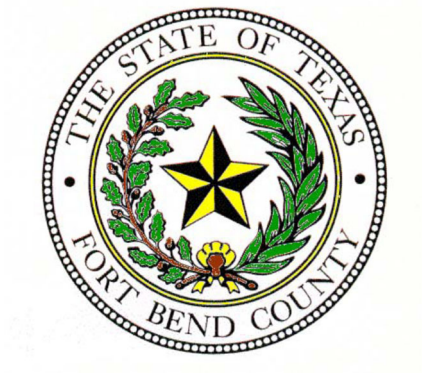


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Eleven Months Ended August 31, 2023



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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October 3, 2023

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

The Monthly Financial Report (the "MFR") for the Eleven Months Ended August 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
August 31, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 352,126,033	\$ 608,927	\$ 352,734,960	\$ 230,822,302
Investments	113,207,318	-	113,207,318	23,582,857
Receivables:				
Taxes, net	11,905,898	-	11,905,898	-
Grants	2,970,911	-	2,970,911	-
Fines and fees	36,669,108	-	36,669,108	-
Other	32,476,141	488,685	32,964,826	88,646
Internal Balances	3,452,826	(3,452,826)	-	-
Prepaid items	26,785	133,760	160,545	-
Due from component units	12	-	12	-
Capital assets, not being depreciated	698,524,230	3,096,436	701,620,666	152,458,342
Capital assets, net of accumulated depreciation	2,508,049,163	-	2,508,049,163	333,570,915
Total Assets	3,759,408,425	874,982	3,760,283,407	740,523,062
Deferred Outflows of Resources				
Deferred outflows - debt refunding	2,038,921	-	2,038,921	2,071,005
Deferred outflows related to post-employment benefits	155,812,021	-	155,812,021	-
Total Deferred Outflows of Resources	157,850,942	-	157,850,942	2,071,005
Liabilities				
Accounts payable and accrued expenses	12,506,672	98,820	12,605,492	16,864
Retainage payable	5,730,582	143,580	5,874,162	4,421,408
Accrued interest payable	3,270,527	-	3,270,527	1,423,798
Unearned revenues	54,302,089	853,662	55,155,751	-
Due to primary government	-	-	-	12
Due to other governments	6,323,240	-	6,323,240	-
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	927,584,853	-	927,584,853	451,174,660
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	495,366,734	-	495,366,734	-
Total Liabilities	1,627,449,189	1,096,062	1,628,545,251	469,571,742
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	2,296,178,272	-	2,296,178,272	54,457,358
Restricted for:				
Debt service	63,315,430	-	63,315,430	30,105,428
Construction and maintenance	95,695,483	-	95,695,483	-
Other	34,306,087	-	34,306,087	-
Unrestricted	(426,375,416)	(221,080)	(426,596,496)	179,254,251
Total Net Position	\$ 2,063,119,856	\$ (221,080)	\$ 2,062,898,776	\$ 263,817,037

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eleven Months Ended August 31, 2023
Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 89,861,633	\$ 10,421,895	\$ 7,603,561	\$ -
Financial administration	13,055,791	9,762,722	-	-
Administration of justice	136,065,443	10,416,218	9,058,418	10,000
Construction and maintenance	149,072,025	6,427,461	-	1,844,601
Health and human services	83,442,540	12,507,371	41,403,304	-
Cooperative services	1,159,747	-	-	-
Public safety	65,094,890	15,404,431	5,483,976	-
Parks and recreation	12,299,407	215,749	135,000	-
Libraries and education	21,081,078	104,374	52,654	-
Interest on long-term debt	34,980,184	-	-	-
Total governmental activities	606,112,738	65,260,221	63,736,913	1,854,601
Business-Type Activities				
EPICenter Operations	1,987,549	1,766,469	-	-
Total Primary Government	\$ 608,100,287	\$ 67,026,690	\$ 63,736,913	\$ 1,854,601
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	27,438,162	45,831,842	-	-
FB Grand Parkway Toll Road Authority	20,012,697	30,733,088	-	12,858
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	(5,360)	-	-	-
Total Component Units	\$ 47,445,499	\$ 76,564,930	\$ -	\$ 12,858

