues</b>		
Earnings on investments	-	4,737
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>4,737</u>
Change in Net Position	-	2,576,801
<b>Total Net Position, Beginning of Year</b>	<u>-</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ -</u>	<u>\$ 14,757,908</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Eight Months Ended May 31, 2023**

	<b>Business-Type Activities Enterprise</b>	<b>Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>		
Charges for services		\$ 54,754,974
Payment of benefits	-	(45,517,328)
Payments for services	-	(3,167,675)
<b>Net Cash Provided (Used) by Operating Activities</b>	-	6,069,971
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	4,737
<b>Net Cash Provided by Investing Activities</b>	-	4,737
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Payments from bond construction fund	103,083	-
<b>Net Cash Provided by Non-Capital Financing Activities</b>	103,083	-
<b>Net Cash Flows from Capital Related Financing Activities</b>		
Transfers from other funds	1,947,859	
Purchase of capital assets	(1,947,859)	(9,119)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	-	(9,119)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	103,083	6,065,589
<b>Cash and Cash Equivalents, Beginning of Year</b>	-	13,740,402
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 103,083</u>	<u>\$ 19,805,991</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income	\$ -	\$ 2,572,064
Adjustments to operations:		
Depreciation	-	26,826
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	1,856,335
Decrease (Increase) in other receivables	-	44,397
Increase (Decrease) in due to other funds	-	(309,766)
<b>Total Adjustments</b>		<u>3,497,907</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ -</u>	<u>\$ 6,069,971</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 7,744,164	\$ 12,061,829	\$ 19,805,993
Due from other funds	2,781,211	926,373	3,707,584
Other receivables	-	27,718	27,718
Total Current Assets	<u>10,525,375</u>	<u>13,015,920</u>	<u>23,541,295</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	529,669	-	529,669
Total Noncurrent Assets	<u>529,669</u>	<u>-</u>	<u>529,669</u>
<b>Total Assets</b>	<u>11,055,044</u>	<u>13,015,920</u>	<u>24,070,964</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	611	-	611
Total Current Liabilities	<u>611</u>	<u>3,333,792</u>	<u>3,334,403</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>
<b>Total Liabilities</b>	<u>5,979,264</u>	<u>3,333,792</u>	<u>9,313,056</u>
<b>Net Position</b>			
Net investment in capital assets	529,669	-	529,669
Unrestricted	<u>4,546,111</u>	<u>9,682,128</u>	<u>14,228,239</u>
<b>Total Net Position</b>	<u>\$ 5,075,780</u>	<u>\$ 9,682,128</u>	<u>\$ 14,757,908</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 47,231,851	\$ 5,622,391	\$ 52,854,242
<b>Total Operating Revenues</b>	<u>47,231,851</u>	<u>5,622,391</u>	<u>52,854,242</u>
<b>Operating Expenses</b>			
Contractual services	4,334,154	403,870	4,738,024
Benefits provided	37,908,382	7,608,946	45,517,328
Depreciation	26,826	-	26,826
<b>Total Operating Expenses</b>	<u>42,269,362</u>	<u>8,012,816</u>	<u>50,282,178</u>
<b>Operating Income (Loss)</b>	4,962,489	(2,390,425)	2,572,064
<b>Non-Operating Revenues</b>			
Earnings on investments	4,737	-	4,737
<b>Total Non-Operating Revenues</b>	<u>4,737</u>	<u>-</u>	<u>4,737</u>
Change in Net Position	4,967,226	(2,390,425)	2,576,801
<b>Total Net (Deficit), Beginning of Year</b>	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
<b>Total Net Position, End of Period</b>	<u>\$ 5,075,780</u>	<u>\$ 9,682,128</u>	<u>\$ 14,757,908</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Eight Months Ended May 31, 2023**

