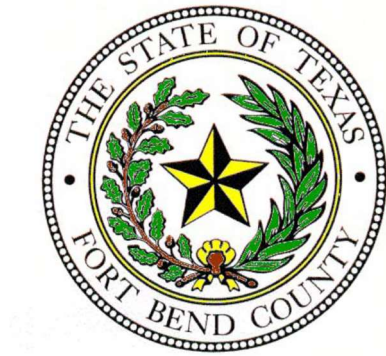


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Nine Months Ended June 30, 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

August 3, 2023

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

The Monthly Financial Report (the "MFR") for the Nine Months Ended June 30, 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,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant", is written over a horizontal line.

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

June 30, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 437,601,023	\$ 103,083	\$ 437,704,106	\$ 230,136,219
Investments	112,135,026	-	112,135,026	29,859,512
Receivables:				
Taxes, net	15,950,037	-	15,950,037	-
Grants	6,487,002	-	6,487,002	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,566,398	-	31,566,398	95,880
Internal Balances	2,310,550	(2,310,550)	-	-
Prepaid items	7,653	-	7,653	-
Due from component units	6,661,239	-	6,661,239	-
Capital assets, not being depreciated	683,974,407	2,422,860	686,397,267	146,623,522
Capital assets, net of accumulated depreciation	2,519,701,890	-	2,519,701,890	335,495,107
Total Assets	3,853,064,333	215,393	3,853,279,726	742,210,240
Deferred Outflows of Resources				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	151,376,636	-	151,376,636	-
Total Deferred Outflows of Resources	153,415,557	-	153,415,557	2,071,005
Liabilities				
Accounts payable and accrued expenses	18,587,129	-	18,587,129	16,864
Retainage payable	5,490,767	215,393	5,706,160	4,034,985
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	58,165,876	-	58,165,876	-
Due to primary government	-	-	-	6,661,240
Due to other governments	6,678,123	-	6,678,123	-
Long-term Liabilities:				
Long-term liabilities due within one-year	42,503,014	-	42,503,014	12,535,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	928,914,518	-	928,914,518	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
Total Liabilities	1,638,838,166	215,393	1,639,053,559	475,846,547
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	9,205,288
Deferred inflows related to post-employment benefits	226,690,322	-	226,690,322	-
Total Deferred Inflows of Resources	226,690,322	-	226,690,322	9,205,288
Net Position (Deficit)				
Net investment in capital assets	2,309,713,728	-	2,309,713,728	56,164,858
Restricted for:				
Debt service	82,262,012	-	82,262,012	29,611,738
Construction and maintenance	97,190,815	-	97,190,815	-
Other	38,355,228	-	38,355,228	-
Unrestricted	(386,570,381)	-	(386,570,381)	173,452,814
Total Net Position	\$ 2,140,951,402	\$ -	\$ 2,140,951,402	\$ 259,229,410

June 30, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 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	\$ 77,056,967	\$ 7,168,425	\$ 8,214,512	\$ -
Financial administration	10,971,332	9,181,647	-	-
Administration of justice	114,524,139	8,572,051	7,223,181	-
Construction and maintenance	128,869,218	5,011,704	-	1,294,380
Health and human services	70,834,605	10,038,716	35,894,236	-
Cooperative services	918,935	-	-	-
Public safety	52,160,800	12,887,884	5,106,227	-
Parks and recreation	10,087,786	194,210	135,000	-
Libraries and education	17,649,947	80,281	49,442	-
Interest on long-term debt	18,349,171	-	-	-
Total governmental activities	501,422,900	53,134,918	56,622,598	1,294,380
Business-Type Activities				
EPICenter Operations	-	-	-	-
Total Primary Government	\$ 501,422,900	\$ 53,134,918	\$ 56,622,598	\$ 1,294,380
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	18,966,134	35,594,956	-	-
FB Grand Parkway Toll Road Authority	13,275,448	23,501,662	-	-
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 32,236,222	\$ 59,096,618	\$ -	\$ -

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2023

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (61,674,030)		\$ (61,674,030)	
Financial administration	(1,789,685)		(1,789,685)	
Administration of justice	(98,728,907)		(98,728,907)	
Construction and maintenance	(122,563,134)		(122,563,134)	
Health and human services	(24,901,653)		(24,901,653)	
Cooperative services	(918,935)		(918,935)	
Public safety	(34,166,689)		(34,166,689)	
Parks and recreation	(9,758,576)		(9,758,576)	
Libraries and education	(17,520,224)		(17,520,224)	
Interest on long-term debt	(18,349,171)		(18,349,171)	
Total governmental activities	(390,371,004)		(390,371,004)	
Business-Type Activities				
EPICenter Operations		\$ -	-	
Total Primary Government	(390,371,004)	-	(390,371,004)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				16,628,822
FB Grand Parkway Toll Road Authority				10,226,214
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
Total Component Units				26,860,396
General Revenues:				
Property taxes, penalties, and interest	437,676,978	-	437,676,978	-
Sales taxes	11,065,035	-	11,065,035	-
Earnings on investments	15,932,810	-	15,932,810	8,212,621
Miscellaneous	5,799,003	-	5,799,003	-
Total General Revenues	470,473,826	-	470,473,826	8,212,621
Changes in Net Position	80,102,822	-	80,102,822	35,073,017
Net Position, Beginning of Year, as restated	2,060,848,580	-	2,060,848,580	224,156,383
Net Position, End of Period	\$ 2,140,951,402	\$ -	\$ 2,140,951,402	\$ 259,229,410

June 30, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash and cash equivalents	\$ 123,272,525	\$ 33,864,677	\$ 84,485,286	\$ 52,536,377	\$ 121,213,451	\$ 415,372,316
Investments	81,097,653	18,021,701	-	-	13,015,673	112,135,027
Taxes receivable, net	12,063,099	2,658,236	-	-	1,228,701	15,950,036
Grants receivable	5,135,792	-	-	-	1,351,209	6,487,001
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	295,071	31,145,696	33,310	-	62,772	31,536,849
Due from other funds	19,044,108	-	-	-	577,649	19,621,757
Due from component units	6,661,239	-	-	-	-	6,661,239
Prepaid items	7,653	-	-	-	-	7,653
Total Assets	\$ 284,246,248	\$ 85,690,310	\$ 84,518,596	\$ 52,536,377	\$ 137,449,455	\$ 644,440,986
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 9,380,701	\$ -	\$ -	\$ -	\$ -	\$ 9,380,701
Retainage payable	20,087	-	5,300,941	2,175	167,565	5,490,768
Due to other funds	401,043	157,771	16,119,848	1,618,897	3,167,768	21,465,327
Due to other governments	3,193,326	-	-	-	3,637,115	6,830,441
Unearned revenues	3,370,627	-	-	50,915,305	3,797,329	58,083,261
Total Liabilities	16,188,232	157,771	21,420,789	52,536,377	10,769,777	101,072,946
Deferred Inflows of Resources						
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
Total Deferred Inflows of Resources	48,732,207	33,981,238	-	-	1,228,701	83,942,146
Fund Balances						
Nonspendable	7,653	-	-	-	-	7,653
Restricted	10,095,066	51,551,301	-	-	125,450,977	187,097,344
Committed	10,783,666	-	-	-	-	10,783,666
Unassigned	198,439,425	-	63,097,807	-	-	261,537,232
Total Fund Balances	219,325,809	51,551,301	63,097,807	-	125,450,977	459,425,894
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 284,246,248	\$ 85,690,310	\$ 84,518,596	\$ 52,536,377	\$ 137,449,455	\$ 644,440,986

FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances, governmental funds	\$ 459,425,894
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	3,203,149,981
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	83,942,150
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Bonds, notes and leases payable	(870,657,791)
Deferred charges on debt refunding	2,038,921
Compensated absences	(12,505,887)
Premiums on issuance of debt	(88,253,854)
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	151,376,636
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.	17,624,413
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Net Position of Governmental Activities	<u>\$ 2,140,951,402</u>
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FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Nine Months Ended June 30, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 311,146,435	\$ 91,466,354	\$ -	\$ -	\$ 27,888,952	\$ 430,501,741
Sales taxes	-	-	-	-	11,065,035	11,065,035
Fines and fees	33,997,812	-	-	-	8,052,167	42,049,979
Intergovernmental	23,921,723	4,173,762	361,697	23,620,981	9,331,615	61,409,778
Earnings on investments	7,113,542	1,571,372	1,568,757	2,199,188	3,474,671	15,927,530
Miscellaneous	13,033,412	455,888	93,441	19,500	4,032,263	17,634,504
Total Revenues	389,212,924	97,667,376	2,023,895	25,839,669	63,844,703	578,588,567
Expenditures						
Current:						
General administration	66,826,753	-	1,248,588	-	1,600,612	69,675,953
Financial administration	9,833,372	-	13,652	-	22,227	9,869,251
Administration of justice	78,043,593	-	2,385,562	-	20,755,635	101,184,790
Construction and maintenance	2,864,955	-	37,099,352	-	30,996,883	70,961,190
Health and human services	36,170,069	-	24,644	24,565,615	1,139,137	61,899,465
Cooperative services	831,857	-	-	-	-	831,857
Public safety	56,174,312	-	1,421,778	-	2,154,409	59,750,499
Parks and recreation	3,518,319	-	1,731,295	-	-	5,249,614
Libraries and education	15,035,691	-	9,478	-	33,277	15,078,446
Capital Outlay	3,905,443	3,709,670	50,945,874	1,274,054	412,388	60,247,429
Debt Service:						
Principal	-	45,044,819	-	-	-	45,044,819
Interest and fiscal charges	-	16,891,553	-	-	99,515	16,991,068
Debt issuance costs	-	147,495	1,210,609	-	-	1,358,104
Total Expenditures	273,204,364	65,793,537	96,090,832	25,839,669	57,214,083	518,142,485
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	116,008,560	31,873,839	(94,066,937)	-	6,630,620	60,446,082
Other Financing Sources (Uses)						
Transfers in	189,045	702,970	-	-	20,876,009	21,768,024
Transfers (out)	(41,000,054)	-	(513,926)	-	(189,045)	(41,703,025)
General obligation bonds and notes issued	19,935,000	-	145,905,000	-	-	165,840,000
Premium on general obligation bonds issued	-	215,697	12,361,494	-	-	12,577,191
Lease initiation	-	3,709,670	-	-	-	3,709,670
Total Other Financing Sources (Uses)	(20,876,009)	4,628,337	157,752,568	-	20,686,964	162,191,860
Net Change in Fund Balances	95,132,551	36,502,176	63,685,631	-	27,317,584	222,637,942
Fund Balances, Beginning of Year	124,193,258	15,049,125	(587,823)	-	98,133,393	236,787,953
Fund Balances, End of Period	\$ 219,325,809	\$ 51,551,301	\$ 63,097,807	\$ -	\$ 125,450,977	\$ 459,425,895

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 Nine Months Ended June 30, 2023**

Net change in fund balances - total governmental funds \$ 222,637,942

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 \$60,644,439 was exceeded by depreciation \$69,188,769 in the current period. (8,544,325)

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 (165,840,000)

Premium on bonds issued (12,577,191)

Leases and capital financing (3,709,670)

Repayments:

Principal repayments 45,044,819

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 20,252,833

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

Amortization of bond premiums 1

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. 2,947,794

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. 5,443,307

Change in net position of governmental activities \$ 80,102,822

**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
June 30, 2023

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	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 53,509,798	\$ 13,015,972	\$ 168,982	\$ 7,121,548	\$ 9,059,964
Investments	-	-	-	-	3,003,617
Taxes receivable, net	-	-	-	-	753,623
Grants receivable	-	-	-	22,905	-
Other receivables	16,880	-	-	31,223	14,669
Due from other funds	-	-	157,771	-	37,664
Total Assets	\$ 53,526,678	\$ 13,015,972	\$ 326,753	\$ 7,175,676	\$ 12,869,537
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	293,465	-	15,225	1,011,213	489,601
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	441,327	-	15,225	1,011,213	489,601
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	753,623
Total Deferred Inflows of Resources	-	-	-	-	753,623
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	53,085,351	13,015,972	311,528	6,164,463	11,626,313
Total Fund Balances	53,085,351	13,015,972	311,528	6,164,463	11,626,313
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 53,526,678	\$ 13,015,972	\$ 326,753	\$ 7,175,676	\$ 12,869,537

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2023

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	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 8,253,938	\$ 1,423,891	\$ 43,043	\$ 1,189,417	\$ 648,755
Investments	10,012,056	-	-	-	-
Taxes receivable, net	475,078	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	45,906	1,801
Total Assets	\$ 18,741,072	\$ 1,423,891	\$ 43,043	\$ 1,235,323	\$ 650,556
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	538,234	-	-	20,244	966
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	538,234	-	-	20,244	966
Deferred Inflows of Resources					
Unavailable revenue-property taxes	475,078	-	-	-	-
Total Deferred Inflows of Resources	475,078	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	17,727,760	1,423,891	43,043	1,215,079	649,590
Total Fund Balances	17,727,760	1,423,891	43,043	1,215,079	649,590
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,741,072	\$ 1,423,891	\$ 43,043	\$ 1,235,323	\$ 650,556

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2023

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 8,453	\$ 122,903	\$ 175,686	\$ 55,983	\$ 241,800
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,310	-	-
Total Assets	\$ 8,453	\$ 122,903	\$ 176,996	\$ 55,983	\$ 241,800
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	7,815	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	7,815	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	8,453	115,088	176,996	55,983	241,800
Total Fund Balances	8,453	115,088	176,996	55,983	241,800
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,453	\$ 122,903	\$ 176,996	\$ 55,983	\$ 241,800

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2023

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	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Assets					
Cash and cash equivalents	\$ 39,013	\$ -	\$ 196,144	\$ 6,240,195	\$ 70,483
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	20	-	-	163,719	-
Total Assets	<u>\$ 39,033</u>	<u>\$ -</u>	<u>\$ 196,144</u>	<u>\$ 6,403,914</u>	<u>\$ 70,483</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	(973)	7,265	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>(973)</u>	<u>7,265</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	39,033	-	197,117	6,396,649	70,483
Total Fund Balances	<u>39,033</u>	<u>-</u>	<u>197,117</u>	<u>6,396,649</u>	<u>70,483</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,033</u>	<u>\$ -</u>	<u>\$ 196,144</u>	<u>\$ 6,403,914</u>	<u>\$ 70,483</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2023

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	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Assets					
Cash and cash equivalents	\$ 234,254	\$ 7,178,053	\$ 22,910	\$ 119,383	\$ 28,740
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	16	-	-
Total Assets	\$ 234,254	\$ 7,178,053	\$ 22,926	\$ 119,383	\$ 28,740
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	13,898	6,396	-	968	-
Due to other governments	-	3,220,041	-	-	-
Unearned revenues	-	-	-	-	9,037
Total Liabilities	13,898	3,226,437	-	968	28,740
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	220,356	3,951,616	22,926	118,415	-
Total Fund Balances	220,356	3,951,616	22,926	118,415	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 234,254	\$ 7,178,053	\$ 22,926	\$ 119,383	\$ 28,740