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eleven Months Ended August 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	\$ (71,836,177)		\$ (71,836,177)	
Financial administration	(3,293,069)		(3,293,069)	
Administration of justice	(116,580,807)		(116,580,807)	
Construction and maintenance	(140,799,963)		(140,799,963)	
Health and human services	(29,531,865)		(29,531,865)	
Cooperative services	(1,159,747)		(1,159,747)	
Public safety	(44,206,483)		(44,206,483)	
Parks and recreation	(11,948,658)		(11,948,658)	
Libraries and education	(20,924,050)		(20,924,050)	
Interest on long-term debt	(34,980,184)		(34,980,184)	
Total governmental activities	<u>(475,261,003)</u>		<u>(475,261,003)</u>	
Business-Type Activities				
EPICenter Operations		\$ (221,080)	(221,080)	
Total Primary Government	<u>(475,261,003)</u>	<u>(221,080)</u>	<u>(475,482,083)</u>	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				18,393,680
FB Grand Parkway Toll Road Authority				10,733,249
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				5,360
Total Component Units				<u>29,132,289</u>
General Revenues:				
Property taxes, penalties, and interest	434,761,461	-	434,761,461	-
Sales taxes	15,122,504	-	15,122,504	-
Earnings on investments	20,419,603	-	20,419,603	10,528,355
Miscellaneous	7,228,711	-	7,228,711	-
Total General Revenues	<u>477,532,279</u>	<u>-</u>	<u>477,532,279</u>	<u>10,528,355</u>
Changes in Net Position	2,271,276	(221,080)	2,050,196	39,660,644
Net Position, Beginning of Year, as restated	<u>2,060,848,580</u>	<u>-</u>	<u>2,060,848,580</u>	<u>224,156,383</u>
Net Position, End of Period	<u>\$ 2,063,119,856</u>	<u>\$ (221,080)</u>	<u>\$ 2,062,898,776</u>	<u>\$ 263,817,037</u>

August 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

August 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	\$ 82,283,008	\$ 15,446,678	\$ 68,627,663	\$ 50,548,024	\$ 115,150,904	\$ 332,056,277
Investments	81,873,149	18,194,033	-	-	13,140,135	113,207,317
Taxes receivable, net	9,140,937	1,799,550	-	-	965,410	11,905,897
Grants receivable	2,475,781	-	-	-	495,129	2,970,910
Fines and fees receivable	36,669,108	-	-	-	-	36,669,108
Other receivables	1,228,765	31,145,696	16,603	-	55,527	32,446,591
Due from other funds	22,079,449	-	-	-	474,165	22,553,614
Due from component units	12	-	-	-	-	12
Prepaid items	25,990	-	-	-	795	26,785
Total Assets	\$ 235,776,199	\$ 66,585,957	\$ 68,644,266	\$ 50,548,024	\$ 130,282,065	\$ 551,836,511
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 3,059,765	\$ -	\$ -	\$ -	\$ 10,500	\$ 3,070,265
Retainage payable	16,725	-	5,569,974	5,350	138,533	5,730,582
Due to other funds	437,261	-	17,771,097	1,952,896	5,016,770	25,178,024
Due to other governments	2,967,199	-	-	-	3,448,827	6,416,026
Unearned revenues	3,359,184	-	-	48,589,778	2,246,509	54,195,471
Total Liabilities	9,976,099	-	23,341,071	50,548,024	10,861,139	94,726,333
Deferred Inflows of Resources						
Unavailable revenue-property taxes	9,140,937	1,799,550	-	-	965,411	11,905,898
Unavailable revenue-other	36,669,108	31,323,002	-	-	-	67,992,110
Total Deferred Inflows of Resources	45,810,045	33,122,552	-	-	965,411	79,898,008
Fund Balances						
Nonspendable	25,990	-	-	-	795	26,785
Restricted	11,546,055	33,463,405	-	-	118,454,720	163,464,180
Committed	8,336,683	-	-	-	-	8,336,683
Unassigned	160,081,327	-	45,303,195	-	-	205,384,522
Total Fund Balances	179,990,055	33,463,405	45,303,195	-	118,455,515	377,212,170
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 235,776,199	\$ 66,585,957	\$ 68,644,266	\$ 50,548,024	\$ 130,282,065	\$ 551,836,511