	Employee Benefits	Other Self- Funded Insurance	Totals
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 49,184,531	\$ 5,570,443	\$ 54,754,974
Payment of benefits	(37,908,382)	(7,608,946)	(45,517,328)
Payments for services	(4,578,298)	1,410,623	(3,167,675)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>6,697,851</u>	<u>(627,880)</u>	<u>6,069,971</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	4,737	-	4,737
<b>Net Cash Provided by Investing Activities</b>	<u>4,737</u>	<u>-</u>	<u>4,737</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	6,693,469	(627,880)	6,065,589
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 7,744,163</u>	<u>\$ 12,061,828</u>	<u>\$ 19,805,991</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 4,962,489	\$ (2,390,425)	\$ 2,572,064
Adjustments to operations:			
Depreciation	26,826	-	26,826
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	1,908,284	(51,949)	1,856,335
Decrease (Increase) in other receivables	44,396	1	44,397
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(244,144)	(65,622)	(309,766)
Increase (Decrease) in benefits payable	-	-	-
<b>Total Adjustments</b>	<u>1,735,362</u>	<u>1,762,545</u>	<u>3,497,907</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 6,697,851</u>	<u>\$ (627,880)</u>	<u>\$ 6,069,971</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 Fort Bend County or its blended component units. This includes Fund 890.

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 51,909,009
Investments	<u>5,667,436</u>	<u>-</u>
<b>Total Assets</b>	<u>5,667,436</u>	<u>51,909,009</u>
<b>Liabilities</b>		
Due to other governments		13,859,155
Due to others	<u>-</u>	<u>419,839</u>
<b>Total Liabilities</b>	<u>-</u>	<u>14,278,994</u>
Net Position		
Restricted for court activities		34,054,320
Restricted for tax collection		3,575,695
Restricted for benefits	<u>5,667,436</u>	<u>-</u>
<b>Total Net Position</b>	<u>\$ 5,667,436</u>	<u>\$ 37,630,015</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Eight Months Ended May 31, 2023**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 19,863,593
Property tax collections	-	1,576,802,721
Employer contributions	5,643,423	
Earnings of investments	24,013	882,794
<b>Total Additions</b>	<u>5,667,436</u>	<u>1,597,549,108</u>
<b>Deductions</b>		
Court activities		21,196,817
Property tax disbursements		1,573,918,378
<b>Total Deductions</b>	<u>-</u>	<u>1,595,115,195</u>
Change in fiduciary net position	5,667,436	2,433,913
<b>Net Position - Beginning of Year</b>	<u>-</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 5,667,436</u>	<u>\$ 37,630,015</u>

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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 21,458,393	\$ 13,015,766	\$ 17,434,850	\$ 51,909,009
<b>Total Assets</b>	<u>21,458,393</u>	<u>13,015,766</u>	<u>17,434,850</u>	<u>51,909,009</u>
<b>Liabilities</b>				
Due to other governments	-	-	13,859,155	13,859,155
Due to others	<u>279,148</u>	<u>140,691</u>	<u>-</u>	<u>419,839</u>
<b>Total Liabilities</b>	<u>279,148</u>	<u>140,691</u>	<u>13,859,155</u>	<u>14,278,994</u>
<b>Net Position</b>				
Restricted for court activities	21,179,245	12,875,075	-	34,054,320
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>3,575,695</u>	<u>3,575,695</u>
<b>Total Net Position</b>	<u>\$ 21,179,245</u>	<u>\$ 12,875,075</u>	<u>\$ 3,575,695</u>	<u>\$ 37,630,015</u>

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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Court collections	\$ 14,725,446	\$ 5,138,147	\$ -	\$ 19,863,593
Property tax collections	-	-	1,576,802,721	1,576,802,721
Earnings of investments	619,670	263,124	-	882,794
<b>Total Additions</b>	<u>15,345,116</u>	<u>5,401,271</u>	<u>1,576,802,721</u>	<u>1,597,549,108</u>
<b>Deductions</b>				
Court activities	15,447,996	5,748,821	-	21,196,817
Property tax disbursements	-	-	1,573,918,378	1,573,918,378
<b>Total Deductions</b>	<u>15,447,996</u>	<u>5,748,821</u>	<u>1,573,918,378</u>	<u>1,595,115,195</u>
Change in fiduciary net position	(102,880)	(347,550)	2,884,343	2,433,913
<b>Net Position - Beginning of Year</b>	<u>21,282,125</u>	<u>13,222,625</u>	<u>691,352</u>	<u>35,196,102</u>
<b>Net Position - End of Period</b>	<u>\$ 21,179,245</u>	<u>\$ 12,875,075</u>	<u>\$ 3,575,695</u>	<u>\$ 37,630,015</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”).