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2023

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	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets					
Cash and cash equivalents	\$ 204,960	\$ 2,711,198	\$ 190,351	\$ 88,199	\$ 202,462
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	7,148	675,048	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	(160)	-	-	-	-
Total Assets	<u>\$ 211,948</u>	<u>\$ 3,386,246</u>	<u>\$ 190,351</u>	<u>\$ 88,199</u>	<u>\$ 202,462</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,643	-	-	2,135
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	88,199	-
Total Liabilities	<u>-</u>	<u>1,643</u>	<u>-</u>	<u>88,199</u>	<u>2,135</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	211,948	3,384,603	190,351	-	200,327
Total Fund Balances	<u>211,948</u>	<u>3,384,603</u>	<u>190,351</u>	<u>-</u>	<u>200,327</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 211,948</u>	<u>\$ 3,386,246</u>	<u>\$ 190,351</u>	<u>\$ 88,199</u>	<u>\$ 202,462</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2023

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	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 291,341	\$ 1,900,049	\$ 3,296,586	\$ 3,158,997	\$ 121,213,451
Investments	-	-	-	-	13,015,673
Taxes receivable, net	-	-	-	-	1,228,701
Grants receivable	646,108	-	-	-	1,351,209
Other receivables	-	-	-	-	62,772
Due from other funds	-	-	169,602	-	577,649
Total Assets	\$ 937,449	\$ 1,900,049	\$ 3,466,188	\$ 3,158,997	\$ 137,449,455
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 167,565
Due to other funds	419,660	29,490	283,884	26,639	3,167,768
Due to other governments	-	-	-	417,074	3,637,115
Unearned revenues	517,789	-	3,182,304	-	3,797,329
Total Liabilities	937,449	29,490	3,466,188	443,713	10,769,777
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,228,701
Total Deferred Inflows of Resources	-	-	-	-	1,228,701
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	1,870,559	-	2,715,284	125,450,977
Total Fund Balances	-	1,870,559	-	2,715,284	125,450,977
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 937,449	\$ 1,900,049	\$ 3,466,188	\$ 3,158,997	\$ 137,449,455

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 Nine Months Ended June 30, 2023**

	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,669,685
Sales taxes	11,065,035	-	-	-	-
Fines and fees	-	-	-	-	4,397,750
Intergovernmental	-	1,772,895	594,384	243,718	142,270
Earnings on investments	1,468,156	366,787	48	392,347	411,039
Miscellaneous	-	-	-	1,700	88,006
Total Revenues	12,533,191	2,139,682	594,432	637,765	22,708,750
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	(1)	13,264,154	-
Construction and maintenance	2,117,098	665	282,905	-	19,005,755
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	238,820	2,536	-	73,803	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	2,355,918	3,201	282,904	13,337,957	19,005,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,177,273	2,136,481	311,528	(12,700,192)	3,702,995
Other Financing Sources (Uses)					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	-	-	-	(189,045)	-
Total Other Financing Sources (Uses)	-	-	-	17,056,931	-
Net Change in Fund Balances	10,177,273	2,136,481	311,528	4,356,739	3,702,995
Fund Balances, Beginning of Year	42,908,078	10,879,491	-	1,807,724	7,923,318
Fund Balances, End of Period	\$ 53,085,351	\$ 13,015,972	\$ 311,528	\$ 6,164,463	\$ 11,626,313

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 Nine Months Ended June 30, 2023**

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 10,219,267	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	342,422	53,428
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	632,386	31,363	59	27,778	1,171
Miscellaneous	131,174	-	46,651	-	-
Total Revenues	10,982,827	98,267	46,710	370,200	100,139
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	406,678	-
Construction and maintenance	9,590,460	-	-	-	-
Health and human services	-	-	20,723	-	-
Public safety	-	-	-	-	59,068
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	9,590,460	-	20,723	406,678	59,068
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,392,367	98,267	25,987	(36,478)	41,071
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	1,392,367	98,267	25,987	(36,478)	41,071
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	\$ 17,727,760	\$ 1,423,891	\$ 43,043	\$ 1,215,079	\$ 649,590

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 Nine Months Ended June 30, 2023**

	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	(1)	8,907	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	20	194	320	105	-
Miscellaneous	-	49,442	(1)	-	10,398
Total Revenues	<u>20</u>	<u>49,635</u>	<u>9,226</u>	<u>105</u>	<u>10,398</u>
Expenditures					
Current:					
General administration	3,305	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	33,278	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>3,304</u>	<u>33,278</u>	<u>-</u>	<u>1</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,284)	16,357	9,226	104	10,397
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,284)	16,357	9,226	104	10,397
Fund Balances, Beginning of Year	<u>11,737</u>	<u>98,731</u>	<u>167,770</u>	<u>55,879</u>	<u>231,403</u>
Fund Balances, End of Period	<u>\$ 8,453</u>	<u>\$ 115,088</u>	<u>\$ 176,996</u>	<u>\$ 55,983</u>	<u>\$ 241,800</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 Nine Months Ended June 30, 2023**

	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	580	-	-	1,279,792	-
Intergovernmental	19,133	-	70,000	-	-
Earnings on investments	-	8	429	-	5,124
Miscellaneous	-	2,925	-	-	15,864
Total Revenues	19,713	2,933	70,429	1,279,792	20,988
Expenditures					
Current:					
General administration	-	13,070	67,371	1,049,848	1
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	78,933	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	1	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	5,467	13,070	67,371	1,128,781	22,228
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,246	(10,137)	3,058	151,011	(1,240)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	14,246	(10,137)	3,058	151,011	(1,240)
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	\$ 39,033	\$ -	\$ 197,117	\$ 6,396,649	\$ 70,483

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 Nine Months Ended June 30, 2023**

	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	785	-	-
Intergovernmental	-	9,604	-	49,989	376,078
Earnings on investments	684	5,962	-	241	-
Miscellaneous	283,050	1,938,686	-	-	-
Total Revenues	<u>283,734</u>	<u>1,954,252</u>	<u>785</u>	<u>50,230</u>	<u>376,078</u>
Expenditures					
Current:					
General administration	467,017	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	80,387	-	-	376,078
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,273,821	-	63,599	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>467,017</u>	<u>1,354,208</u>	<u>-</u>	<u>63,599</u>	<u>376,078</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(183,283)	600,044	785	(13,369)	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(183,283)	600,044	785	(13,369)	-
Fund Balances, Beginning of Year	<u>403,639</u>	<u>3,351,572</u>	<u>22,141</u>	<u>131,784</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 220,356</u>	<u>\$ 3,951,616</u>	<u>\$ 22,926</u>	<u>\$ 118,415</u>	<u>\$ -</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 Nine Months Ended June 30, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	3,585	1,224,385	189,820	39,210	159,702
Earnings on investments	182	603	532	71	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>3,767</u>	<u>1,224,988</u>	<u>190,352</u>	<u>39,281</u>	<u>159,702</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	78,827
Construction and maintenance	-	-	-	-	-
Health and human services	72,946	1,045,467	1	-	-
Public safety	-	-	-	21,455	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	79,403	-	17,826	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	99,515	-	-	-
Total Expenditures	<u>72,945</u>	<u>1,224,385</u>	<u>1</u>	<u>39,281</u>	<u>78,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,178)	603	190,351	-	80,875
Other Financing Sources (Uses)					
Transfers in	246,033	3,384,000	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>246,033</u>	<u>3,384,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	176,855	3,384,603	190,351	-	80,875
Fund Balances, Beginning of Year	<u>35,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,452</u>
Fund Balances, End of Period	<u>\$ 211,948</u>	<u>\$ 3,384,603</u>	<u>\$ 190,351</u>	<u>\$ -</u>	<u>\$ 200,327</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 Nine Months Ended June 30, 2023

