

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

For the Ten Months Ended July 31, 2023



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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September 5, 2023

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

July 31, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 406,285,945	\$ -	\$ 406,285,945	\$ 231,734,273
Investments	112,661,492	-	112,661,492	29,979,016
Receivables:				
Taxes, net	13,623,473	-	13,623,473	-
Grants	4,048,372	-	4,048,372	-
Fines and fees	36,669,108	-	36,669,108	-
Other	31,807,112	-	31,807,112	95,880
Internal Balances	3,452,826	(3,452,826)	-	-
Prepaid items	17,498	-	17,498	-
Due from component units	5,258,013	-	5,258,013	-
Capital assets, not being depreciated	691,746,440	3,096,436	694,842,876	149,181,267
Capital assets, net of accumulated depreciation	2,519,695,406	-	2,519,695,406	334,535,915
Total Assets	3,825,265,685	(356,390)	3,824,909,295	745,526,351
Deferred Outflows of Resources				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	153,586,341	-	153,586,341	-
Total Deferred Outflows of Resources	155,625,262	-	155,625,262	2,071,005
Liabilities				
Accounts payable and accrued expenses	19,350,804	-	19,350,804	16,864
Retainage payable	5,755,567	143,610	5,899,177	4,223,481
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	55,697,023	-	55,697,023	-
Due to primary government	-	-	-	5,258,013
Due to other governments	6,549,835	-	6,549,835	-
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	935,114,718	-	935,114,718	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
Total Liabilities	1,643,469,700	143,610	1,643,613,310	474,631,816
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	2,301,997,995	-	2,301,997,995	55,312,815
Restricted for:				
Debt service	82,676,684	-	82,676,684	30,001,625
Construction and maintenance	96,933,545	-	96,933,545	-
Other	36,901,623	-	36,901,623	-
Unrestricted	(407,778,922)	(500,000)	(408,278,922)	178,445,812
Total Net Position	\$ 2,110,730,925	\$ (500,000)	\$ 2,110,230,925	\$ 263,760,252

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2023

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Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 83,316,295	\$ 8,070,515	\$ 8,230,783	\$ -
Financial administration	12,122,922	9,433,617	-	-
Administration of justice	125,206,564	9,592,019	7,870,534	-
Construction and maintenance	136,802,835	5,654,027	-	1,701,377
Health and human services	77,376,830	11,314,936	39,022,247	-
Cooperative services	1,076,913	-	-	-
Public safety	58,393,785	14,084,635	5,105,538	-
Parks and recreation	11,083,818	206,169	135,000	-
Libraries and education	19,402,068	88,410	52,059	-
Interest on long-term debt	18,784,826	-	-	-
Total governmental activities	543,566,856	58,444,328	60,416,161	1,701,377
Business-Type Activities				
EPICenter Operations	500,000	-	-	-
Total Primary Government	\$ 544,066,856	\$ 58,444,328	\$ 60,416,161	\$ 1,701,377
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	20,822,424	40,129,324	-	-
FB Grand Parkway Toll Road Authority	15,766,109	26,683,201	-	11,459
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 36,583,173	\$ 66,812,525	\$ -	\$ 11,459

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2023

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (67,014,997)		\$ (67,014,997)	
Financial administration	(2,689,305)		(2,689,305)	
Administration of justice	(107,744,011)		(107,744,011)	
Construction and maintenance	(129,447,431)		(129,447,431)	
Health and human services	(27,039,647)		(27,039,647)	
Cooperative services	(1,076,913)		(1,076,913)	
Public safety	(39,203,612)		(39,203,612)	
Parks and recreation	(10,742,649)		(10,742,649)	
Libraries and education	(19,261,599)		(19,261,599)	
Interest on long-term debt	(18,784,826)		(18,784,826)	
Total governmental activities	(423,004,990)		(423,004,990)	
Business-Type Activities				
EPICenter Operations		\$ (500,000)	(500,000)	
Total Primary Government	(423,004,990)	(500,000)	(423,504,990)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				19,306,900
FB Grand Parkway Toll Road Authority				10,928,551
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
Total Component Units				30,240,811
General Revenues:				
Property taxes, penalties, and interest	436,231,862	-	436,231,862	-
Sales taxes	12,707,847	-	12,707,847	-
Earnings on investments	18,234,266	-	18,234,266	9,363,048
Miscellaneous	5,713,360	-	5,713,360	-
Total General Revenues	472,887,335	-	472,887,335	9,363,048
Changes in Net Position	49,882,345	(500,000)	49,382,345	39,603,859
Net Position, Beginning of Year, as restated	2,060,848,580	-	2,060,848,580	224,156,383
Net Position, End of Period	\$ 2,110,730,925	\$ (500,000)	\$ 2,110,230,925	\$ 263,760,252

July 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

July 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash and cash equivalents	\$ 100,979,170	\$ 34,007,309	\$ 77,602,741	\$ 51,241,637	\$ 121,654,206	\$ 385,485,063
Investments	81,478,401	18,106,311	-	-	13,076,781	112,661,493
Taxes receivable, net	10,383,684	2,164,371	-	-	1,075,418	13,623,473
Grants receivable	3,431,366	-	-	-	617,006	4,048,372
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	491,546	31,145,696	50,044	-	90,276	31,777,562
Due from other funds	22,641,563	523,524	-	-	397,474	23,562,561
Due from component units	5,258,013	-	-	-	-	5,258,013
Prepaid items	16,703	-	-	-	795	17,498
Total Assets	\$ 261,349,554	\$ 85,947,211	\$ 77,652,785	\$ 51,241,637	\$ 136,911,956	\$ 613,103,143
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 10,098,056	\$ -	\$ -	\$ -	\$ -	\$ 10,098,056
Retainage payable	16,725	-	5,567,198	4,079	167,565	5,755,567
Due to other funds	322,034	-	18,272,225	2,229,051	4,604,108	25,427,418
Due to other governments	2,469,132	-	-	-	4,121,221	6,590,353
Unearned revenues	3,382,928	-	-	49,008,507	3,203,542	55,594,977
Total Liabilities	16,288,875	-	23,839,423	51,241,637	12,096,436	103,466,371
Deferred Inflows of Resources						
Unavailable revenue-property taxes	10,383,684	2,164,371	-	-	1,075,418	13,623,473
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
Total Deferred Inflows of Resources	47,052,792	33,487,373	-	-	1,075,418	81,615,583
Fund Balances						
Nonspendable	16,703	-	-	-	795	17,498
Restricted	10,095,066	52,459,838	-	-	123,739,307	186,294,211
Committed	10,783,666	-	-	-	-	10,783,666
Unassigned	177,112,453	-	53,813,362	-	-	230,925,815
Total Fund Balances	198,007,887	52,459,838	53,813,362	-	123,740,102	428,021,189
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 261,349,554	\$ 85,947,211	\$ 77,652,785	\$ 51,241,637	\$ 136,911,956	\$ 613,103,143

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

Total fund balances, governmental funds	\$ 428,021,189
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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.	3,210,918,884
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	81,615,589
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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	(876,857,991)
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	153,586,341
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.