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**May 31, 2023**

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 5,763,380	\$ 8,373	\$ 156,192,063	\$ 82,220,448	\$ 783,384	\$ 799	\$ 244,968,447
Investments	-	-	9,049,579	-	-	-	9,049,579
Miscellaneous receivables	46,035	-	51,356	-	-	-	97,391
Capital assets, not being depreciated	-	-	99,303,823	42,703,248	-	-	142,007,071
Capital assets, net of accumulated depreciation	-	-	201,519,937	134,934,361	-	-	336,454,298
<b>Total Assets</b>	<b>5,809,415</b>	<b>8,373</b>	<b>466,116,758</b>	<b>259,858,057</b>	<b>783,384</b>	<b>799</b>	<b>732,576,786</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,071,005</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	2,881,907	978,225	-	-	3,860,132
Due to primary government	-	-	3,301,360	44,978	-	-	3,346,338
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
<b>Total Liabilities</b>	<b>11,316,765</b>	<b>-</b>	<b>271,897,244</b>	<b>189,141,283</b>	<b>1,500</b>	<b>-</b>	<b>472,356,792</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>	<b>-</b>	<b>-</b>	<b>9,205,288</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	72,170,410	(15,158,343)	-	-	57,012,067
Debt service	-	-	19,626,732	9,805,431	-	-	29,432,163
Unrestricted	(5,507,350)	8,373	104,493,377	66,864,398	781,884	799	166,641,481
<b>Total Net Position (Deficit)</b>	<b>\$ (5,507,350)</b>	<b>\$ 8,373</b>	<b>\$ 196,290,519</b>	<b>\$ 61,511,486</b>	<b>\$ 781,884</b>	<b>\$ 799</b>	<b>\$ 253,085,711</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2):

Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.



**FORT BEND COUNTY, TEXAS**

Page 1 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET  
POSITION (DEFICIT)  
COMPONENT UNITS  
For the Eight Months Ended May 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 (1)	Fort Bend County Surface Water Supply Corporation
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 11,830,337	\$ 30,476,941	\$ -	\$ -	\$ -
Interest on long-term debt	5,286,200	-	-	-	-
Debt service fees	5,750	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>17,122,287</b>	<b>30,476,941</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	8,303,667	19,804,972	-	-	-
Interest on long-term debt	3,038,013	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>11,341,680</b>	<b>19,804,972</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	(5,360)	-	-	-	-
<b>Corporation</b>	<b>(5,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals Component Units</b>	<b>\$ 28,458,607</b>	<b>\$ 50,281,913</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	14
<b>Total General Revenues</b>				<b>-</b>	<b>14</b>
Changes in Net Position (Deficit)				-	14
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<b>(5,507,350)</b>	<b>8,359</b>
<b>Net Position (Deficit), End of Period</b>				<b>\$ (5,507,350)</b>	<b>\$ 8,373</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

**FORT BEND COUNTY, TEXAS**

Page 2 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET  
POSITION (DEFICIT)  
COMPONENT UNITS  
For the Eight Months Ended September 30, 2023**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 18,646,604	\$ -	\$ -	\$ -	\$ 18,646,604
Interest on long-term debt	(5,286,200)	-	-	-	(5,286,200)
Debt service fees	(5,750)	-	-	-	(5,750)
<b>Total Fort Bend County Toll Road Authority</b>	<b>13,354,654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,354,654</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	11,501,305	-	-	11,501,305
Interest on long-term debt	-	(3,038,013)	-	-	(3,038,013)
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>8,463,292</b>	<b>-</b>	<b>-</b>	<b>8,463,292</b>
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	5,360	5,360
<b>Corporation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,360</b>	<b>5,360</b>
<b>Totals Component Units</b>	<b>13,354,654</b>	<b>8,463,292</b>	<b>-</b>	<b>5,360</b>	<b>21,823,306</b>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	4,681,415	2,424,581		2	7,106,012
<b>Total General Revenues</b>	<b>4,681,415</b>	<b>2,424,581</b>	<b>-</b>	<b>2</b>	<b>7,106,012</b>
Changes in Net Position (Deficit)	18,036,069	10,887,873	-	5,362	28,929,318
<b>Net Position (Deficit), Beginning of Year</b>	<b>178,254,450</b>	<b>50,623,613</b>	<b>781,874</b>	<b>(4,563)</b>	<b>224,156,383</b>
<b>Net Position (Deficit), End of Period</b>	<b>\$ 196,290,519</b>	<b>\$ 61,511,486</b>	<b>\$ 781,884</b>	<b>\$ 799</b>	<b>\$ 253,085,711</b>