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,888,952
Sales taxes	-	-	-	-	11,065,035
Fines and fees	-	337,344	1,631,160	-	8,052,167
Intergovernmental	2,185,708	-	2,138,690	-	9,331,615
Earnings on investments	-	-	129,062	-	3,474,671
Miscellaneous	-	5,625	7,017	1,451,726	4,032,263
Total Revenues	<u>2,185,708</u>	<u>342,969</u>	<u>3,905,929</u>	<u>1,451,726</u>	<u>63,844,703</u>
Expenditures					
Current:					
General administration	-	-	-	-	1,600,612
Financial administration	-	-	-	-	22,227
Administration of justice	2,185,709	373,474	3,905,929	-	20,755,635
Construction and maintenance	-	-	-	-	30,996,883
Health and human services	-	-	-	-	1,139,137
Public safety	-	-	-	736,465	2,154,409
Libraries and education	-	-	-	-	33,277
Capital Outlay	-	-	-	-	412,388
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	99,515
Total Expenditures	<u>2,185,709</u>	<u>373,474</u>	<u>3,905,929</u>	<u>736,465</u>	<u>57,214,083</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	(30,505)	-	715,261	6,630,620
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	-	-	(189,045)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,686,964</u>
Net Change in Fund Balances	(1)	(30,505)	-	715,261	27,317,584
Fund Balances, Beginning of Year	<u>1</u>	<u>1,901,064</u>	<u>-</u>	<u>2,000,023</u>	<u>98,133,393</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ 1,870,559</u>	<u>\$ -</u>	<u>\$ 2,715,284</u>	<u>\$ 125,450,977</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
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
June 30, 2023

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Fund Number	MAJ-750 Certificates of Obligation, Series 2017	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ 2,414,777	\$ 15,699,609
Other receivables	-	33,310	-	-
Total Assets	<u>\$ -</u>	<u>\$ 33,310</u>	<u>\$ 2,414,777</u>	<u>\$ 15,699,609</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 536,841	\$ 355,544
Due to other funds	-	1,380,638	3,541	56,515
Total Liabilities	<u>-</u>	<u>1,380,638</u>	<u>540,382</u>	<u>412,059</u>
Fund Balances				
Restricted	-	(1,347,328)	1,874,395	15,287,550
Total Fund Balances	<u>-</u>	<u>(1,347,328)</u>	<u>1,874,395</u>	<u>15,287,550</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 33,310</u>	<u>\$ 2,414,777</u>	<u>\$ 15,699,609</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
June 30, 2023

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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)
Assets				
Cash and cash equivalents	\$ -	\$ 546,590	\$ 1,184,723	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 546,590</u>	<u>\$ 1,184,723</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 172,680
Due to other funds	6,206,169	-	-	7,961,667
Total Liabilities	<u>6,206,169</u>	<u>533,713</u>	<u>-</u>	<u>8,134,347</u>
Fund Balances				
Restricted	(6,206,169)	12,877	1,184,723	(8,134,347)
Total Fund Balances	<u>(6,206,169)</u>	<u>12,877</u>	<u>1,184,723</u>	<u>(8,134,347)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 546,590</u>	<u>\$ 1,184,723</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
June 30, 2023

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Fund Number	MAJ-771	MAJ-772	MAJ-773	MAJ-774
	Tax Notes, Series	Certificates of	Tax Note, Series	Unlimited Tax Road
	2021	Obligation, Series	2022	Bonds, Series 2022
		2022		
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ 28,974,780	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,974,780</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 82,191	\$ -
Due to other funds	-	-	18,653	(157)
Total Liabilities	<u>-</u>	<u>-</u>	<u>100,844</u>	<u>(157)</u>
Fund Balances				
Restricted	-	-	28,873,936	157
Total Fund Balances	<u>-</u>	<u>-</u>	<u>28,873,936</u>	<u>157</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,974,780</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
June 30, 2023

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	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
		2023	
Assets			
Cash and cash equivalents	\$ 24,781,019	\$ 10,883,788	\$ 84,485,286
Other receivables	-	-	33,310
Total Assets	<u>\$ 24,781,019</u>	<u>\$ 10,883,788</u>	<u>\$ 84,518,596</u>
Liabilities and Fund Balances			
Liabilities			
Retainage payable	\$ 2,959,097	\$ 660,875	\$ 5,300,941
Due to other funds	416,791	76,031	16,119,848
Total Liabilities	<u>3,375,888</u>	<u>736,906</u>	<u>21,420,789</u>
Fund Balances			
Restricted	<u>21,405,131</u>	<u>10,146,882</u>	<u>63,097,807</u>
Total Fund Balances	<u>21,405,131</u>	<u>10,146,882</u>	<u>63,097,807</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,781,019</u>	<u>\$ 10,883,788</u>	<u>\$ 84,518,596</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Nine Months Ended June 30, 2023**

Fund Number	MAJ-750 Certificates of Obligation, Series 2017	MAJ-754 Central Appraisal District Phase 2 Expansion	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	566	29,107	107,612	548,690
Miscellaneous	-	87,150	-	-
Total Revenues	<u>566</u>	<u>116,257</u>	<u>107,612</u>	<u>548,690</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	917,740
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,825	-
Capital Outlay	(1)	-	1,418,641	1,233,890
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>(1)</u>	<u>-</u>	<u>1,422,507</u>	<u>2,151,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>567</u>	<u>116,257</u>	<u>(1,314,895)</u>	<u>(1,602,940)</u>
Other Financing Sources (Uses)				
Transfers (out)	(372,689)	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(372,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(372,122)	116,257	(1,314,895)	(1,602,940)
Fund Balances, Beginning of Year	<u>372,122</u>	<u>(1,463,585)</u>	<u>3,189,290</u>	<u>16,890,490</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ (1,347,328)</u>	<u>\$ 1,874,395</u>	<u>\$ 15,287,550</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 Nine Months Ended June 30, 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)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	39,236	44,345	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>39,236</u>	<u>44,345</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,724,580
Capital Outlay	1,668,114	1,198,402	370,443	4,676,724
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,668,114</u>	<u>1,198,402</u>	<u>370,443</u>	<u>6,401,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,668,114)</u>	<u>(1,159,166)</u>	<u>(326,098)</u>	<u>(6,401,304)</u>
Other Financing Sources (Uses)				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,668,114)	(1,159,166)	(326,098)	(6,401,304)
Fund Balances, Beginning of Year	<u>(4,538,055)</u>	<u>1,172,043</u>	<u>1,510,821</u>	<u>(1,733,043)</u>
Fund Balances, End of Period	<u>\$ (6,206,169)</u>	<u>\$ 12,877</u>	<u>\$ 1,184,723</u>	<u>\$ (8,134,347)</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 Nine Months Ended June 30, 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
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 361,697
Earnings on investments	186	10,463	786,077	1,093
Miscellaneous	-	-	-	6,291
Total Revenues	<u>186</u>	<u>10,463</u>	<u>786,077</u>	<u>369,081</u>
Expenditures				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	84,823	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
Capital Outlay	-	200,376	1,698,568	(16,415,502)
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	<u>-</u>	<u>391,872</u>	<u>1,912,141</u>	<u>(15,710,813)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>186</u>	<u>(381,409)</u>	<u>(1,126,064)</u>	<u>16,079,894</u>
Other Financing Sources (Uses)				
Transfers (out)	(141,237)	-	-	-
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(141,237)</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	(141,051)	(381,409)	28,873,936	16,079,894
Fund Balances, Beginning of Year	<u>141,051</u>	<u>381,409</u>	<u>-</u>	<u>(16,079,737)</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,873,936</u>	<u>\$ 157</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Nine Months Ended June 30, 2023**

	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	2023	2023	
Revenues			
Intergovernmental	\$ -	\$ -	\$ 361,697
Earnings on investments	929	453	1,568,757
Miscellaneous	-	-	93,441
Total Revenues	<u>929</u>	<u>453</u>	<u>2,023,895</u>
Expenditures			
Current:			
General administration	-	1,177,247	1,248,588
Administration of justice	-	2,380,081	2,385,562
Construction and maintenance	35,346,230	12,142	37,099,352
Health and human services	-	8,446	24,644
Public safety	-	1,361,920	1,421,778
Parks and recreation	-	-	1,731,295
Capital Outlay	32,801,295	22,094,924	50,945,874
Debt Service:			
Bond issuance costs	786,042	295,817	1,210,609
Total Expenditures	<u>68,933,567</u>	<u>27,351,666</u>	<u>96,090,832</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(68,932,638)</u>	<u>(27,351,213)</u>	<u>(94,066,937)</u>
Other Financing Sources (Uses)			
Transfers (out)	-	-	(513,926)
General obligation bonds issued	82,130,000	33,775,000	145,905,000
Premium on general obligation bonds issued	8,638,399	3,723,095	12,361,494
Total Other Financing Sources (Uses)	<u>90,768,399</u>	<u>37,498,095</u>	<u>157,752,568</u>
Net Change in Fund Balances	21,835,761	10,146,882	63,685,631
Fund Balances, Beginning of Year	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ 21,405,131</u>	<u>\$ 10,146,882</u>	<u>\$ 63,097,808</u>



BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Nine Months Ended June 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 311,146,435	\$ (3,326,499)	99%
Fines and fees	38,817,436	38,817,436	32,498,256	(6,319,180)	84%
Intergovernmental	3,876,826	3,876,826	7,394,499	3,517,673	191%
Earnings on investments	1,566,852	1,995,925	7,088,651	5,092,726	355%
Miscellaneous	3,223,745	3,241,563	2,460,114	(781,449)	76%
Total Revenues	<u>361,957,793</u>	<u>362,404,684</u>	<u>360,587,955</u>	<u>(1,816,729)</u>	<u>99%</u>
Expenditures					
Current:					
General administration	94,107,018	80,991,620	57,126,902	23,864,718	71%
Financial administration	12,399,374	13,675,108	9,833,372	3,841,736	72%
Administration of justice	100,142,896	104,454,224	76,381,693	28,072,531	73%
Construction and maintenance	4,121,528	4,262,356	2,864,955	1,397,401	67%
Health and human services	36,008,301	40,681,905	24,301,315	16,380,590	60%
Cooperative services	1,209,740	1,300,387	831,857	468,530	64%
Public safety	63,965,059	65,776,535	43,915,048	21,861,487	67%
Parks and recreation	4,924,643	5,194,112	3,518,319	1,675,793	68%
Libraries and education	21,157,038	21,737,808	15,035,677	6,702,131	69%
Capital Outlay	<u>-</u>	<u>33,331</u>	<u>33,313</u>	<u>18</u>	<u>100%</u>
Total Expenditures	<u>338,035,597</u>	<u>338,107,386</u>	<u>233,842,451</u>	<u>104,264,935</u>	<u>69%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,922,196</u>	<u>24,297,298</u>	<u>126,745,504</u>	<u>102,448,206</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	189,045	189,045	
Transfers (out)	(17,423,978)	(38,109,638)	(41,000,054)	(2,890,416)	
Debt issued	-	19,935,000	19,935,000	-	
Total Other Financing Sources (Uses)	<u>(17,423,978)</u>	<u>(18,174,638)</u>	<u>(20,876,009)</u>	<u>(2,701,371)</u>	
Net Change in Fund Balances					
- budgetary basis	6,498,218	6,122,660	105,869,495	99,746,835	
Net adjustment to reflect operations in accordance with GAAP (a)			(12,078,475)		
Fund Balances, Beginning of Year	<u>125,534,789</u>	<u>125,534,789</u>	<u>125,534,789</u>		
Fund Balances, End of Period	<u>\$ 132,033,007</u>	<u>\$ 131,657,449</u>	<u>\$ 219,325,809</u>	<u>\$ 87,668,360</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION****For the Nine Months Ended June 30, 2023****Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 360,587,955	\$ 27,112,499	\$ 387,700,456
Expenditures	233,842,451	39,190,976	273,033,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	126,745,504	(12,078,477)	114,667,029
Other Financing Sources (Uses)			
Transfers in	189,045	-	189,045
Transfers (out)	(41,000,054)	-	(41,000,054)
Proceeds from debt issuance	19,935,000	-	19,935,000
Other Financing Sources (Uses)	(20,876,009)	-	(20,876,009)
Net Change in Fund Balance	105,869,495	(12,078,477)	93,791,020
Fund Balance, Beginning of Year			124,193,258
Fund Balance, End of Period			<u>\$ 217,984,278</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Nine Months Ended June 30, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 91,466,354	\$ (566,866)	99%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	1,571,372	1,545,372	6044%
Miscellaneous	1,297,048	1,297,048	455,888	(841,160)	35%
Total Revenues	95,080,018	95,080,018	97,667,376	2,587,358	103%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	45,044,819	23,167,192	66%
Interest and fiscal charges	31,556,930	31,556,930	16,891,553	14,665,377	54%
Debt issuance costs	-	-	147,495	(147,495)	0%
Total Expenditures	99,983,881	99,983,881	62,083,867	37,900,014	62%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,903,863)	(4,903,863)	35,583,509	40,487,372	
Other Financing Sources (Uses)					
Transfers in	-	-	702,970	702,970	
Total Other Financing Sources (Uses)	-	-	702,970	702,970	
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	36,286,479	41,190,342	
Fund Balances, Beginning of Year	13,742,581	15,049,126	15,049,126	-	
Fund Balances, End of Period	\$ 8,838,718	\$ 10,145,263	\$ 51,335,605	\$ 41,190,342	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 97,667,376	\$ -	\$ 97,667,376
Expenditures	62,083,867	3,709,670	65,793,537
Excess of Revenues Over Expenditures	35,583,509	(3,709,670)	31,873,839
Other Financing Sources (uses)	702,970	3,925,367	4,628,337
Net Change in Fund Balance	36,286,479	215,697	36,502,176
Fund Balance, Beginning of Year			15,049,126
Fund Balance, End of Period			\$ 51,551,302

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Nine Months Ended June 30, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,669,685	\$ (131,125)	99%
Fines and fees	7,488,058	7,488,058	4,397,750	(3,090,308)	59%
Earnings on investments	10,000	10,000	411,039	401,039	4110%
Miscellaneous	220,000	220,000	88,006	(131,994)	40%
Total Revenues	25,518,868	25,518,868	22,708,750	(2,810,118)	89%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	8,256,203	4,169,596	66%
Operating costs	15,735,720	15,724,720	10,689,741	5,034,979	68%
Information technology costs	15,996	26,996	10,890	16,106	40%
Capital acquisitions	197,664	197,664	100,204	97,460	51%
Total Expenditures	28,375,179	28,375,179	19,057,038	9,318,141	67%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	3,651,712	6,508,023	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	51,283	-	
Fund Balances, Beginning of Year	9,220,507	7,923,318	7,923,318	-	
Fund Balances, End of Period	\$ 6,364,196	\$ 5,067,007	\$ 11,626,313	\$ 6,559,306	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 22,708,750	\$ -	\$ 22,708,750
Expenditures	19,057,038	(51,283)	19,005,755
Net Change in Fund Balance	3,651,712	51,283	3,702,995
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 11,626,313

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Nine Months Ended June 30, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,219,267	\$ (225,920)	98%
Earnings on investments	15,000	15,000	632,385	617,385	4216%
Miscellaneous	95,000	95,000	131,174	36,174	138%
Total Revenues	<u>10,555,187</u>	<u>10,555,187</u>	<u>10,982,826</u>	<u>427,639</u>	<u>104%</u>
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	5,093,456	2,408,849	68%
Operating costs	3,263,223	3,256,374	1,753,065	1,503,309	54%
Information technology costs	4,100	9,425	4,576	4,849	49%
Capital acquisitions	58,980	58,980	16,287	42,693	28%
Total Expenditures	<u>10,828,608</u>	<u>10,827,084</u>	<u>6,867,384</u>	<u>3,959,700</u>	<u>63%</u>
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	4,115,442	4,387,339	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(2,723,075)	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>16,335,393</u>	<u>16,335,393</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 15,121,148</u>	<u>\$ 16,063,496</u>	<u>\$ 17,727,760</u>	<u>\$ 1,664,264</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 10,982,826	\$ 1	\$ 10,982,827
Expenditures	<u>6,867,384</u>	<u>2,723,076</u>	<u>9,590,460</u>
Net Change in Fund Balance	4,115,442	(2,723,075)	1,392,367
Fund Balance, Beginning of Year			<u>16,335,393</u>
Fund Balance, End of Period			<u>\$ 17,727,760</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
June 30, 2023