17,356,794

Net Position of Governmental Activities	<u>\$ 2,110,730,925</u>
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FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES

GOVERNMENTAL FUNDS

For the Ten Months Ended July 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 311,787,559	\$ 91,653,843	\$ -	\$ -	\$ 27,941,787	\$ 431,383,189
Sales taxes	-	-	-	-	12,707,847	12,707,847
Fines and fees	37,143,099	-	-	-	9,087,636	46,230,735
Intergovernmental	24,634,822	4,173,762	561,701	25,527,779	10,825,614	65,723,678
Earnings on investments	8,221,613	1,808,501	1,797,402	2,432,999	3,967,768	18,228,283
Miscellaneous	14,279,384	(67,636)	105,959	19,500	4,237,971	18,575,178
Total Revenues	396,066,477	97,568,470	2,465,062	27,980,278	68,768,623	592,848,910
Expenditures						
Current:						
General administration	72,866,221	-	1,269,992	-	1,724,725	75,860,938
Financial administration	10,995,804	-	46,206	-	22,227	11,064,237
Administration of justice	86,094,256	-	2,533,288	-	23,192,977	111,820,521
Construction and maintenance	3,164,796	-	38,149,021	-	33,253,576	74,567,393
Health and human services	40,061,227	-	24,933	26,668,142	1,270,200	68,024,502
Cooperative services	980,005	-	-	-	-	980,005
Public safety	62,464,260	-	1,475,681	-	2,223,604	66,163,545
Parks and recreation	3,865,236	-	1,901,655	-	-	5,766,891
Libraries and education	16,690,965	-	9,478	-	48,883	16,749,326
Capital Outlay	4,193,069	10,041,880	59,195,581	1,312,136	438,063	75,180,729
Debt Service:						
Principal	-	45,176,830	-	-	-	45,176,830
Interest and fiscal charges	-	16,799,147	-	-	627,575	17,426,722
Debt issuance costs	-	147,495	1,210,609	-	-	1,358,104
Total Expenditures	301,375,839	72,165,352	105,816,444	27,980,278	62,801,830	570,139,743
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	94,690,638	25,403,118	(103,351,382)	-	5,966,793	22,709,167
Other Financing Sources (Uses)						
Transfers in	189,045	1,750,018	-	-	20,876,009	22,815,072
Transfers (out)	(41,000,054)	-	(513,926)	-	(1,236,093)	(42,750,073)
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	-	10,041,880	-	-	-	10,041,880
Total Other Financing Sources (Uses)	(20,876,009)	12,007,595	157,752,568	-	19,639,916	168,524,070
Net Change in Fund Balances	73,814,629	37,410,713	54,401,186	-	25,606,709	191,233,237
Fund Balances, Beginning of Year	124,193,258	15,049,125	(587,823)	-	98,133,393	236,787,953
Fund Balances, End of Period	\$ 198,007,887	\$ 52,459,838	\$ 53,813,362	\$ -	\$ 123,740,102	\$ 428,021,190

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 Ten Months Ended July 31, 2023**

Net change in fund balances - total governmental funds \$ 191,233,237

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 \$75,556,456 was exceeded by depreciation \$76,320,946 in the current period. (764,481)

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. (20,429)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued:

General obligation and refunding bonds (165,840,000)

Premium on bonds issued (12,577,191)

Leases and capital financing (10,041,880)

Repayments:

Principal repayments 45,176,830

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 22,462,538

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. 621,231

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. 5,175,687

Change in net position of governmental activities \$ 49,882,345

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

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

Fort Bend County ESD 100 Agreement

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

Juvenile Operations

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

Road and Bridge

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

Drainage District

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

Lateral Road

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

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

Utility Assistance

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

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

District Attorney Bad Check Collection Fee

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

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

County Child Abuse Prevention

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

Special Revenue Funds (continued)

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Juvenile Probation - State Funds

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

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

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

Adult Probation - State Funds

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

Sheriff's Commissary Fund

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



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

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	FBC Assistance Districts	FBC ESD 100 Agreement	Alana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 55,217,436	\$ 13,074,565	\$ 518,504	\$ 5,883,095	\$ 8,167,541
Investments	-	-	-	-	3,017,719
Taxes receivable, net	-	-	-	-	658,306
Grants receivable	-	-	-	31,611	-
Other receivables	16,880	-	-	50,872	22,524
Due from other funds	-	-	-	-	35,985
Total Assets	\$ 55,234,316	\$ 13,074,565	\$ 518,504	\$ 5,965,578	\$ 11,902,075
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 147,862	\$ -	\$ -	\$ -	\$ -
Due to other funds	691,022	-	-	1,304,247	795,408
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	838,884	-	-	1,304,247	795,408
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	658,306
Total Deferred Inflows of Resources	-	-	-	-	658,306
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	54,395,432	13,074,565	518,504	4,661,331	10,448,361
Total Fund Balances	54,395,432	13,074,565	518,504	4,661,331	10,448,361
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 55,234,316	\$ 13,074,565	\$ 518,504	\$ 5,965,578	\$ 11,902,075

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

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	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 7,649,584	\$ 1,430,155	\$ 38,839	\$ 1,196,360	\$ 634,489
Investments	10,059,062	-	-	-	-
Taxes receivable, net	417,112	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	43,035	1,259
Total Assets	\$ 18,125,758	\$ 1,430,155	\$ 38,839	\$ 1,239,395	\$ 635,748
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	642,118	-	341	26,522	14,357
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	642,118	-	341	26,522	14,357
Deferred Inflows of Resources					
Unavailable revenue-property taxes	417,112	-	-	-	-
Total Deferred Inflows of Resources	417,112	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	17,066,528	1,430,155	38,498	1,212,873	621,391
Total Fund Balances	17,066,528	1,430,155	38,498	1,212,873	621,391
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,125,758	\$ 1,430,155	\$ 38,839	\$ 1,239,395	\$ 635,748

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 8,455	\$ 111,719	\$ 177,034	\$ 55,995	\$ 243,245
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	975	-	-
Total Assets	\$ 8,455	\$ 111,719	\$ 178,009	\$ 55,995	\$ 243,245
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	9,595	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	9,595	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	8,455	102,124	178,009	55,995	243,245
Total Fund Balances	8,455	102,124	178,009	55,995	243,245
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,455	\$ 111,719	\$ 178,009	\$ 55,995	\$ 243,245

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

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	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County	VIT Interest
Assets					
Cash and cash equivalents	\$ 39,063	\$ -	\$ 190,648	\$ 6,305,029	\$ 71,374
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	55	-	-	152,840	-
Total Assets	<u>\$ 39,118</u>	<u>\$ -</u>	<u>\$ 190,648</u>	<u>\$ 6,457,869</u>	<u>\$ 71,374</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	6,825	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,825</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	39,118	-	190,648	6,451,044	71,374
Total Fund Balances	<u>39,118</u>	<u>-</u>	<u>190,648</u>	<u>6,451,044</u>	<u>71,374</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,118</u>	<u>\$ -</u>	<u>\$ 190,648</u>	<u>\$ 6,457,869</u>	<u>\$ 71,374</u>