Note (1): 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 as of the last fiscal year are shown.

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

## **Other Financial Information**

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS**

**May 31, 2023**

<b>Cash and Investments</b>	<b>Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Totals Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Fiduciary Funds</b>	<b>Discretely Presented Component Units</b>
Cash deposits	\$ 13,876,514	\$ 19,805,993	\$ 33,682,507	\$ 103,083	\$ 24,269,893	26,610,823
Investment pools:						
LOGIC	93,453,320	-	93,453,320	-	-	14,030,619
TexPool			-			5,180,507
Texas CLASS	321,446,275	-	321,446,275	-	27,639,116	199,145,389
Texas Range	2,585	-	2,585	-	-	1,109
<b>Totals cash and cash equivalents</b>	<u>428,778,694</u>	<u>19,805,993</u>	<u>448,584,687</u>	<u>103,083</u>	<u>51,909,009</u>	<u>244,968,447</u>
<b>Investments</b>						
Government Securities						
Federal Home Loan Bank						9,049,579
PFM MULTI-MGR Mutual Funds			-		5,667,436	
FIXED INCOME FUND (PFMMFII)						
DOMESTIC EQ FUND (PFMMDEI)						
INTERANTIONAL EQ FUND (PFMMIEI)						
<b>Total Cash and Investments</b>	<u>\$ 428,778,694</u>	<u>\$ 19,805,993</u>	<u>\$ 448,584,687</u>	<u>\$ 103,083</u>	<u>\$ 57,576,445</u>	<u>\$ 254,018,026</u>

**FORT BEND COUNTY, TEXAS**
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE  
May 31, 2023**
**Page 1 of 2**

Original Issue	Description	Interest Rate %	Mature s	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	* 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
81,075,000	Unlimited Tax Road Bonds, Series 2023		2053		
32,890,000	Certificates of Obligation, Series 2023		2043		
<b>Total General Obligation Bonds</b>				<u>\$ 562,376,072</u>	<u>\$ 768,540,111</u>

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

**Page 2 of 2**

<b>Original Issue</b>	<b>Description</b>	<b>Interest Rate %</b>	<b>Mature s</b>	<b>Debt Outstanding</b>	<b>Principal and Interest to Retirement</b>
<b>Notes Payable</b>					
\$3,808,978	Mobility Tax Note, Series 2017	2.36	2023	595,978	\$ 602,861
13,000,000	Tax Note Series 2020	1.06	2027	9,660,000	9,918,269
3,384,000	Revenue Anticipation Notes, Series 2022	3.5	2029	3,259,000	5,438,705
30,000,000	Tax Note Series 2022	3.5	2029	30,000,000	34,105,500
19,895,000	Tax Anticipation Notes, Series 2023		2024		
<b>Total Tax Notes</b>				<u>\$ 43,514,978</u>	<u>\$ 50,065,336</u>
<b>Capital Financing</b>					
\$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	159,374	164,573
4,861,625	Network Refresh	2.960%	2026	3,001,615	3,181,039
				<u>123,578,094</u>	<u>195,744,087</u>
<b>Leases</b>					
609,520	Elections Warehouse	2.467%	2024	112,735	119,491
209,229	Mailing Equipment	2.467%	2026	118,893	122,862
129,121	Building rentals	2.297%	2024	32,171	37,231
148,369	Land Lease	2.297%	2046	91,026	150,020
				<u>354,825</u>	<u>429,604</u>
<b>Technology Financing (SBITA)</b>					
4,411,721	Jail Software SBITA	2.297%	2027	3,371,155	3,718,577
1,909,773	Micorsoft Agreement	2.297%	2024	944,545	966,243
301,175	Solid Border Rapid 7	2.297%	2023	-	-
999,465	Enterprise	2.297%	2024	494,058	505,407
288,914	eCivis	2.297%	2025	190,414	197,000
				<u>5,000,172</u>	<u>5,387,227</u>