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

Total fund balances, governmental funds	\$ 377,212,170
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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.	3,206,052,696
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	79,898,019
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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	(869,328,125)
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	155,812,021
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.	17,382,956
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Net Position of Governmental Activities	<u>\$ 2,063,119,856</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Eleven Months Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 311,966,312	\$ 91,706,337	\$ -	\$ -	\$ 27,957,714	\$ 431,630,363
Sales taxes	-	-	-	-	15,122,504	15,122,504
Fines and fees	41,690,932	-	-	-	10,212,761	51,903,693
Intergovernmental	25,666,863	4,173,762	651,801	26,628,491	11,843,583	68,964,500
Earnings on investments	9,115,190	2,041,416	2,110,429	2,665,921	4,480,085	20,413,041
Miscellaneous	15,512,714	455,888	118,412	19,500	5,350,139	21,456,653
Total Revenues	<u>403,952,011</u>	<u>98,377,403</u>	<u>2,880,642</u>	<u>29,313,912</u>	<u>74,966,786</u>	<u>609,490,754</u>
Expenditures						
Current:						
General administration	78,865,158	-	1,367,261	-	1,861,103	82,093,522
Financial administration	11,983,290	-	47,589	-	22,227	12,053,106
Administration of justice	94,283,443	-	2,555,473	-	25,924,681	122,763,597
Construction and maintenance	3,459,346	-	39,961,730	-	38,681,243	82,102,319
Health and human services	44,693,633	-	27,496	27,976,350	1,373,898	74,071,377
Cooperative services	1,052,839	-	-	-	-	1,052,839
Public safety	68,749,458	-	1,590,293	-	2,505,502	72,845,253
Parks and recreation	4,579,939	-	1,941,541	-	-	6,521,480
Libraries and education	18,299,217	-	9,478	-	55,641	18,364,336
Capital Outlay	4,483,922	10,041,880	66,030,721	1,337,562	585,194	82,479,279
Debt Service:						
Principal	-	47,780,633	-	-	482,000	48,262,633
Interest and fiscal charges	-	33,477,187	-	-	145,575	33,622,762
Debt issuance costs	-	147,495	1,210,609	-	-	1,358,104
Total Expenditures	<u>330,450,245</u>	<u>91,447,195</u>	<u>114,742,191</u>	<u>29,313,912</u>	<u>71,637,064</u>	<u>637,590,607</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>73,501,766</u>	<u>6,930,208</u>	<u>(111,861,549)</u>	<u>-</u>	<u>3,329,722</u>	<u>(28,099,853)</u>
Other Financing Sources (Uses)						
Transfers in	3,360,085	1,226,494	-	-	20,876,009	25,462,588
Transfers (out)	(41,000,054)	-	(513,926)	-	(3,883,609)	(45,397,589)
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 and capital financing initiation	-	10,041,881	-	-	-	10,041,881
Total Other Financing Sources (Uses)	<u>(17,704,969)</u>	<u>11,484,072</u>	<u>157,752,568</u>	<u>-</u>	<u>16,992,400</u>	<u>168,524,071</u>
Net Change in Fund Balances	55,796,797	18,414,280	45,891,019	-	20,322,122	140,424,218
Fund Balances, Beginning of Year	<u>124,193,258</u>	<u>15,049,125</u>	<u>(587,823)</u>	<u>-</u>	<u>98,133,393</u>	<u>236,787,953</u>
Fund Balances, End of Period	<u>\$ 179,990,055</u>	<u>\$ 33,463,405</u>	<u>\$ 45,303,195</u>	<u>\$ -</u>	<u>\$ 118,455,515</u>	<u>\$ 377,212,171</u>

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

Net change in fund balances - total governmental funds \$ 140,424,218

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 \$82,755,006 was exceeded by depreciation \$83,952,303 in the current period. (1,197,283)

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 (10,041,881)

Repayments:

Principal repayments 48,262,634

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 24,688,218

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. (1,096,344)

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. 5,201,850

Change in net position of governmental activities \$ 2,271,276

**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
August 31, 2023

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	Special Revenue Funds				
	FBC Assistance Districts	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 55,612,473	\$ 13,135,095	\$ 519,690	\$ 4,613,198	\$ 7,065,257
Investments	-	-	-	-	3,032,339
Taxes receivable, net	-	-	-	-	587,782
Grants receivable	-	-	-	34,402	-
Other receivables	16,880	-	-	21,342	17,305
Due from other funds	-	-	-	-	38,032
Total Assets	\$ 55,629,353	\$ 13,135,095	\$ 519,690	\$ 4,668,942	\$ 10,740,715
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 118,830	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,225	-	-	1,580,066	986,582
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	121,055	-	-	1,580,066	997,082
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	587,782
Total Deferred Inflows of Resources	-	-	-	-	587,782
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	55,508,298	13,135,095	519,690	3,088,876	9,155,851
Total Fund Balances	55,508,298	13,135,095	519,690	3,088,876	9,155,851
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 55,629,353	\$ 13,135,095	\$ 519,690	\$ 4,668,942	\$ 10,740,715

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

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	Special Revenue Funds				
	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Assets					
Cash and cash equivalents	\$ 7,018,434	\$ 1,436,626	\$ 36,911	\$ 1,204,525	\$ 609,732
Investments	10,107,796	-	-	-	-
Taxes receivable, net	377,628	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	61,585	13,812
Total Assets	\$ 17,503,858	\$ 1,436,626	\$ 36,911	\$ 1,266,110	\$ 623,544
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,186,306	-	-	26,717	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	1,186,306	-	-	26,717	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	377,629	-	-	-	-
Total Deferred Inflows of Resources	377,629	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	15,939,923	1,436,626	36,911	1,239,393	623,544
Total Fund Balances	15,939,923	1,436,626	36,911	1,239,393	623,544
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,503,858	\$ 1,436,626	\$ 36,911	\$ 1,266,110	\$ 623,544