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

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	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care
Assets					
Cash and cash equivalents	\$ 253,202	\$ 7,724,676	\$ 22,925	\$ 116,494	\$ 27,912
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 253,202</u>	<u>\$ 7,724,676</u>	<u>\$ 22,925</u>	<u>\$ 117,289</u>	<u>\$ 27,912</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	40,847	35,428	-	3,853	-
Due to other governments	-	3,729,584	-	-	-
Unearned revenues	-	-	-	-	8,209
Total Liabilities	<u>40,847</u>	<u>3,765,012</u>	<u>-</u>	<u>3,853</u>	<u>27,912</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	-	-	-	795	-
Restricted	212,355	3,959,664	22,925	112,641	-
Total Fund Balances	<u>212,355</u>	<u>3,959,664</u>	<u>22,925</u>	<u>113,436</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 253,202</u>	<u>\$ 7,724,676</u>	<u>\$ 22,925</u>	<u>\$ 117,289</u>	<u>\$ 27,912</u>

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

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	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Assets					
Cash and cash equivalents	\$ 203,998	\$ 2,848,612	\$ 190,392	\$ 79,058	\$ 192,549
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	10,057	567,448	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	(75)	-	-	-	-
Total Assets	<u>\$ 213,980</u>	<u>\$ 3,416,060</u>	<u>\$ 190,392</u>	<u>\$ 79,058</u>	<u>\$ 192,549</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	32,060	-	-	8,717
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	79,058	-
Total Liabilities	<u>-</u>	<u>32,060</u>	<u>-</u>	<u>79,058</u>	<u>8,717</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	213,980	3,384,000	190,392	-	183,832
Total Fund Balances	<u>213,980</u>	<u>3,384,000</u>	<u>190,392</u>	<u>-</u>	<u>183,832</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 213,980</u>	<u>\$ 3,416,060</u>	<u>\$ 190,392</u>	<u>\$ 79,058</u>	<u>\$ 192,549</u>

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

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	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 747,741	\$ 1,882,124	\$ 3,132,582	\$ 3,218,811	\$ 121,654,206
Investments	-	-	-	-	13,076,781
Taxes receivable, net	-	-	-	-	1,075,418
Grants receivable	7,890	-	-	-	617,006
Other receivables	-	-	-	-	90,276
Due from other funds	-	-	163,400	-	397,474
Total Assets	<u>\$ 755,631</u>	<u>\$ 1,882,124</u>	<u>\$ 3,295,982</u>	<u>\$ 3,218,811</u>	<u>\$ 136,911,956</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 167,565
Due to other funds	465,550	29,490	469,788	27,940	4,604,108
Due to other governments	-	-	-	391,637	4,121,221
Unearned revenues	290,081	-	2,826,194	-	3,203,542
Total Liabilities	<u>755,631</u>	<u>29,490</u>	<u>3,295,982</u>	<u>419,577</u>	<u>12,096,436</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	1,075,418
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,075,418</u>
Fund Balances:					
Nonspendable	-	-	-	-	795
Restricted	-	1,852,634	-	2,799,234	123,739,307
Total Fund Balances	<u>-</u>	<u>1,852,634</u>	<u>-</u>	<u>2,799,234</u>	<u>123,740,102</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 755,631</u>	<u>\$ 1,882,124</u>	<u>\$ 3,295,982</u>	<u>\$ 3,218,811</u>	<u>\$ 136,911,956</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 Ten Months Ended July 31, 2023

	Special Revenue Funds				
	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,706,068
Sales taxes	12,707,847	-	-	-	-
Fines and fees	-	-	-	-	5,070,940
Intergovernmental	-	1,772,895	801,299	278,704	142,270
Earnings on investments	1,696,347	425,381	109	426,565	464,242
Miscellaneous	-	-	-	1,849	132,163
Total Revenues	14,404,194	2,198,276	801,408	707,118	23,515,683
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	(1)	14,813,643	-
Construction and maintenance	1,628,293	666	282,905	-	20,990,640
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	241,499	2,536	-	96,799	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	1,869,792	3,202	282,904	14,910,442	20,990,640
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,534,402	2,195,074	518,504	(14,203,324)	2,525,043
Other Financing Sources (Uses)					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	(1,047,048)	-	-	(189,045)	-
Total Other Financing Sources (Uses)	(1,047,048)	-	-	17,056,931	-
 Net Change in Fund Balances	 11,487,354	 2,195,074	 518,504	 2,853,607	 2,525,043
Fund Balances, Beginning of Year	42,908,078	10,879,491	-	1,807,724	7,923,318
Fund Balances, End of Period	\$ 54,395,432	\$ 13,074,565	\$ 518,504	\$ 4,661,331	\$ 10,448,361

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 Ten Months Ended July 31, 2023**
Special Revenue Funds

	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 10,235,719	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	386,469	54,715
Intergovernmental	-	66,904	-	-	45,540
Earnings on investments	715,314	37,627	68	32,469	1,308
Miscellaneous	131,174	-	46,861	-	-
Total Revenues	11,082,207	104,531	46,929	418,938	101,563
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	457,622	-
Construction and maintenance	10,351,072	-	-	-	-
Health and human services	-	-	25,487	-	-
Public safety	-	-	-	-	88,691
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	10,351,072	-	25,487	457,622	88,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	731,135	104,531	21,442	(38,684)	12,872
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	731,135	104,531	21,442	(38,684)	12,872
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	\$ 17,066,528	\$ 1,430,155	\$ 38,498	\$ 1,212,873	\$ 621,391

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 Ten Months Ended July 31, 2023

	Special Revenue Funds				
	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	(1)	9,882	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	22	219	357	116	-
Miscellaneous	-	52,059	-	-	11,843
Total Revenues	<u>22</u>	<u>52,277</u>	<u>10,239</u>	<u>116</u>	<u>11,843</u>
Expenditures					
Current:					
General administration	3,305	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	48,884	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>3,304</u>	<u>48,884</u>	<u>-</u>	<u>-</u>	<u>1</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(3,282)	3,393	10,239	116	11,842
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	(3,282)	3,393	10,239	116	11,842
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>\$ 8,455</u>	<u>\$ 102,124</u>	<u>\$ 178,009</u>	<u>\$ 55,995</u>	<u>\$ 243,245</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 Ten Months Ended July 31, 2023**

	Special Revenue Funds				
	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	665	-	-	1,432,632	-
Intergovernmental	19,133	-	70,000	-	-
Earnings on investments	-	8	470	-	5,404
Miscellaneous	-	2,925	-	-	16,475
Total Revenues	19,798	2,933	70,470	1,432,632	21,879
Expenditures					
Current:					
General administration	-	13,070	73,881	1,139,491	1
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	87,735	-
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	73,881	1,227,226	22,228
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,331	(10,137)	(3,411)	205,406	(349)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 14,331	 (10,137)	 (3,411)	 205,406	 (349)
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	\$ 39,118	\$ -	\$ 190,648	\$ 6,451,044	\$ 71,374

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 Ten Months Ended July 31, 2023

	Special Revenue Funds				
	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	-	-	784	-	-
Intergovernmental	-	9,604	-	49,989	376,906
Earnings on investments	736	6,800	-	266	-
Miscellaneous	302,957	2,002,855	-	-	-
Total Revenues	303,693	2,019,259	784	50,255	376,906
Expenditures					
Current:					
General administration	494,977	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	100,073	-	-	376,906
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,311,094	-	68,603	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	494,977	1,411,167	-	68,603	376,906
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(191,284)	608,092	784	(18,348)	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(191,284)	608,092	784	(18,348)	-
Fund Balances, Beginning of Year	403,639	3,351,572	22,141	131,784	-
Fund Balances, End of Period	\$ 212,355	\$ 3,959,664	\$ 22,925	\$ 113,436	\$ -