## **STATISTICAL SECTION**

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

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Revenues</b>					
Property taxes	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108
Sales taxes	4,214,553	5,789,362	6,958,956	6,858,009	8,681,101
Fees and fines	45,106,533	47,803,283	50,231,963	51,736,504	54,687,700
Intergovernmental	36,899,095	39,904,787	39,673,097	47,734,683	46,630,942
Earnings on investments	848,534	878,980	1,750,631	3,434,897	6,977,865
Miscellaneous	8,243,270	7,545,715	7,913,682	9,223,274	9,275,553
<b>Total Revenues</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>
<b>Expenditures</b>					
Current:					
General administration	41,478,910	44,698,720	56,093,978	60,669,054	67,799,061
Financial administration	7,891,034	8,369,921	9,063,587	9,451,425	9,306,005
Administration of justice	77,242,153	81,411,531	89,715,917	96,057,172	99,960,008
Construction and maintenance	35,374,943	59,785,401	43,275,592	73,924,220	88,168,071
Health and human services	30,267,231	32,436,431	38,314,627	41,805,244	43,628,300
Cooperative services	944,039	973,026	1,050,282	1,048,609	1,113,328
Public safety	46,688,895	53,652,220	54,393,589	58,152,633	61,416,316
Parks and recreation	2,411,558	3,051,927	3,307,538	3,701,092	3,576,272
Libraries and education	13,613,875	14,460,419	15,215,877	15,889,947	16,989,644
<b>Capital Outlay</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>
<b>Debt Service:</b>					
Principal	16,250,000	16,750,000	18,480,000	21,420,000	25,931,000
Interest and fiscal charges	15,893,399	14,391,964	15,506,610	18,914,424	22,108,123
Bond issuance costs	234,472	1,207,260	1,316,238	599,813	558,469
<b>Total Expenditures</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	11,771,144	13,517,505	13,780,670	19,734,628	14,559,002
Transfers (out)	(14,493,144)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)
Bonds issued	-	37,365,000	96,640,000	64,550,000	58,467,549
Refunding bonds issued	18,900,000	108,225,000	73,120,000	-	-
Premium on bonds issued	2,202,026	22,059,154	34,156,271	7,965,901	7,313,675
Payments to current refunding bond agent	(21,065,913)	(126,676,501)	(89,544,194)	-	-
Tax Notes/ Capital Leases issued	-	-	-	3,808,978	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>
<b>Net Change in Fund Balances</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>11.15%</b>	<b>9.40%</b>	<b>9.83%</b>	<b>10.04%</b>	<b>10.90%</b>