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

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	Special Revenue Funds				
	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 8,457	\$ 96,232	\$ 178,047	\$ 56,007	\$ 245,045
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,230	-	-
Total Assets	<u>\$ 8,457</u>	<u>\$ 96,232</u>	<u>\$ 179,277</u>	<u>\$ 56,007</u>	<u>\$ 245,045</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	248	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>248</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	8,457	95,984	179,277	56,007	245,045
Total Fund Balances	<u>8,457</u>	<u>95,984</u>	<u>179,277</u>	<u>56,007</u>	<u>245,045</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,457</u>	<u>\$ 96,232</u>	<u>\$ 179,277</u>	<u>\$ 56,007</u>	<u>\$ 245,045</u>

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

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	Special Revenue Funds				
	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	\$ 41,033	\$ -	\$ 184,179	\$ 6,315,691	\$ 76,236
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	35	-	-	178,262	-
Total Assets	<u>\$ 41,068</u>	<u>\$ -</u>	<u>\$ 184,179</u>	<u>\$ 6,493,953</u>	<u>\$ 76,236</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	41,068	-	184,179	6,493,953	76,236
Total Fund Balances	<u>41,068</u>	<u>-</u>	<u>184,179</u>	<u>6,493,953</u>	<u>76,236</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 41,068</u>	<u>\$ -</u>	<u>\$ 184,179</u>	<u>\$ 6,493,953</u>	<u>\$ 76,236</u>

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

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	Special Revenue Funds				
	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	\$ 328,392	\$ 7,726,711	\$ 22,925	\$ 110,122	\$ 19,796
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	154	-	-
Total Assets	<u>\$ 328,392</u>	<u>\$ 7,726,711</u>	<u>\$ 23,079</u>	<u>\$ 110,917</u>	<u>\$ 19,796</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 19,703
Due to other funds	42,387	21,319	-	-	-
Due to other governments	-	2,981,672	-	-	-
Unearned revenues	-	-	-	-	93
Total Liabilities	<u>42,387</u>	<u>3,002,991</u>	<u>-</u>	<u>-</u>	<u>19,796</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	286,005	4,723,720	23,079	110,122	-
Total Fund Balances	<u>286,005</u>	<u>4,723,720</u>	<u>23,079</u>	<u>110,917</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 328,392</u>	<u>\$ 7,726,711</u>	<u>\$ 23,079</u>	<u>\$ 110,917</u>	<u>\$ 19,796</u>

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

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	Special Revenue Funds				
	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	\$ 200,308	\$ (412,680)	\$ 192,171	\$ 50,550	\$ 168,505
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	10,057	414,086	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 210,365</u>	<u>\$ 1,406</u>	<u>\$ 192,171</u>	<u>\$ 50,550</u>	<u>\$ 168,505</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,406	-	-	3,668
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	50,550	-
Total Liabilities	<u>-</u>	<u>1,406</u>	<u>-</u>	<u>50,550</u>	<u>3,668</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	210,365	-	192,171	-	164,837
Total Fund Balances	<u>210,365</u>	<u>-</u>	<u>192,171</u>	<u>-</u>	<u>164,837</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 210,365</u>	<u>\$ 1,406</u>	<u>\$ 192,171</u>	<u>\$ 50,550</u>	<u>\$ 168,505</u>

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

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	Special Revenue Funds				
	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	\$ 557,679	\$ 1,861,288	\$ 2,607,499	\$ 3,264,770	\$ 115,150,904
Investments	-	-	-	-	13,140,135
Taxes receivable, net	-	-	-	-	965,410
Grants receivable	13,890	-	-	-	472,435
Other receivables	-	-	-	-	55,527
Due from other funds	-	-	181,055	-	474,165
Total Assets	<u>\$ 571,569</u>	<u>\$ 1,861,288</u>	<u>\$ 2,788,554</u>	<u>\$ 3,264,770</u>	<u>\$ 130,259,371</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 138,533
Due to other funds	530,694	95,499	500,621	39,032	5,016,770
Due to other governments	-	-	-	467,155	3,448,827
Unearned revenues	40,875	-	2,287,933	-	2,379,451
Total Liabilities	<u>571,569</u>	<u>95,499</u>	<u>2,788,554</u>	<u>506,187</u>	<u>10,994,081</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	965,411
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>965,411</u>
Fund Balances:					
Nonspendable	-	-	-	-	795
Restricted	-	1,765,789	-	2,758,583	118,299,084
Total Fund Balances	<u>-</u>	<u>1,765,789</u>	<u>-</u>	<u>2,758,583</u>	<u>118,299,879</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 571,569</u>	<u>\$ 1,861,288</u>	<u>\$ 2,788,554</u>	<u>\$ 3,264,770</u>	<u>\$ 130,259,371</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 Eleven Months Ended August 31, 2023**