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 Ten Months Ended July 31, 2023**

	Child Protective Services	Community Development Combined Funds	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	6,494	1,876,504	189,820	48,351	159,702
Earnings on investments	226	1,321	572	88	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>6,720</u>	<u>1,877,825</u>	<u>190,392</u>	<u>48,439</u>	<u>159,702</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	95,322
Construction and maintenance	-	-	-	-	-
Health and human services	73,866	1,170,847	-	-	-
Public safety	-	-	-	30,613	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	79,403	-	17,826	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	627,575	-	-	-
Total Expenditures	<u>73,866</u>	<u>1,877,825</u>	<u>-</u>	<u>48,439</u>	<u>95,322</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,146)	-	190,392	-	64,380
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	178,887	3,384,000	190,392	-	64,380
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>\$ 213,980</u>	<u>\$ 3,384,000</u>	<u>\$ 190,392</u>	<u>\$ -</u>	<u>\$ 183,832</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 Ten Months Ended July 31, 2023**

	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,941,787
Sales taxes	-	-	-	-	12,707,847
Fines and fees	-	337,344	1,794,206	-	9,087,636
Intergovernmental	2,413,416	-	2,498,083	-	10,825,614
Earnings on investments	-	-	151,733	-	3,967,768
Miscellaneous	-	5,625	7,372	1,523,813	4,237,971
Total Revenues	2,413,416	342,969	4,451,394	1,523,813	68,768,623
Expenditures					
Current:					
General administration	-	-	-	-	1,724,725
Financial administration	-	-	-	-	22,227
Administration of justice	2,413,417	391,399	4,451,394	-	23,192,977
Construction and maintenance	-	-	-	-	33,253,576
Health and human services	-	-	-	-	1,270,200
Public safety	-	-	-	724,602	2,223,604
Libraries and education	-	-	-	-	48,883
Capital Outlay	-	-	-	-	438,063
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	627,575
Total Expenditures	2,413,417	391,399	4,451,394	724,602	62,801,830
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1)	(48,430)	-	799,211	5,966,793
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	-	-	(1,236,093)
Total Other Financing Sources (Uses)	-	-	-	-	19,639,916
Net Change in Fund Balances	(1)	(48,430)	-	799,211	25,606,709
Fund Balances, Beginning of Year	1	1,901,064	-	2,000,023	98,133,393
Fund Balances, End of Period	\$ -	\$ 1,852,634	\$ -	\$ 2,799,234	\$ 123,740,102

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
July 31, 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	\$ -	\$ -	\$ 2,401,217	\$ 15,582,234
Other receivables	-	50,044	-	-
Total Assets	<u>\$ -</u>	<u>\$ 50,044</u>	<u>\$ 2,401,217</u>	<u>\$ 15,582,234</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 562,307	\$ 361,289
Due to other funds	-	1,380,638	439,023	12,869
Total Liabilities	<u>-</u>	<u>1,380,638</u>	<u>1,001,330</u>	<u>374,158</u>
Fund Balances				
Restricted	-	(1,330,594)	1,399,887	15,208,076
Total Fund Balances	<u>-</u>	<u>(1,330,594)</u>	<u>1,399,887</u>	<u>15,208,076</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 50,044</u>	<u>\$ 2,401,217</u>	<u>\$ 15,582,234</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
July 31, 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	\$ -	\$ 548,927	\$ 1,190,076	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 548,927</u>	<u>\$ 1,190,076</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 215,816
Due to other funds	6,290,228	-	-	8,909,684
Total Liabilities	<u>6,290,228</u>	<u>533,713</u>	<u>-</u>	<u>9,125,500</u>
Fund Balances				
Restricted	(6,290,228)	15,214	1,190,076	(9,125,500)
Total Fund Balances	<u>(6,290,228)</u>	<u>15,214</u>	<u>1,190,076</u>	<u>(9,125,500)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 548,927</u>	<u>\$ 1,190,076</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
July 31, 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	\$ -	\$ -	\$ 27,517,409	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,517,409</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 160,411	\$ -
Due to other funds	-	-	216,764	(157)
Total Liabilities	<u>-</u>	<u>-</u>	<u>377,175</u>	<u>(157)</u>
Fund Balances				
Restricted	-	-	27,140,234	157
Total Fund Balances	<u>-</u>	<u>-</u>	<u>27,140,234</u>	<u>157</u>
Total Liabilities, Deferred Inflows of				
Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,517,409</u>	<u>\$ -</u>

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

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	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	2023	2023	
Assets			
Cash and cash equivalents	\$ 21,619,352	\$ 8,743,526	\$ 77,602,741
Other receivables	-	-	50,044
Total Assets	<u>\$ 21,619,352</u>	<u>\$ 8,743,526</u>	<u>\$ 77,652,785</u>
Liabilities and Fund Balances			
Liabilities			
Retainage payable	\$ 3,001,871	\$ 731,791	\$ 5,567,198
Due to other funds	680,643	342,533	18,272,225
Total Liabilities	<u>3,682,514</u>	<u>1,074,324</u>	<u>23,839,423</u>
Fund Balances			
Restricted	17,936,838	7,669,202	53,813,362
Total Fund Balances	<u>17,936,838</u>	<u>7,669,202</u>	<u>53,813,362</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 21,619,352</u>	<u>\$ 8,743,526</u>	<u>\$ 77,652,785</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Ten Months Ended July 31, 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
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	566	33,391	118,459	619,382
Miscellaneous	-	99,600	-	-
Total Revenues	<u>566</u>	<u>132,991</u>	<u>118,459</u>	<u>619,382</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	987,949
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	1,825	-
Capital Outlay	(1)	-	1,903,996	1,313,847
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>(1)</u>	<u>-</u>	<u>1,907,862</u>	<u>2,301,796</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>567</u>	<u>132,991</u>	<u>(1,789,403)</u>	<u>(1,682,414)</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	<u>(372,122)</u>	<u>132,991</u>	<u>(1,789,403)</u>	<u>(1,682,414)</u>
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>\$ (1,330,594)</u>	<u>\$ 1,399,887</u>	<u>\$ 15,208,076</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 Ten Months Ended July 31, 2023**

Fund Number	MAJ-765 Drainage District Projects Tax Notes / CO	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020	MAJ-770 Parks Bond Projects (2020 Election)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	41,573	49,698	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>41,573</u>	<u>49,698</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,894,940
Capital Outlay	1,752,173	1,198,402	370,443	5,497,517
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,752,173</u>	<u>1,198,402</u>	<u>370,443</u>	<u>7,392,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,752,173)</u>	<u>(1,156,829)</u>	<u>(320,745)</u>	<u>(7,392,457)</u>
Other Financing Sources (Uses)				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds iss	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,752,173)	(1,156,829)	(320,745)	(7,392,457)
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>\$ (6,290,228)</u>	<u>\$ 15,214</u>	<u>\$ 1,190,076</u>	<u>\$ (9,125,500)</u>

The deficit fund balance in individual Capital Projects Funds represents available fund balance less amounts owed to the General Fund under various resolutions approved by Commissioners Court declaring intentions for advance funding and reimbursement of expenditures out of future debt issuances in the near future.