May 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**

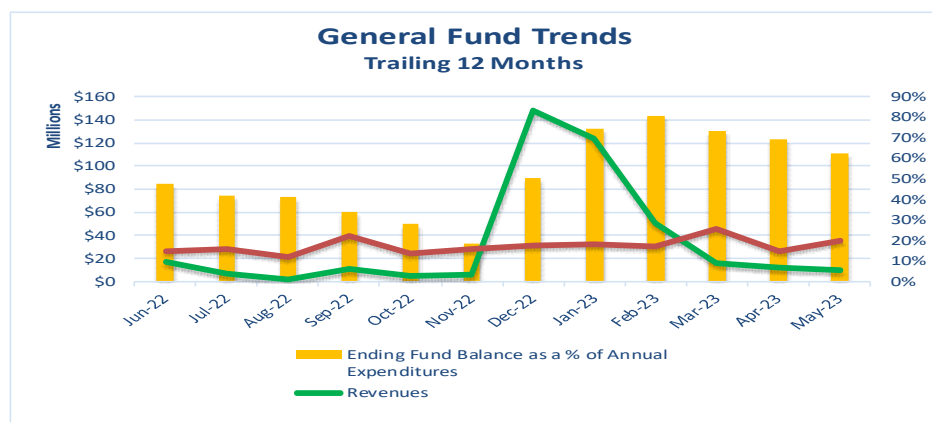
	Fiscal Year				Eight Months Ended May 31,
	2019	2020	2021	2022	2023
<b>Revenues</b>					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 428,706,540
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	9,532,530
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	30,914,706
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	52,046,364
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	14,148,102
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	15,726,724
<b>Total Revenues</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>551,074,966</b>
<b>Expenditures</b>					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	62,035,981
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	8,891,797
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	89,843,462
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	66,012,534
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	56,633,520
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	757,850
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	53,172,593
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	4,886,848
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	13,368,937
<b>Capital Outlay</b>	<b>80,497,157</b>	<b>101,302,683</b>	<b>232,434,131</b>	<b>112,403,997</b>	<b>54,018,774</b>
<b>Debt Service:</b>					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	45,038,469
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	16,989,315
Bond issuance costs	355,887	1,094,531	397,559	777,633	128,750
<b>Total Expenditures</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>471,778,830</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>79,296,136</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	21,768,024
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(21,768,025)
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	-
Payments to current refunding bond agent	-	(40,355,628)	-	-	-
Tax Notes/ Capital Leases issued	-	9,349,781	100,349,229	22,018,098	3,709,670
<b>Total Other Financing Sources (Uses)</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>33,709,669</b>
<b>Net Change in Fund Balances</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 113,005,805</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>11.23%</b>	<b>12.98%</b>	<b>11.05%</b>	<b>12.29%</b>	<b>14.85%</b>

May 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 1 of 2

	6/30/22	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22
<b>Revenues</b>						
Property taxes	\$ 525,581	\$ (76,109)	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)
Fines and fees	10,119,451	3,044,418	3,341,591	3,912,463	2,183,403	2,751,576
Intergovernmental	5,130,008	2,050,669	19,829,483	5,151,393	891,313	1,082,430
Earnings on investments	273,160	333,019	428,917	445,022	499,783	362,054
Miscellaneous	684,146	1,549,934	(5,281,563)	1,647,018	1,126,690	1,424,147
<b>Total Revenues</b>	<b>16,732,346</b>	<b>6,901,931</b>	<b>18,899,854</b>	<b>11,281,547</b>	<b>4,779,507</b>	<b>5,497,191</b>
<b>Expenditures</b>						
Current:						
General administration	5,769,353	6,672,540	1,430,442	6,445,143	4,309,460	4,687,960
Financial administration	935,023	947,027	1,031,345	1,339,613	1,064,788	1,074,748
Administration of justice	7,589,056	7,680,084	8,442,852	11,107,262	7,860,431	8,124,001
Construction and maintenance	284,797	474,203	369,246	639,584	280,702	291,049
Health and human services	3,843,614	5,210,680	1,995,648	7,386,348	3,224,028	3,395,285
Cooperative services	66,536	156,344	80,780	191,164	72,709	70,819
Public safety	5,536,551	5,421,177	8,775,811	8,396,303	5,340,175	5,744,324
Parks and recreation	456,633	336,861	393,462	473,113	316,795	343,098
Libraries and education	1,438,855	1,529,172	1,662,822	2,346,890	1,365,069	1,413,255
<b>Capital Outlay</b>	<b>780,797</b>	<b>(275,380)</b>	<b>211,906</b>	<b>633,455</b>	<b>389,975</b>	<b>51,646</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>26,701,215</b>	<b>28,152,708</b>	<b>24,394,314</b>	<b>38,958,875</b>	<b>24,224,132</b>	<b>25,196,185</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(9,968,869)</b>	<b>(21,250,777)</b>	<b>(5,494,460)</b>	<b>(27,677,328)</b>	<b>(19,444,625)</b>	<b>(19,698,994)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	18,482	1,720	-	-
Transfers (out)	-	-	-	-	-	(17,492,009)
Debt issuance	-	-	3,384,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>3,402,482</b>	<b>1,720</b>	<b>-</b>	<b>(17,492,009)</b>
<b>Net Change in Fund Balances</b>	<b>(9,968,869)</b>	<b>(21,250,777)</b>	<b>(2,091,978)</b>	<b>(27,675,608)</b>	<b>(19,444,625)</b>	<b>(37,191,003)</b>
<b>Fund Balances, Beginning of Period</b>	<b>185,180,490</b>	<b>175,211,625</b>	<b>153,960,848</b>	<b>151,868,870</b>	<b>124,193,262</b>	<b>104,748,637</b>
<b>Fund Balances, End of Period</b>	<b>\$ 175,211,625</b>	<b>\$ 153,960,848</b>	<b>\$ 151,868,870</b>	<b>\$ 124,193,262</b>	<b>\$ 104,748,637</b>	<b>\$ 67,557,634</b>