	Special Revenue Funds				
	Aliana				
	Management				
	FBC Assistance	FBC ESD 100	District	Juvenile	Road and
	Districts	Agreement	Agreement	Operations	Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,716,212
Sales taxes	15,122,504	-	-	-	-
Fines and fees	-	-	-	-	5,749,270
Intergovernmental	-	1,772,895	801,299	310,116	142,270
Earnings on investments	1,940,975	485,911	1,296	455,069	515,411
Miscellaneous	-	-	-	3,043	203,703
Total Revenues	17,063,479	2,258,806	802,595	768,228	24,326,866
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	16,389,147	-
Construction and maintenance	3,684,165	666	282,905	1	23,094,333
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	255,570	2,536	-	154,859	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	3,939,735	3,202	282,905	16,544,007	23,094,333
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	13,123,744	2,255,604	519,690	(15,775,779)	1,232,533
Other Financing Sources (Uses)					
Transfers in	-	-	-	17,245,976	-
Transfers (out)	(523,524)	-	-	(189,045)	-
Total Other Financing Sources (Uses)	(523,524)	-	-	17,056,931	-
Net Change in Fund Balances	12,600,220	2,255,604	519,690	1,281,152	1,232,533
Fund Balances, Beginning of Year	42,908,078	10,879,491	-	1,807,724	7,923,318
Fund Balances, End of Period	\$ 55,508,298	\$ 13,135,095	\$ 519,690	\$ 3,088,876	\$ 9,155,851

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 Eleven Months Ended August 31, 2023

	Special Revenue Funds				
	Drainage District	Lateral Road	Utility Assistance	County Law Library	Gus George Law Enforcement Academy
Revenues					
Property taxes	\$ 10,241,502	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	449,163	78,305
Intergovernmental	53,069	66,904	-	-	45,740
Earnings on investments	797,958	44,098	76	37,572	1,439
Miscellaneous	131,174	-	47,113	-	-
Total Revenues	11,223,703	111,002	47,189	486,735	125,484
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	498,899	-
Construction and maintenance	11,619,173	-	-	-	-
Health and human services	-	-	27,334	-	-
Public safety	-	-	-	-	110,459
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	11,619,173	-	27,334	498,899	110,459
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(395,470)	111,002	19,855	(12,164)	15,025
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(395,470)	111,002	19,855	(12,164)	15,025
Fund Balances, Beginning of Year	16,335,393	1,325,624	17,056	1,251,557	608,519
Fund Balances, End of Period	\$ 15,939,923	\$ 1,436,626	\$ 36,911	\$ 1,239,393	\$ 623,544

August 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eleven Months Ended August 31, 2023

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	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	11,112	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	24	240	395	128	-
Miscellaneous	-	52,654	-	-	13,643
Total Revenues	<u>24</u>	<u>52,895</u>	<u>11,507</u>	<u>128</u>	<u>13,643</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)	55,642	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>3,304</u>	<u>55,642</u>	<u>-</u>	<u>-</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,280)	(2,747)	11,507	128	13,642
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	(3,280)	(2,747)	11,507	128	13,642
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>\$ 8,457</u>	<u>\$ 95,984</u>	<u>\$ 179,277</u>	<u>\$ 56,007</u>	<u>\$ 245,045</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 Eleven Months Ended August 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	715	-	-	1,610,894	-
Intergovernmental	21,033	-	70,000	-	-
Earnings on investments	-	8	510	-	6,111
Miscellaneous	-	2,925	-	-	20,630
Total Revenues	21,748	2,933	70,510	1,610,894	26,741
Expenditures					
Current:					
General administration	-	13,070	80,390	1,266,042	1
Financial administration	-	-	-	-	22,227
Administration of justice	5,466	-	-	96,537	-
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	80,390	1,362,579	22,228
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,281	(10,137)	(9,880)	248,315	4,513
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	16,281	(10,137)	(9,880)	248,315	4,513
Fund Balances, Beginning of Year	24,787	10,137	194,059	6,245,638	71,723
Fund Balances, End of Period	\$ 41,068	\$ -	\$ 184,179	\$ 6,493,953	\$ 76,236

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 Eleven Months Ended August 31, 2023**

	Special Revenue Funds				
				Law Enforcement	
	Elections	Asset	County Child	Officers'	Juvenile Title IV-
	Contract	Forfeitures	Abuse	Standards	E Foster Care
			Prevention	Education Grant	
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	938	-	-
Intergovernmental	-	9,604	-	49,989	385,022
Earnings on investments	794	16,056	-	290	-
Miscellaneous	379,867	2,806,770	-	-	-
Total Revenues	380,661	2,832,430	938	50,279	385,022
Expenditures					
Current:					
General administration	498,295	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	112,338	-	-	385,022
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	1,347,944	-	71,146	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	498,295	1,460,282	-	71,146	385,022
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(117,634)	1,372,148	938	(20,867)	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(117,634)	1,372,148	938	(20,867)	-
Fund Balances, Beginning of Year	403,639	3,351,572	22,141	131,784	-
Fund Balances, End of Period	\$ 286,005	\$ 4,723,720	\$ 23,079	\$ 110,917	\$ -