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Ten Months Ended July 31, 2023

Page 3 of 4

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	914,054	1,093
Miscellaneous	-	-	-	6,291
Total Revenues	<u>186</u>	<u>10,463</u>	<u>914,054</u>	<u>369,081</u>
Expenditures				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	121,468	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
Capital Outlay	-	200,376	3,523,602	(16,415,502)
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	<u>-</u>	<u>391,872</u>	<u>3,773,820</u>	<u>(15,710,813)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>186</u>	<u>(381,409)</u>	<u>(2,859,766)</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 iss	-	-	-	-
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)	27,140,234	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>\$ 27,140,234</u>	<u>\$ 157</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Ten Months Ended July 31, 2023

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	MAJ-775	MAJ-776	
	Unlimited Tax Road	Certificates of	Totals Capital
	Bonds, Series 2023	Obligation, Series	Projects Funds
	2023	2023	
Revenues			
Intergovernmental	\$ 4	\$ 200,000	\$ 561,701
Earnings on investments	5,930	2,607	1,797,402
Miscellaneous	68	-	105,959
Total Revenues	<u>6,002</u>	<u>202,607</u>	<u>2,465,062</u>
Expenditures			
Current:			
General administration	-	1,198,651	1,269,992
Administration of justice	-	2,527,807	2,533,288
Construction and maintenance	36,274,583	26,604	38,149,021
Health and human services	-	8,735	24,933
Public safety	-	1,415,823	1,475,681
Parks and recreation	-	-	1,901,655
Capital Outlay	35,346,308	24,504,420	59,195,581
Debt Service:			
Bond issuance costs	786,042	295,817	1,210,609
Total Expenditures	<u>72,406,933</u>	<u>30,031,500</u>	<u>105,816,444</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(72,400,931)</u>	<u>(29,828,893)</u>	<u>(103,351,382)</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	18,367,468	7,669,202	54,401,186
Fund Balances, Beginning of Year	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ 17,936,838</u>	<u>\$ 7,669,202</u>	<u>\$ 53,813,363</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 Ten Months Ended July 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 311,787,559	\$ (2,685,375)	99%
Fines and fees	38,817,436	38,916,415	35,516,362	(3,400,053)	91%
Intergovernmental	3,876,826	3,876,826	7,427,913	3,551,087	192%
Earnings on investments	1,566,852	1,995,925	8,193,421	6,197,496	411%
Miscellaneous	3,223,745	3,243,138	2,665,383	(577,755)	82%
Total Revenues	361,957,793	362,505,238	365,590,638	3,085,400	101%
Expenditures					
Current:					
General administration	94,107,018	80,837,497	61,818,611	19,018,886	76%
Financial administration	12,399,374	13,675,108	10,995,804	2,679,304	80%
Administration of justice	100,142,896	104,497,015	84,212,392	20,284,623	81%
Construction and maintenance	4,121,528	4,262,356	3,164,796	1,097,560	74%
Health and human services	36,008,301	40,707,235	26,894,365	13,812,870	66%
Cooperative services	1,209,740	1,300,387	980,005	320,382	75%
Public safety	63,965,059	65,745,608	48,799,794	16,945,814	74%
Parks and recreation	4,924,643	5,241,445	3,865,236	1,376,209	74%
Libraries and education	21,157,038	21,737,808	16,690,951	5,046,857	77%
Capital Outlay	-	65,833	33,314	32,519	51%
Total Expenditures	338,035,597	338,070,292	257,455,268	80,615,024	76%
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,922,196	24,434,946	108,135,370	83,700,424	
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)	(17,423,978)	(18,174,638)	(20,876,009)	(2,701,371)	
Net Change in Fund Balances - budgetary basis	6,498,218	6,260,308	87,259,361	80,999,053	
Net adjustment to reflect operations in accordance with GAAP (a)			(13,444,733)		
Fund Balances, Beginning of Year	124,193,259	124,193,259	124,193,259		
Fund Balances, End of Period	\$ 130,691,477	\$ 130,453,567	\$ 198,007,887	\$ 67,554,320	

(a) See reconciliation on following page.

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

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 365,590,638	\$ 30,475,838	\$ 396,066,477
Expenditures	257,455,268	43,920,571	301,375,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,135,370	(13,444,733)	94,690,638
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	87,259,361	(13,444,733)	73,814,629
Fund Balance, Beginning of Year			124,193,258
Fund Balance, End of Period			<u>\$ 198,007,887</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Ten Months Ended July 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 92,033,220	\$ 92,033,220	\$ 91,653,843	\$ (379,377)	100%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	1,808,501	1,782,501	6956%
Miscellaneous	1,297,048	1,297,048	(67,636)	(1,364,684)	-5%
Total Revenues	95,080,018	95,080,018	97,568,470	2,488,452	103%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	45,176,830	23,035,181	66%
Interest and fiscal charges	31,556,930	31,556,930	16,799,147	14,757,783	53%
Debt issuance costs	-	-	147,495	(147,495)	0%
Total Expenditures	99,983,881	99,983,881	62,123,472	37,860,409	62%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,903,863)	(4,903,863)	35,444,998	40,348,861	
Other Financing Sources (Uses)					
Transfers in	-	-	1,750,018	1,750,018	
Total Other Financing Sources (Uses)	-	-	1,750,018	1,750,018	
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	37,195,016	42,098,879	
Fund Balances, Beginning of Year	13,742,581	15,049,126	15,049,126	-	
Fund Balances, End of Period	\$ 8,838,718	\$ 10,145,263	\$ 52,244,142	\$ 42,098,879	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 97,568,470	\$ -	\$ 97,568,470
Expenditures	62,123,472	10,041,880	72,165,352
Excess of Revenues Over Expenditures	35,444,998	(10,041,880)	25,403,118
Other Financing Sources (uses)	1,750,018	10,257,577	12,007,595
Net Change in Fund Balance	37,195,016	215,697	37,410,713
Fund Balance, Beginning of Year			15,049,126
Fund Balance, End of Period			\$ 52,459,839

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Ten Months Ended July 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 17,800,810	\$ 17,800,810	\$ 17,706,068	\$ (94,742)	99%
Fines and fees	7,488,058	7,488,058	5,070,940	(2,417,118)	68%
Earnings on investments	10,000	10,000	464,242	454,242	4642%
Miscellaneous	220,000	220,000	132,163	(87,837)	60%
Total Revenues	25,518,868	25,518,868	23,515,683	(2,003,185)	92%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	9,160,540	3,265,259	74%
Operating costs	15,735,720	15,724,720	11,710,406	4,014,314	74%
Information technology costs	15,996	26,996	19,490	7,506	72%
Capital acquisitions	197,664	197,664	100,204	97,460	51%
Total Expenditures	28,375,179	28,375,179	20,990,640	7,384,539	74%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	2,525,043	5,381,354	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
Fund Balances, Beginning of Year	9,220,507	7,923,318	7,923,318	-	
Fund Balances, End of Period	\$ 6,364,196	\$ 5,067,007	\$ 10,448,361	\$ 5,381,354	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 23,515,683	\$ -	\$ 23,515,683
Expenditures	20,990,640	-	20,990,640
Net Change in Fund Balance	2,525,043	-	2,525,043
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 10,448,361