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 103,083	\$ 22,228,710
Due from other funds	-	4,565,867
Other receivables	-	27,718
Total Current Assets	<u>103,083</u>	<u>26,822,295</u>
Noncurrent Assets:		
Capital assets, not being depreciated	2,422,860	-
Capital assets, net of accumulated depreciation	-	526,316
Total Noncurrent Assets	<u>2,422,860</u>	<u>526,316</u>
Total Assets	<u>2,525,943</u>	<u>27,348,611</u>
Liabilities		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	112,310	-
Due to other funds	2,310,550	411,751
Due to others	103,083	-
Total Current Liabilities	<u>2,525,943</u>	<u>3,745,543</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>2,525,943</u>	<u>9,724,196</u>
Net Position		
Net investment in capital assets	-	526,316
Unrestricted	<u>-</u>	<u>17,098,099</u>
Total Net Position	<u>\$ -</u>	<u>\$ 17,624,415</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2023

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ -	\$ 60,881,018
Total Operating Revenues	<u>-</u>	<u>60,881,018</u>
Operating Expenses		
Contractual services	-	5,536,825
Benefits provided	-	69,810,987
Depreciation	-	30,180
Capital outlay	-	-
Total Operating Expenses	<u>-</u>	<u>75,377,992</u>
Operating Income	-	(14,496,974)
Non-Operating Revenues		
Earnings on investments	-	5,282
Total Non-Operating Revenues	<u>-</u>	<u>5,282</u>
(Loss) before transfers	-	(14,491,692)
Transfers in		<u>19,935,000</u>
Change in Net Position	-	5,443,308
Total Net Position, Beginning of Year	<u>-</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ -</u>	<u>\$ 17,624,415</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2023

	Business-Type Activities Enterprise	Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services		\$ 61,923,467
Payment of benefits	-	(69,810,987)
Payments for services	-	(3,555,336)
Net Cash Provided (Used) by Operating Activities	-	(11,442,856)
Cash Flows from Investing Activities:		
Interest earned on investments	-	5,282
Net Cash Provided by Investing Activities	-	5,282
Cash Flows from Non-Capital Financing Activities:	103,083	
Payments from bond construction fund	-	-
Transfers from other funds		19,935,000
Net Cash Provided by Non-Capital Financing Activities	103,083	19,935,000
Net Cash Flows from Capital Related Financing Activities		
Transfers from other funds	2,310,550	
Purchase of capital assets	(2,310,550)	(9,120)
Net Cash (Used) by Capital and Related Financing Activities	-	(9,120)
Net Increase (Decrease) in Cash and Cash Equivalents	103,083	8,488,306
Cash and Cash Equivalents, Beginning of Year	-	13,740,402
Cash and Cash Equivalents, End of Period	\$ 103,083	\$ 22,228,708
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ -	\$ (14,496,974)
Adjustments to operations:		
Depreciation	-	30,180
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	998,052
Decrease (Increase) in other receivables	-	44,397
Increase (Decrease) in due to other funds	-	101,374
Total Adjustments		3,054,118

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 9,589,169	\$ 12,639,541	\$ 22,228,710
Due from other funds	3,525,813	1,040,054	4,565,867
Other receivables	-	27,718	27,718
Total Current Assets	<u>13,114,982</u>	<u>13,707,313</u>	<u>26,822,295</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	526,316	-	526,316
Total Noncurrent Assets	<u>526,316</u>	<u>-</u>	<u>526,316</u>
Total Assets	<u>13,641,298</u>	<u>13,707,313</u>	<u>27,348,611</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	411,751	-	411,751
Total Current Liabilities	<u>411,751</u>	<u>3,333,792</u>	<u>3,745,543</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>6,390,404</u>	<u>3,333,792</u>	<u>9,724,196</u>
Net Position			
Net investment in capital assets	526,316	-	526,316
Unrestricted	<u>6,724,578</u>	<u>10,373,521</u>	<u>17,098,099</u>
Total Net Position	<u>\$ 7,250,894</u>	<u>\$ 10,373,521</u>	<u>\$ 17,624,415</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 54,472,761	\$ 6,408,257	\$ 60,881,018
Total Operating Revenues	<u>54,472,761</u>	<u>6,408,257</u>	<u>60,881,018</u>
Operating Expenses			
Contractual services	5,088,521	448,304	5,536,825
Benefits provided	62,152,002	7,658,985	69,810,987
Depreciation	30,180	-	30,180
Total Operating Expenses	<u>67,270,703</u>	<u>8,107,289</u>	<u>75,377,992</u>
Operating Income (Loss)	(12,797,942)	(1,699,032)	(14,496,974)
Non-Operating Revenues			
Earnings on investments	5,282	-	5,282
Total Non-Operating Revenues	<u>5,282</u>	<u>-</u>	<u>5,282</u>
Loss before transfers	(12,792,660)	(1,699,032)	(14,491,692)
Transfers in	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
Change in Net Position	7,142,340	(1,699,032)	5,443,308
Total Net (Deficit), Beginning of Year	<u>108,554</u>	<u>12,072,553</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ 7,250,894</u>	<u>\$ 10,373,521</u>	<u>\$ 17,624,415</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 55,680,840	\$ 6,242,627	\$ 61,923,467
Payment of benefits	(62,152,002)	(7,658,985)	(69,810,987)
Payments for services	(4,921,525)	1,366,189	(3,555,336)
Net Cash Provided (Used) by Operating Activities	(11,392,687)	(50,169)	(11,442,856)
Cash Flows from Investing Activities:			
Interest earned on investments	5,282	-	5,282
Net Cash Provided by Investing Activities	5,282	-	5,282
Cash Flows from Non-Capital Financing Activities:			
Transfers from other funds	19,935,000	-	19,935,000
Net Cash Provided by Non-Capital Financing Activities	19,935,000	-	19,935,000
Net Increase (Decrease) in Cash and Cash Equivalents	8,538,475	(50,169)	8,488,306
Cash and Cash Equivalents, Beginning of Year	1,050,694	12,689,708	13,740,402
Cash and Cash Equivalents, End of Period	\$ 9,589,169	\$ 12,639,539	\$ 22,228,708
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (12,797,942)	\$ (1,699,032)	\$ (14,496,974)
Adjustments to operations:			
Depreciation	30,180	-	30,180
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	1,163,682	(165,630)	998,052
Decrease (Increase) in other receivables	44,397	-	44,397
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	166,996	(65,622)	101,374
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	1,405,255	1,648,863	3,054,118
Net Cash Provided (Used) by Operating Activities	\$ (11,392,687)	\$ (50,169)	\$ (11,442,856)

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
June 30, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 59,195,161
Investments	25,917,639	-
Total Assets	<u>25,917,639</u>	<u>59,195,161</u>
Liabilities		
Due to other governments		6,132,083
Due to others	-	434,562
Total Liabilities	<u>-</u>	<u>6,566,645</u>
Net Position		
Restricted for court activities		52,419,074
Restricted for tax collection		209,442
Restricted for benefits	25,917,639	
Total Net Position	<u>\$ 25,917,639</u>	<u>\$ 52,628,516</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Nine Months Ended June 30, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 40,561,489
Property tax collections	-	1,580,005,924
Employer contributions	25,578,423	
Earnings of investments	339,216	1,054,394
Total Additions	<u>25,917,639</u>	<u>1,621,621,807</u>
Deductions		
Court activities		23,701,559
Property tax disbursements		1,580,487,834
Total Deductions	<u>-</u>	<u>1,604,189,393</u>
Change in fiduciary net position	25,917,639	17,432,414
Net Position - Beginning of Year	<u>-</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 25,917,639</u>	<u>\$ 52,628,516</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
June 30, 2023