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 Eleven Months Ended August 31, 2023**

	Special Revenue Funds				
	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	1,820,426	191,559	76,859	159,702
Earnings on investments	268	1,522	613	101	-
Miscellaneous	-	-	-	-	-
Total Revenues	6,762	1,821,948	192,172	76,960	159,702
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	(1)	-	-	-	114,317
Construction and maintenance	-	-	-	-	-
Health and human services	77,524	1,269,039	1	-	-
Public safety	-	-	-	59,134	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	154,403	-	17,826	-
Debt Service:					
Principal	-	482,000	-	-	-
Interest and fiscal charges	-	145,575	-	-	-
Total Expenditures	77,523	2,051,017	1	76,960	114,317
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,761)	(229,069)	192,171	-	45,385
Other Financing Sources (Uses)					
Transfers in	246,033	3,384,000	-	-	-
Transfers (out)	-	(3,154,931)	-	-	-
Total Other Financing Sources (Uses)	246,033	229,069	-	-	-
Net Change in Fund Balances	175,272	-	192,171	-	45,385
Fund Balances, Beginning of Year	35,093	-	-	-	119,452
Fund Balances, End of Period	\$ 210,365	\$ -	\$ 192,171	\$ -	\$ 164,837

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 Eleven Months Ended August 31, 2023**

	Special Revenue Funds				
	Juvenile Probation - State Funds	CSCD Pre-trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,957,714
Sales taxes	-	-	-	-	15,122,504
Fines and fees	-	337,344	1,975,019	-	10,212,761
Intergovernmental	2,668,622	-	3,036,344	-	11,687,947
Earnings on investments	-	-	173,220	-	4,480,085
Miscellaneous	-	5,625	7,614	1,675,378	5,350,139
Total Revenues	<u>2,668,622</u>	<u>342,969</u>	<u>5,192,197</u>	<u>1,675,378</u>	<u>74,811,150</u>
Expenditures					
Current:					
General administration	-	-	-	-	1,861,103
Financial administration	-	-	-	-	22,227
Administration of justice	2,668,623	478,244	5,176,088	-	25,924,681
Construction and maintenance	-	-	-	-	38,681,243
Health and human services	-	-	-	-	1,373,898
Public safety	-	-	-	916,818	2,505,502
Libraries and education	-	-	-	-	55,641
Capital Outlay	-	-	-	-	585,194
Debt Service:					
Principal	-	-	-	-	482,000
Interest and fiscal charges	-	-	-	-	145,575
Total Expenditures	<u>2,668,623</u>	<u>478,244</u>	<u>5,176,088</u>	<u>916,818</u>	<u>71,637,064</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1)	(135,275)	16,109	758,560	3,174,086
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	20,876,009
Transfers (out)	-	-	(16,109)	-	(3,883,609)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(16,109)</u>	<u>-</u>	<u>16,992,400</u>
Net Change in Fund Balances	(1)	(135,275)	-	758,560	20,166,486
Fund Balances, Beginning of Year	<u>1</u>	<u>1,901,064</u>	<u>-</u>	<u>2,000,023</u>	<u>98,133,393</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ 1,765,789</u>	<u>\$ -</u>	<u>\$ 2,758,583</u>	<u>\$ 118,299,879</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
August 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	\$ -	\$ -	\$ 1,969,086	\$ 14,785,865
Other receivables	-	16,603	-	-
Total Assets	<u>\$ -</u>	<u>\$ 16,603</u>	<u>\$ 1,969,086</u>	<u>\$ 14,785,865</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 598,759	\$ 124,528
Due to other funds	-	1,330,594	(24,779)	359,572
Total Liabilities	<u>-</u>	<u>1,330,594</u>	<u>573,980</u>	<u>484,100</u>
Fund Balances				
Restricted	-	(1,313,991)	1,395,106	14,301,765
Total Fund Balances	<u>-</u>	<u>(1,313,991)</u>	<u>1,395,106</u>	<u>14,301,765</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 16,603</u>	<u>\$ 1,969,086</u>	<u>\$ 14,785,865</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