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Ten Months Ended July 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 10,445,187	\$ 10,445,187	\$ 10,235,719	\$ (209,468)	98%
Earnings on investments	15,000	15,000	715,314	700,314	4769%
Miscellaneous	95,000	95,000	131,174	36,174	138%
Total Revenues	10,555,187	10,555,187	11,082,207	527,020	105%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	5,662,659	1,839,646	75%
Operating costs	3,263,223	3,256,374	1,864,692	1,391,682	57%
Information technology costs	4,100	9,425	4,806	4,619	51%
Capital acquisitions	58,980	58,980	23,437	35,543	40%
Total Expenditures	10,828,608	10,827,084	7,555,594	3,271,490	70%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	3,526,613	3,798,510	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(2,795,478)	-	
Fund Balances, Beginning of Year	15,394,569	16,335,393	16,335,393	-	
Fund Balances, End of Period	\$ 15,121,148	\$ 16,063,496	\$ 17,066,528	\$ 1,003,032	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,082,207	\$ -	\$ 11,082,207
Expenditures	7,555,594	2,795,478	10,351,072
Net Change in Fund Balance	3,526,613	(2,795,478)	731,135
Fund Balance, Beginning of Year			16,335,393
Fund Balance, End of Period			\$ 17,066,528

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
July 31, 2023

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ -	\$ 20,800,876
Due from other funds	-	5,317,683
Other receivables	-	27,718
Total Current Assets	-	26,146,277
Noncurrent Assets:		
Capital assets, not being depreciated	3,096,436	-
Capital assets, net of accumulated depreciation	-	522,963
Total Noncurrent Assets	3,096,436	522,963
Total Assets	3,096,436	26,669,240
Liabilities		
Current Liabilities:		
Benefits payable	-	3,333,792
Retainage payable	143,610	-
Due to other funds	3,452,826	-
Due to others	-	-
Total Current Liabilities	3,596,436	3,333,792
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	-	5,978,653
Total Liabilities	3,596,436	9,312,445
Net Position		
Net investment in capital assets	(500,000)	522,963
Unrestricted	-	16,833,832
Total Net Position	\$ (500,000)	\$ 17,356,795

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ -	\$ 66,690,592
Total Operating Revenues	-	66,690,592
Operating Expenses		
Contractual services	500,000	6,429,738
Benefits provided	-	74,992,615
Depreciation	-	33,533
Capital outlay	-	-
Total Operating Expenses	500,000	81,455,886
Operating Income	(500,000)	(14,765,294)
Non-Operating Revenues		
Earnings on investments	-	5,982
Total Non-Operating Revenues	-	5,982
(Loss) before transfers	(500,000)	(14,759,312)
Transfers in		19,935,000
Change in Net Position	(500,000)	5,175,688
Total Net Position, Beginning of Year	-	12,181,107
Total Net Position, End of Period	\$ (500,000)	\$ 17,356,795

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

	Business-Type Activities Enterprise	Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services		\$ 66,981,225
Payment of benefits	-	(74,992,615)
Payments for services	(500,000)	(4,860,000)
Net Cash Provided (Used) by Operating Activities	(500,000)	(12,871,390)
Cash Flows from Investing Activities:		
Interest earned on investments	-	5,982
Net Cash Provided by Investing Activities	-	5,982
Cash Flows from Non-Capital Financing Activities:		
Payments from bond construction fund	-	-
Transfers from other funds		19,935,000
Net Cash Provided by Non-Capital Financing Activities	-	19,935,000
Net Cash Flows from Capital Related Financing Activities		
Transfers from other funds	3,452,826	
Purchase of capital assets	(2,952,826)	(9,120)
Net Cash (Used) by Capital and Related Financing Activities	500,000	(9,120)
Net Increase (Decrease) in Cash and Cash Equivalents	-	7,060,472
Cash and Cash Equivalents, Beginning of Year	-	13,740,402
Cash and Cash Equivalents, End of Period	\$ -	\$ 20,800,874
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ (500,000)	\$ (14,765,294)
Adjustments to operations:		
Depreciation	-	33,533
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	-	1,880,115
Decrease (Increase) in due from other funds	-	246,236
Decrease (Increase) in other receivables	-	44,397
Increase (Decrease) in due to other funds	-	(310,377)
Total Adjustments		1,893,904

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,719,139	\$ 13,081,737	\$ 20,800,876
Due from other funds	4,270,414	1,047,269	5,317,683
Other receivables	-	27,718	27,718
Total Current Assets	<u>11,989,553</u>	<u>14,156,724</u>	<u>26,146,277</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	522,963	-	522,963
Total Noncurrent Assets	<u>522,963</u>	<u>-</u>	<u>522,963</u>
Total Assets	<u>12,512,516</u>	<u>14,156,724</u>	<u>26,669,240</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	-	-	-
Total Current Liabilities	<u>-</u>	<u>3,333,792</u>	<u>3,333,792</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>5,978,653</u>	<u>3,333,792</u>	<u>9,312,445</u>
Net Position			
Net investment in capital assets	522,963	-	522,963
Unrestricted	<u>6,010,900</u>	<u>10,822,932</u>	<u>16,833,832</u>
Total Net Position	<u>\$ 6,533,863</u>	<u>\$ 10,822,932</u>	<u>\$ 17,356,795</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	<u>\$ 59,499,197</u>	<u>\$ 7,191,395</u>	<u>\$ 66,690,592</u>
Total Operating Revenues	<u>59,499,197</u>	<u>7,191,395</u>	<u>66,690,592</u>
Operating Expenses			
Contractual services	5,857,414	572,324	6,429,738
Benefits provided	67,123,923	7,868,692	74,992,615
Depreciation	<u>33,533</u>	<u>-</u>	<u>33,533</u>
Total Operating Expenses	<u>73,014,870</u>	<u>8,441,016</u>	<u>81,455,886</u>
Operating Income (Loss)	(13,515,673)	(1,249,621)	(14,765,294)
Non-Operating Revenues			
Earnings on investments	<u>5,982</u>	<u>-</u>	<u>5,982</u>
Total Non-Operating Revenues	<u>5,982</u>	<u>-</u>	<u>5,982</u>
Loss before transfers	(13,509,691)	(1,249,621)	(14,759,312)
Transfers in	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
 Change in Net Position	 6,425,309	 (1,249,621)	 5,175,688
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>\$ 6,533,863</u>	<u>\$ 10,822,932</u>	<u>\$ 17,356,795</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 59,962,675	\$ 7,018,550	\$ 66,981,225
Payment of benefits	(67,123,923)	(7,868,692)	(74,992,615)
Payments for services	(6,102,169)	1,242,169	(4,860,000)
Net Cash Provided (Used) by Operating Activities	<u>(13,263,417)</u>	<u>392,027</u>	<u>(12,871,390)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	5,982	-	5,982
Net Cash Provided by Investing Activities	<u>5,982</u>	<u>-</u>	<u>5,982</u>
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	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,668,445	392,027	7,060,472
Cash and Cash Equivalents, Beginning of Year	<u>1,050,694</u>	<u>12,689,708</u>	<u>13,740,402</u>
Cash and Cash Equivalents, End of Period	<u>\$ 7,719,139</u>	<u>\$ 13,081,735</u>	<u>\$ 20,800,874</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (13,515,673)	\$ (1,249,621)	\$ (14,765,294)
Adjustments to operations:			
Depreciation	33,533	-	33,533
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	419,081	(172,845)	246,236
Decrease (Increase) in other receivables	44,397	-	44,397
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(244,755)	(65,622)	(310,377)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	<u>252,256</u>	<u>1,641,648</u>	<u>1,893,904</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (13,263,417)</u>	<u>\$ 392,027</u>	<u>\$ (12,871,390)</u>