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

Page 2 of 2

	12/31/22	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23
<b>Revenues</b>						
Property taxes	\$ 140,750,007	\$ 117,164,547	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350
Fines and fees	2,683,963	2,616,629	3,191,779	3,640,279	3,212,235	3,503,265
Intergovernmental	2,278,162	2,213,178	1,108,394	4,503,113	3,990,801	2,760,138
Earnings on investments	355,890	781,500	1,003,649	1,396,188	1,136,842	925,622
Miscellaneous	1,672,388	1,251,453	1,478,545	1,662,640	1,065,630	1,847,109
<b>Total Revenues</b>	<b>147,740,410</b>	<b>124,027,307</b>	<b>50,135,304</b>	<b>16,513,762</b>	<b>11,887,819</b>	<b>9,869,484</b>
<b>Expenditures</b>						
Current:						
General administration	6,264,325	12,013,060	5,199,884	17,504,583	3,948,574	5,509,453
Financial administration	1,102,787	1,138,372	1,030,756	1,163,230	1,018,314	1,263,179
Administration of justice	8,535,731	8,130,116	8,649,100	9,848,806	8,466,260	9,587,698
Construction and maintenance	300,811	304,931	306,883	362,889	311,023	356,499
Health and human services	3,372,923	5,236,358	4,170,955	4,529,876	3,900,714	4,726,326
Cooperative services	72,517	68,521	71,208	234,286	77,101	90,689
Public safety	6,636,935	5,998,032	5,704,608	7,348,456	6,049,868	6,901,255
Parks and recreation	572,721	363,887	369,391	413,289	341,198	438,234
Libraries and education	1,676,930	1,567,511	1,734,998	1,932,313	1,648,522	2,010,281
<b>Capital Outlay</b>	<b>277,192</b>	<b>309,502</b>	<b>429,671</b>	<b>953,366</b>	<b>61,864</b>	<b>1,107,808</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>28,812,872</b>	<b>35,130,290</b>	<b>27,667,454</b>	<b>44,291,094</b>	<b>25,823,438</b>	<b>31,991,422</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>118,927,538</b>	<b>88,897,017</b>	<b>22,467,850</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(22,121,938)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	189,045	-	-	-
Transfers (out)	-	-	(189,045)	-	-	(3,384,000)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,384,000)</b>
<b>Net Change in Fund Balances</b>	<b>118,927,538</b>	<b>88,897,017</b>	<b>22,467,850</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(25,505,938)</b>
<b>Fund Balances, Beginning of Period</b>	<b>67,557,634</b>	<b>186,485,172</b>	<b>275,382,189</b>	<b>297,850,039</b>	<b>270,072,707</b>	<b>256,137,088</b>
<b>Fund Balances, End of Period</b>	<b>\$ 186,485,172</b>	<b>\$ 275,382,189</b>	<b>\$ 297,850,039</b>	<b>\$ 270,072,707</b>	<b>\$ 256,137,088</b>	<b>\$ 230,631,150</b>