August 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	\$ -	\$ 551,342	\$ 1,195,606	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 551,342</u>	<u>\$ 1,195,606</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ 533,713	\$ -	\$ 215,816
Due to other funds	6,313,568	-	-	9,016,192
Total Liabilities	<u>6,313,568</u>	<u>533,713</u>	<u>-</u>	<u>9,232,008</u>
Fund Balances				
Restricted	(6,313,568)	17,629	1,195,606	(9,232,008)
Total Fund Balances	<u>(6,313,568)</u>	<u>17,629</u>	<u>1,195,606</u>	<u>(9,232,008)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 551,342</u>	<u>\$ 1,195,606</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
August 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	\$ -	\$ -	\$ 26,658,056	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,658,056</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Retainage payable	\$ -	\$ -	\$ 198,491	\$ -
Due to other funds	-	-	166,725	(157)
Total Liabilities	<u>-</u>	<u>-</u>	<u>365,216</u>	<u>(157)</u>
Fund Balances				
Restricted	-	-	26,292,840	157
Total Fund Balances	<u>-</u>	<u>-</u>	<u>26,292,840</u>	<u>157</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,658,056</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
August 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	
Assets			
Cash and cash equivalents	\$ 16,444,868	\$ 7,022,840	\$ 68,627,663
Other receivables	-	-	16,603
Total Assets	<u>\$ 16,444,868</u>	<u>\$ 7,022,840</u>	<u>\$ 68,644,266</u>
Liabilities and Fund Balances			
Liabilities			
Retainage payable	\$ 3,181,357	\$ 717,310	\$ 5,569,974
Due to other funds	10,876	598,506	17,771,097
Total Liabilities	<u>3,192,233</u>	<u>1,315,816</u>	<u>23,341,071</u>
Fund Balances			
Restricted	13,252,635	5,707,024	45,303,195
Total Fund Balances	<u>13,252,635</u>	<u>5,707,024</u>	<u>45,303,195</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,444,868</u>	<u>\$ 7,022,840</u>	<u>\$ 68,644,266</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eleven Months Ended August 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	37,544	127,677	689,158
Miscellaneous	-	112,050	-	-
Total Revenues	<u>566</u>	<u>149,594</u>	<u>127,677</u>	<u>689,158</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	1,854,000
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	15,825	-
Capital Outlay	(1)	-	1,903,995	1,423,883
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>(1)</u>	<u>-</u>	<u>1,921,861</u>	<u>3,277,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>567</u>	<u>149,594</u>	<u>(1,794,184)</u>	<u>(2,588,725)</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>149,594</u>	<u>(1,794,184)</u>	<u>(2,588,725)</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>\$ (1,313,991)</u>	<u>\$ 1,395,106</u>	<u>\$ 14,301,765</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 Eleven Months Ended August 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	-	43,988	55,228	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>43,988</u>	<u>55,228</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,920,826
Capital Outlay	1,775,513	1,198,402	370,443	5,578,139
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,775,513</u>	<u>1,198,402</u>	<u>370,443</u>	<u>7,498,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,775,513)</u>	<u>(1,154,414)</u>	<u>(315,215)</u>	<u>(7,498,965)</u>
Other Financing Sources (Uses)				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,775,513)	(1,154,414)	(315,215)	(7,498,965)
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>\$ (6,313,568)</u>	<u>\$ 17,629</u>	<u>\$ 1,195,606</u>	<u>\$ (9,232,008)</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 Eleven Months Ended August 31, 2023