FORT BEND COUNTY, TEXAS
FIDUCIARY FUND DESCRIPTIONS

Other Post Employment Benefits (OPEB) Trust Fund

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

Custodial Funds

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

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

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

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

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 65,062,581
Investments	26,256,990	-
Total Assets	<u>26,256,990</u>	<u>65,062,581</u>
Liabilities		
Due to other governments		11,621,946
Due to others	-	470,452
Total Liabilities	<u>-</u>	<u>12,092,398</u>
Net Position		
Restricted for court		52,350,504
Restricted for tax		619,679
Restricted for benefits	26,256,990	
Total Net Position	<u>\$ 26,256,990</u>	<u>\$ 52,970,183</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 41,963,360
Property tax collections	-	1,584,972,454
Employer contributions	25,578,423	
Earnings of investments	678,567	1,263,147
Total Additions	<u>26,256,990</u>	<u>1,628,198,961</u>
Deductions		
Court activities		25,380,753
Property tax disbursements		1,585,044,127
Total Deductions	<u>-</u>	<u>1,610,424,880</u>
Change in fiduciary net position	26,256,990	17,774,081
Net Position - Beginning of Year	<u>-</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 26,256,990</u>	<u>\$ 52,970,183</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 39,891,082	\$ 12,929,874	\$ 12,241,625	\$ 65,062,581
Total Assets	<u>39,891,082</u>	<u>12,929,874</u>	<u>12,241,625</u>	<u>65,062,581</u>
Liabilities				
Due to other governments	-	-	11,621,946	11,621,946
Due to others	<u>276,723</u>	<u>193,729</u>	<u>-</u>	<u>470,452</u>
Total Liabilities	<u>276,723</u>	<u>193,729</u>	<u>11,621,946</u>	<u>12,092,398</u>
Net Position				
Restricted for court activities	39,614,359	12,736,145	-	52,350,504
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>619,679</u>	<u>619,679</u>
Total Net Position	<u>\$ 39,614,359</u>	<u>\$ 12,736,145</u>	<u>\$ 619,679</u>	<u>\$ 52,970,183</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 35,974,364	\$ 5,988,996	\$ -	\$ 41,963,360
Property tax collections	-	-	1,584,972,454	1,584,972,454
Earnings of investments	924,332	338,815	-	1,263,147
Total Additions	36,898,696	6,327,811	1,584,972,454	1,628,198,961
Deductions				
Court activities	18,566,462	6,814,291	-	25,380,753
Property tax disbursements	-	-	1,585,044,127	1,585,044,127
Total Deductions	18,566,462	6,814,291	1,585,044,127	1,610,424,880
Change in fiduciary net position	18,332,234	(486,480)	(71,673)	17,774,081
Net Position - Beginning of Year	21,282,125	13,222,625	691,352	35,196,102
Net Position - End of Period	\$ 39,614,359	\$ 12,736,145	\$ 619,679	\$ 52,970,183

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
July 31, 2023

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 5,763,380	\$ 8,377	\$ 148,102,866	\$ 77,075,466	\$ 783,384	\$ 800	\$ 231,734,273
Investments	-	-	19,956,592	10,022,424	-	-	29,979,016
Miscellaneous receivables	46,035	-	49,845	-	-	-	95,880
Capital assets, not being depreciated	-	-	105,330,518	43,850,749	-	-	149,181,267
Capital assets, net of accumulated depreciation	-	-	200,314,722	134,221,193	-	-	334,535,915
Total Assets	<u>5,809,415</u>	<u>8,377</u>	<u>473,754,543</u>	<u>265,169,832</u>	<u>783,384</u>	<u>800</u>	<u>745,526,351</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>2,071,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,071,005</u>
Liabilities							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	3,151,516	1,071,965	-	-	4,223,481
Due to primary government	-	-	3,235,069	2,022,944	-	-	5,258,013
Accrued interest payable	37,013	-	881,033	505,752	-	-	1,423,798
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	11,264,388	-	254,757,944	185,152,328	-	-	451,174,660
Total Liabilities	<u>11,316,765</u>	<u>-</u>	<u>272,100,562</u>	<u>191,212,989</u>	<u>1,500</u>	<u>-</u>	<u>474,631,816</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>	<u>-</u>	<u>-</u>	<u>9,205,288</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	71,215,145	(15,902,330)	-	-	55,312,815
Debt service	-	-	19,839,965	10,161,660	-	-	30,001,625
Unrestricted	(5,507,350)	8,377	112,669,876	70,492,225	781,884	800	178,445,812
Total Net Position (Deficit)	<u>\$ (5,507,350)</u>	<u>\$ 8,377</u>	<u>\$ 203,724,986</u>	<u>\$ 64,751,555</u>	<u>\$ 781,884</u>	<u>\$ 800</u>	<u>\$ 263,760,252</u>

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 Ten Months Ended July 31, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 15,530,474	\$ 40,129,324	\$ -	\$ -	\$ -
Interest on long-term debt	5,286,200	-	-	-	-
Debt service fees	5,750	-	-	-	-
Total Fort Bend County Toll Road Authority	20,822,424	40,129,324	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	12,728,096	26,683,201	11,459	-	-
Interest on long-term debt	3,038,013	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	15,766,109	26,683,201	11,459	-	-
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Total Fort Bend County Industrial	(5,360)	-	-	-	-
Totals Component Units	\$ 36,583,173	\$ 66,812,525	\$ 11,459	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	18
Total General Revenues				-	18
Changes in Net Position (Deficit)				-	18
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				\$ (5,507,350)	\$ 8,377

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 Ten 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	\$ 24,598,850	\$ -	\$ -	\$ -	\$ 24,598,850
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	19,306,900	-	-	-	19,306,900
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	13,966,564	-	-	13,966,564
Interest on long-term debt	-	(3,038,013)	-	-	(3,038,013)
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	10,928,551	-	-	10,928,551
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Total Fort Bend County Industrial Development Corporation	-	-	-	5,360	5,360
Totals Component Units	19,306,900	10,928,551	-	5,360	30,240,811
General Revenues:					
Property Taxes					-
Earnings on investments	6,163,636	3,199,391		3	9,363,048
Total General Revenues	6,163,636	3,199,391	-	3	9,363,048
Changes in Net Position (Deficit)	25,470,536	14,127,942	-	5,363	39,603,859
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	\$ 203,724,986	\$ 64,751,555	\$ 781,884	\$ 800	\$ 263,760,252

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.