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 40,236,754	\$ 12,616,882	\$ 6,341,525	\$ 59,195,161
Total Assets	<u>40,236,754</u>	<u>12,616,882</u>	<u>6,341,525</u>	<u>59,195,161</u>
Liabilities				
Due to other governments	-	-	6,132,083	6,132,083
Due to others	<u>279,209</u>	<u>155,353</u>	<u>-</u>	<u>434,562</u>
Total Liabilities	<u>279,209</u>	<u>155,353</u>	<u>6,132,083</u>	<u>6,566,645</u>
Net Position				
Restricted for court activities	39,957,545	12,461,529	-	52,419,074
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>209,442</u>	<u>209,442</u>
Total Net Position	<u>\$ 39,957,545</u>	<u>\$ 12,461,529</u>	<u>\$ 209,442</u>	<u>\$ 52,628,516</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Nine Months Ended June 30, 2023

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 35,088,469	\$ 5,473,020	\$ -	\$ 40,561,489
Property tax collections	-	-	1,580,005,924	1,580,005,924
Earnings of investments	754,409	299,985	-	1,054,394
Total Additions	35,842,878	5,773,005	1,580,005,924	1,621,621,807
Deductions				
Court activities	17,167,458	6,534,101	-	23,701,559
Property tax disbursements	-	-	1,580,487,834	1,580,487,834
Total Deductions	17,167,458	6,534,101	1,580,487,834	1,604,189,393
Change in fiduciary net position	18,675,420	(761,096)	(481,910)	17,432,414
Net Position - Beginning of Year	21,282,125	13,222,625	691,352	35,196,102
Net Position - End of Period	\$ 39,957,545	\$ 12,461,529	\$ 209,442	\$ 52,628,516

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
June 30, 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
Assets							
Cash and cash equivalents	\$ 5,763,380	\$ 8,375	\$ 147,571,215	\$ 76,009,065	\$ 783,384	\$ 800	\$ 230,136,219
Investments	-	-	19,880,025	9,979,487	-	-	29,859,512
Miscellaneous receivables	46,035	-	49,845	-	-	-	95,880
Capital assets, not being depreciated	-	-	102,942,790	43,680,732	-	-	146,623,522
Capital assets, net of accumulated depreciation	-	-	200,917,330	134,577,777	-	-	335,495,107
Total Assets	5,809,415	8,375	471,361,205	264,247,061	783,384	800	742,210,240
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	-	-	2,071,005	-	-	-	2,071,005
Liabilities							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	3,032,940	1,002,045	-	-	4,034,985
Due to primary government	-	-	4,391,053	2,270,187	-	-	6,661,240
Accrued interest payable	37,013	-	881,033	505,752	-	-	1,423,798
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	11,264,388	-	254,757,944	185,152,328	-	-	451,174,660
Total Liabilities	11,316,765	-	273,137,970	191,390,312	1,500	-	475,846,547
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	-	-	-	9,205,288	-	-	9,205,288
Net Position (Deficit)							
Net investment in capital assets	-	-	71,697,027	(15,532,169)	-	-	56,164,858
Debt service	-	-	19,741,649	9,870,089	-	-	29,611,738
Unrestricted	(5,507,350)	8,375	108,855,564	69,313,541	781,884	800	173,452,814
Total Net Position (Deficit)	\$ (5,507,350)	\$ 8,375	\$ 200,294,240	\$ 63,651,461	\$ 781,884	\$ 800	\$ 259,229,410

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 Nine Months Ended June 30, 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
Fort Bend County Toll Road Authority					
Toll road operations	\$ 13,674,184	\$ 35,594,956	\$ -	\$ -	\$ -
Interest on long-term debt	5,286,200	-	-	-	-
Debt service fees	5,750	-	-	-	-
Total Fort Bend County Toll Road Authority	18,966,134	35,594,956	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	10,237,435	23,501,662	-	-	-
Interest on long-term debt	3,038,013	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	13,275,448	23,501,662	-	-	-
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Corporation	(5,360)	-	-	-	-
Totals Component Units	\$ 32,236,222	\$ 59,096,618	\$ -	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	16
Total General Revenues				-	16
Changes in Net Position (Deficit)				-	16
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				\$ (5,507,350)	\$ 8,375

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 Nine 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	
Fort Bend County Toll Road Authority					
Toll road operations	\$ 21,920,772	\$ -	\$ -	\$ -	\$ 21,920,772
Interest on long-term debt	(5,286,200)	-	-	-	(5,286,200)
Debt service fees	(5,750)	-	-	-	(5,750)
Total Fort Bend County Toll Road Authority	16,628,822	-	-	-	16,628,822
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	13,264,227	-	-	13,264,227
Interest on long-term debt	-	(3,038,013)	-	-	(3,038,013)
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	10,226,214	-	-	10,226,214
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Corporation	-	-	-	5,360	5,360
Totals Component Units	16,628,822	10,226,214	-	5,360	26,860,396
General Revenues:					
Property Taxes					-
Earnings on investments	5,410,968	2,801,634		3	8,212,621
Total General Revenues	5,410,968	2,801,634	-	3	8,212,621
Changes in Net Position (Deficit)	22,039,790	13,027,848	-	5,363	35,073,017
Net Position (Deficit), Beginning of Year	178,254,450	50,623,613	781,874	(4,563)	224,156,383
Net Position (Deficit), End of Period	\$ 200,294,240	\$ 63,651,461	\$ 781,884	\$ 800	\$ 259,229,410

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

June 30, 2023

Cash and Investments	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Business-Type Activities	Fiduciary Funds	Discretely Presented Component Units
Cash deposits	\$ 46,677,200	\$ 22,119,713	\$ 68,796,913	\$ 103,083	\$ 12,649,111	2,762,832
Investment pools:						
LOGIC	37,746,527	-	37,746,527	-	-	14,091,225
TexPool	-	-	-	-	-	5,180,507
Texas CLASS	330,800,974	-	330,800,974	-	46,546,050	206,961,530
Texas Range	2,596	-	2,596	-	-	1,114
Fidelity Gov Port III FCGXX	-	-	-	-	-	1,139,011
Totals cash and cash equivalents	415,227,297	22,119,713	437,347,010	103,083	59,195,161	230,136,219
Investments						
Government Securities						
US Treasury Bills	-	-	-	-	-	6,482,592
Federal Home Loan Bank	-	-	-	-	-	23,376,920
PFM Mutual Funds	-	-	-	-	25,917,639	-
Commercial Paper	112,135,026	-	112,135,026	-	-	-
Total Cash and Investments	\$ 527,362,323	\$ 22,119,713	\$ 549,482,036	\$ 103,083	\$ 85,112,800	\$ 259,995,731

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
June 30, 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	5.00 - 5.25	2053	82,130,000	79,551,821
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	33,775,000	20,008,389
Total General Obligation Bonds				<u>\$ 678,281,072</u>	<u>\$ 868,100,321</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
June 30, 2023

Page 2 of 2

Original Issue	Description	Interest Rate %	Mature s	Debt Outstanding	Principal and Interest to Retirement
Notes Payable					
\$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	3.50%	2029	3,259,000	5,438,705
30,000,000	Tax Note Series 2022	3.50%	2029	30,000,000	34,105,500
19,895,000	Tax Anticipation Notes, Series 2023	5.00%	2024	19,935,000	708,800
Total Tax Notes				<u>\$ 63,449,978</u>	<u>\$ 50,774,136</u>
Capital Financing					
\$100,140,000	EPICenter Financing	4.00% - 5.00%	2050	100,140,000	171,188,350
21,640,739	Axon Tasers and Cameras financing	2.297%	2031	19,770,833	20,658,802
806,885	Server upgrades	4.40%	2023	-	-
2,300,921	Phone system	3.19%	2024	506,272	551,323
771,512	Stealth Watch Server	3.26%	2024	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>
Leases					
828,281	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	25,843	29,149
239,021	Land Lease	2.297%	2046	91,026	150,020
				<u>348,497</u>	<u>421,522</u>
Technology Financing (SBITA)					
4,411,721	Jail Software SBITA	2.297%	2027	3,371,134	3,718,556
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>5,000,151</u>	<u>5,387,206</u>