July 31, 2023 Monthly Financial Report

Other Financial Information

FORT BEND COUNTY, TEXAS

SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS

July 31, 2023

Cash and Investments	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Business-Type Activities	Fiduciary Funds	Discretely Presented Component Unit
Cash deposits	\$ 40,558,350	\$ 20,800,877	\$ 61,359,227	\$ -	\$ 18,697,473	2,318,829
Investment pools:						
LOGIC	37,916,306	-	37,916,306	-	-	14,154,619
TexPool	-	-	-	-	-	5,180,507
Texas CLASS	307,007,807	-	307,007,807	-	46,365,109	208,889,382
Texas Range	2,607	-	2,607	-	-	1,119
Fidelity Gov Port III FCGXX	-	-	-	-	-	1,189,816
Totals cash and cash equivalents	385,485,070	20,800,877	406,285,947	-	65,062,582	231,734,272
Investments						
Government Securities						
US Treasury Bills	-	-	-	-	-	6,482,592
Federal Home Loan Bank	-	-	-	-	-	23,496,425
PFM Mutual Funds	-	-	-	-	26,256,990	-
Commercial Paper	112,661,492	-	112,661,492	-	-	-
Total Cash and Investments	\$ 498,146,562	\$ 20,800,877	\$ 518,947,439	\$ -	\$ 91,319,572	\$ 261,713,289

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%

July 31, 2023 Monthly Financial Report

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

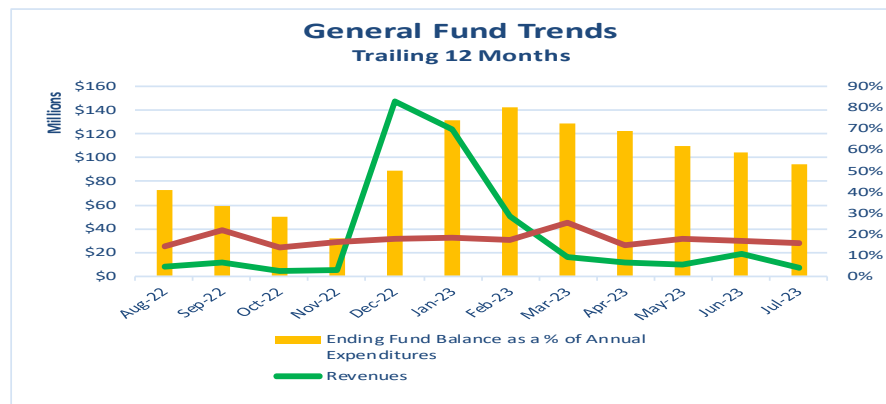
	Fiscal Year				Ten Months Ended July 31,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 431,383,189
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	12,707,847
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	46,230,735
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	65,723,678
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	18,228,283
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	18,575,178
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	592,848,910
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	75,860,938
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	11,064,237
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	111,820,521
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	74,567,393
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	68,024,502
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	980,005
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	66,163,545
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	5,766,891
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	16,749,326
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	75,180,729
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	45,176,830
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	17,426,722
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	570,139,743
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	22,709,167
Other Financing Sources (Uses)					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	22,815,072
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(42,750,073)
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	10,041,880
Total Other Financing Sources (Uses)	41,554,883	115,732,085	180,447,979	116,185,366	168,524,070
Net Change in Fund Balances	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 191,233,237
Debt Service as a Percentage of Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	12.65%

July 31, 2023 Monthly Financial Report

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

Page 1 of 2

	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23
Revenues						
Property taxes	\$ 581,426	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547
Fines and fees	3,341,591	3,912,463	2,183,403	2,751,576	2,683,963	2,616,629
Intergovernmental	19,829,483	5,151,393	891,313	1,082,430	2,278,162	2,213,178
Earnings on investments	428,917	445,022	499,783	362,054	355,890	781,500
Miscellaneous	(5,281,563)	1,647,018	1,126,690	1,424,147	1,672,388	1,251,453
Total Revenues	18,899,854	11,281,547	4,779,507	5,497,191	147,740,410	124,027,307
Expenditures						
Current:						
General administration	1,430,442	6,445,143	4,309,460	4,687,960	6,264,325	12,013,060
Financial administration	1,031,345	1,339,613	1,064,788	1,074,748	1,102,787	1,138,372
Administration of justice	8,442,852	11,107,262	7,860,431	8,124,001	8,535,731	8,130,116
Construction and maintenance	369,246	639,584	280,702	291,049	300,811	304,931
Health and human services	1,995,648	7,386,348	3,224,028	3,395,285	3,372,923	5,236,358
Cooperative services	80,780	191,164	72,709	70,819	72,517	68,521
Public safety	8,775,811	8,396,303	5,340,175	5,744,324	6,636,935	5,998,032
Parks and recreation	393,462	473,113	316,795	343,098	572,721	363,887
Libraries and education	1,662,822	2,346,890	1,365,069	1,413,255	1,676,930	1,567,511
Capital Outlay	211,906	633,455	389,975	51,646	277,192	309,502
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	24,394,314	38,958,875	24,224,132	25,196,185	28,812,872	35,130,290
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(5,494,460)	(27,677,328)	(19,444,625)	(19,698,994)	118,927,538	88,897,017
Other Financing Sources (Uses)						
Transfers in	18,482	1,720	-	-	-	-
Transfers (out)	-	-	-	(17,492,009)	-	-
Debt issuance	3,384,000	-	-	-	-	-
Total Other Financing Sources (Uses)	3,402,482	1,720	-	(17,492,009)	-	-
Net Change in Fund Balances	(2,091,978)	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538	88,897,017
Fund Balances, Beginning of Period	153,960,844	151,868,870	124,193,262	104,748,637	67,557,634	186,485,172
Fund Balances, End of Period	\$ 151,868,870	\$ 124,193,262	\$ 104,748,637	\$ 67,557,634	\$ 186,485,172	\$ 275,382,189



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

Page 2 of 2

	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23	7/31/23
Revenues						
Property taxes	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439	\$ 641,124
Fines and fees	3,191,779	3,640,279	3,212,235	3,503,265	10,214,683	3,145,287
Intergovernmental	1,108,394	4,503,113	3,990,801	2,760,138	5,094,194	713,099
Earnings on investments	1,003,649	1,396,188	1,136,842	925,622	652,014	1,108,071
Miscellaneous	1,478,545	1,662,640	1,065,630	1,847,109	1,504,812	1,245,969
Total Revenues	50,135,304	16,513,762	11,887,819	9,869,484	18,762,142	6,853,550
Expenditures						
Current:						
General administration	5,199,884	17,504,583	3,948,574	5,509,453	7,389,454	6,039,468
Financial administration	1,030,756	1,163,230	1,018,314	1,263,179	977,198	1,162,432
Administration of justice	8,649,100	9,848,806	8,466,260	9,587,698	8,841,450	8,050,663
Construction and maintenance	306,883	362,889	311,023	356,499	350,168	299,841
Health and human services	4,170,955	4,529,876	3,900,714	4,726,326	3,613,604	3,891,158
Cooperative services	71,208	234,286	77,101	90,689	74,007	148,148
Public safety	5,704,608	7,348,456	6,049,868	6,901,255	6,450,659	6,289,948
Parks and recreation	369,391	413,289	341,198	438,234	359,706	346,917
Libraries and education	1,734,998	1,932,313	1,648,522	2,010,281	1,686,812	1,655,274
Capital Outlay	429,671	953,366	61,864	1,107,808	324,419	287,626
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	27,667,454	44,291,094	25,823,438	31,991,422	30,067,477	28,171,475
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	22,467,850	(27,777,332)	(13,935,619)	(22,121,938)	(11,305,335)	(21,317,925)
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	22,467,850	(27,777,332)	(13,935,619)	(25,505,938)	(11,305,335)	(21,317,925)
Fund Balances, Beginning of Period	275,382,189	297,850,039	270,072,707	256,137,088	230,631,150	219,325,815
Fund Balances, End of Period	\$ 297,850,039	\$ 270,072,707	\$ 256,137,088	\$ 230,631,150	\$ 219,325,815	\$ 198,007,890