STATISTICAL SECTION

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

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

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

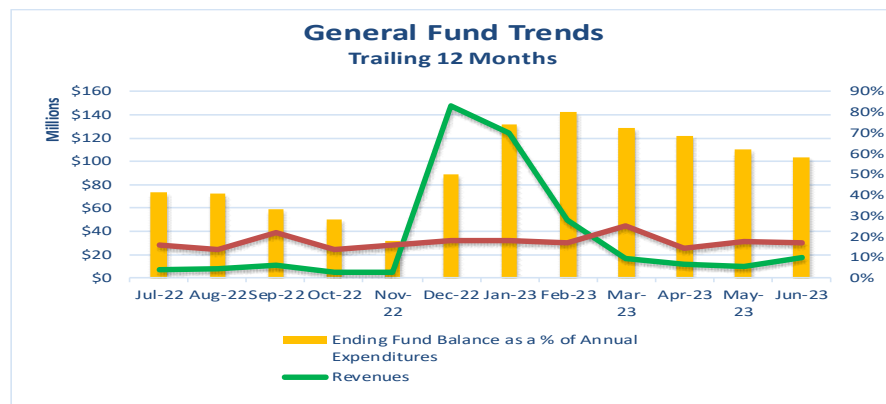
	Fiscal Year				Nine Months Ended June 30,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 430,501,741
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	11,065,035
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	42,049,979
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	61,409,778
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	15,927,530
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	17,634,504
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	578,588,567
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	69,675,953
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	9,869,251
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	101,184,790
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	70,961,190
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	61,899,465
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	831,857
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	59,750,499
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	5,249,614
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	15,078,446
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	60,247,429
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	45,044,819
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	16,991,068
Bond issuance costs	355,887	1,094,531	397,559	777,633	1,358,104
Total Expenditures	528,220,612	615,351,821	827,632,011	692,612,809	518,142,485
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	60,446,082
Other Financing Sources (Uses)					
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)	(41,703,025)
Bonds issued	34,655,000	85,690,000	71,615,000	80,689,000	165,840,000
Refunding bonds issued	-	36,540,000	-	-	-
Premium on bonds issued	6,899,883	24,507,932	8,483,750	13,478,268	12,577,191
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
Total Other Financing Sources (Uses)	41,554,883	115,732,085	180,447,979	116,185,366	162,191,860
Net Change in Fund Balances	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 222,637,942
Debt Service as a Percentage of					
Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	13.55%

June 30, 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

	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22
Revenues						
Property taxes	\$ (76,109)	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007
Fines and fees	3,044,418	3,341,591	3,912,463	2,183,403	2,751,576	2,683,963
Intergovernmental	2,050,669	19,829,483	5,151,393	891,313	1,082,430	2,278,162
Earnings on investments	333,019	428,917	445,022	499,783	362,054	355,890
Miscellaneous	1,549,934	(5,281,563)	1,647,018	1,126,690	1,424,147	1,672,388
Total Revenues	6,901,931	18,899,854	11,281,547	4,779,507	5,497,191	147,740,410
Expenditures						
Current:						
General administration	6,672,540	1,430,442	6,445,143	4,309,460	4,687,960	6,264,325
Financial administration	947,027	1,031,345	1,339,613	1,064,788	1,074,748	1,102,787
Administration of justice	7,680,084	8,442,852	11,107,262	7,860,431	8,124,001	8,535,731
Construction and maintenance	474,203	369,246	639,584	280,702	291,049	300,811
Health and human services	5,210,680	1,995,648	7,386,348	3,224,028	3,395,285	3,372,923
Cooperative services	156,344	80,780	191,164	72,709	70,819	72,517
Public safety	5,421,177	8,775,811	8,396,303	5,340,175	5,744,324	6,636,935
Parks and recreation	336,861	393,462	473,113	316,795	343,098	572,721
Libraries and education	1,529,172	1,662,822	2,346,890	1,365,069	1,413,255	1,676,930
Capital Outlay	(275,380)	211,906	633,455	389,975	51,646	277,192
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	28,152,708	24,394,314	38,958,875	24,224,132	25,196,185	28,812,872
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(21,250,777)	(5,494,460)	(27,677,328)	(19,444,625)	(19,698,994)	118,927,538
Other Financing Sources (Uses)						
Transfers in	-	18,482	1,720	-	-	-
Transfers (out)	-	-	-	-	(17,492,009)	-
Debt issuance	-	3,384,000	-	-	-	-
Total Other Financing Sources (Uses)	-	3,402,482	1,720	-	(17,492,009)	-
Net Change in Fund Balances	(21,250,777)	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538
Fund Balances, Beginning of Period	175,211,621	153,960,848	151,868,870	124,193,262	104,748,637	67,557,634
Fund Balances, End of Period	\$ 153,960,848	\$ 151,868,870	\$ 124,193,262	\$ 104,748,637	\$ 67,557,634	\$ 186,485,172



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

Page 2 of 2

	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23
Revenues						
Property taxes	\$ 117,164,547	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439
Fines and fees	2,616,629	3,191,779	3,640,279	3,212,235	3,503,265	10,178,188
Intergovernmental	2,213,178	1,108,394	4,503,113	3,990,801	2,760,138	4,066,507
Earnings on investments	781,500	1,003,649	1,396,188	1,136,842	925,622	652,014
Miscellaneous	1,251,453	1,478,545	1,662,640	1,065,630	1,847,109	1,056,522
Total Revenues	124,027,307	50,135,304	16,513,762	11,887,819	9,869,484	17,249,670
Expenditures						
Current:						
General administration	12,013,060	5,199,884	17,504,583	3,948,574	5,509,453	7,443,538
Financial administration	1,138,372	1,030,756	1,163,230	1,018,314	1,263,179	977,198
Administration of justice	8,130,116	8,649,100	9,848,806	8,466,260	9,587,698	8,841,450
Construction and maintenance	304,931	306,883	362,889	311,023	356,499	350,168
Health and human services	5,236,358	4,170,955	4,529,876	3,900,714	4,726,326	3,548,973
Cooperative services	68,521	71,208	234,286	77,101	90,689	74,007
Public safety	5,998,032	5,704,608	7,348,456	6,049,868	6,901,255	6,290,267
Parks and recreation	363,887	369,391	413,289	341,198	438,234	359,706
Libraries and education	1,567,511	1,734,998	1,932,313	1,648,522	2,010,281	1,686,812
Capital Outlay	309,502	429,671	953,366	61,864	1,107,808	324,419
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	35,130,290	27,667,454	44,291,094	25,823,438	31,991,422	29,896,538
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	88,897,017	22,467,850	(27,777,332)	(13,935,619)	(22,121,938)	(12,646,868)
Other Financing Sources (Uses)						
Transfers in	-	189,045	-	-	-	-
Transfers (out)	-	(189,045)	-	-	(3,384,000)	(19,935,000)
Debt issuance	-	-	-	-	-	19,935,000
Total Other Financing Sources (Uses)	-	-	-	-	(3,384,000)	-
Net Change in Fund Balances	88,897,017	22,467,850	(27,777,332)	(13,935,619)	(25,505,938)	(12,646,868)
Fund Balances, Beginning of Period	186,485,172	275,382,189	297,850,039	270,072,707	256,137,088	230,631,150
Fund Balances, End of Period	\$ 275,382,189	\$ 297,850,039	\$ 270,072,707	\$ 256,137,088	\$ 230,631,150	\$ 217,984,282