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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	1,038,735	1,093
Miscellaneous	-	-	-	6,291
Total Revenues	<u>186</u>	<u>10,463</u>	<u>1,038,735</u>	<u>369,081</u>
Expenditures				
Current:				
General administration	-	71,341	-	-
Administration of justice	-	5,481	-	-
Construction and maintenance	-	33,728	131,468	704,689
Health and human services	-	16,198	-	-
Public safety	-	59,858	-	-
Parks and recreation	-	4,890	-	-
Capital Outlay	-	200,376	4,485,677	(16,415,502)
Debt Service:				
Bond issuance costs	-	-	128,750	-
Total Expenditures	<u>-</u>	<u>391,872</u>	<u>4,745,895</u>	<u>(15,710,813)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>186</u>	<u>(381,409)</u>	<u>(3,707,160)</u>	<u>16,079,894</u>
Other Financing Sources (Uses)				
Transfers (out)	(141,237)	-	-	-
General obligation bonds issued	-	-	30,000,000	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(141,237)</u>	<u>-</u>	<u>30,000,000</u>	<u>-</u>
Net Change in Fund Balances	(141,051)	(381,409)	26,292,840	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>\$ 26,292,840</u>	<u>\$ 157</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eleven Months Ended August 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	\$ 90,104	\$ 200,000	\$ 651,801
Earnings on investments	75,372	30,419	2,110,429
Miscellaneous	71	-	118,412
Total Revenues	<u>165,547</u>	<u>230,419</u>	<u>2,880,642</u>
Expenditures			
Current:			
General administration	-	1,295,920	1,367,261
Administration of justice	-	2,549,992	2,555,473
Construction and maintenance	37,211,241	26,604	39,961,730
Health and human services	-	11,298	27,496
Public safety	-	1,530,435	1,590,293
Parks and recreation	-	-	1,941,541
Capital Outlay	39,253,398	26,256,398	66,030,721
Debt Service:			
Bond issuance costs	786,042	295,817	1,210,609
Total Expenditures	<u>77,250,681</u>	<u>32,021,490</u>	<u>114,742,191</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(77,085,134)</u>	<u>(31,791,071)</u>	<u>(111,861,549)</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	13,683,265	5,707,024	45,891,019
Fund Balances, Beginning of Year	<u>(430,630)</u>	<u>-</u>	<u>(587,823)</u>
Fund Balances, End of Period	<u>\$ 13,252,635</u>	<u>\$ 5,707,024</u>	<u>\$ 45,303,196</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 Eleven Months Ended August 31, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 314,472,934	\$ 314,472,934	\$ 311,966,312	\$ (2,506,622)	99%
Fines and fees	38,817,436	38,916,415	38,855,478	(60,937)	100%
Intergovernmental	3,876,826	3,876,826	6,978,169	3,101,343	180%
Earnings on investments	1,566,852	1,995,925	9,083,856	7,087,931	455%
Miscellaneous	3,223,745	3,243,138	2,861,348	(381,790)	88%
Total Revenues	<u>361,957,793</u>	<u>362,505,238</u>	<u>369,745,163</u>	<u>7,239,925</u>	<u>102%</u>
Expenditures					
Current:					
General administration	94,107,018	80,758,214	67,644,227	13,113,987	84%
Financial administration	12,399,374	13,674,909	11,983,290	1,691,619	88%
Administration of justice	100,142,896	104,602,681	92,233,160	12,369,521	88%
Construction and maintenance	4,121,528	4,262,356	3,459,346	803,010	81%
Health and human services	36,008,301	40,694,466	29,746,809	10,947,657	73%
Cooperative services	1,209,740	1,300,387	1,052,839	247,548	81%
Public safety	63,965,059	65,721,608	53,682,173	12,039,435	82%
Parks and recreation	4,924,643	5,241,445	4,579,939	661,506	87%
Libraries and education	21,157,038	21,737,808	18,299,188	3,438,620	84%
Capital Outlay	<u>-</u>	<u>76,418</u>	<u>65,814</u>	<u>10,604</u>	<u>86%</u>
Total Expenditures	<u>338,035,597</u>	<u>338,070,292</u>	<u>282,746,785</u>	<u>55,323,507</u>	<u>84%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,922,196</u>	<u>24,434,946</u>	<u>86,998,378</u>	<u>62,563,432</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	3,343,976	3,343,976	
Transfers (out)	(17,423,978)	(38,109,638)	(41,000,054)	(2,890,416)	
Debt issued	-	19,935,000	19,935,000	-	
Total Other Financing Sources (Uses)	<u>(17,423,978)</u>	<u>(18,174,638)</u>	<u>(17,721,078)</u>	<u>453,560</u>	
Net Change in Fund Balances - budgetary basis	6,498,218	6,260,308	69,277,300	63,016,992	
Net adjustment to reflect operations in accordance with GAAP (a)			(13,480,502)		
Fund Balances, Beginning of Year	<u>124,193,257</u>	<u>124,193,257</u>	<u>124,193,257</u>		
Fund Balances, End of Period	<u>\$ 130,691,475</u>	<u>\$ 130,453,565</u>	<u>\$ 179,990,055</u>	<u>\$ 49,536,490</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION****For the Eleven Months Ended August 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	\$ 369,745,163	\$ 34,222,958	\$ 403,952,015
Expenditures	282,746,785	47,703,461	330,450,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	86,998,378	(13,480,503)	73,501,769
Other Financing Sources (Uses)			
Transfers in	3,343,976	16,109	3,360,085
Transfers (out)	(41,000,054)	-	(41,000,054)
Proceeds from debt issuance	19,935,000	-	19,935,000
Other Financing Sources (Uses)	(17,721,078)	16,109	(17,704,969)
Net Change in Fund Balance	69,277,300	(13,464,394)	55,796,800
Fund Balance, Beginning of Year			124,193,258
Fund Balance, End of Period			<u>\$ 179,990,058</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Eleven Months Ended August 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	\$ 91,706,337	\$ (326,883)	100%
Intergovernmental	1,723,750	1,723,750	4,173,762	2,450,012	242%
Earnings on investments	26,000	26,000	2,041,416	2,015,416	7852%
Miscellaneous	1,297,048	1,297,048	455,888	(841,160)	35%
Total Revenues	95,080,018	95,080,018	98,377,403	3,297,385	103%
Expenditures					
Debt Service:					
Principal	68,212,011	68,212,011	47,780,633	20,431,378	70%
Interest and fiscal charges	31,556,930	31,556,930	33,477,187	(1,920,257)	106%
Debt issuance costs	-	-	147,495	(147,495)	0%
Total Expenditures	99,983,881	99,983,881	81,405,315	18,578,566	81%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,903,863)	(4,903,863)	16,972,088	21,875,951	
Other Financing Sources (Uses)					
Transfers in	-	-	1,226,494	1,226,494	
Total Other Financing Sources (Uses)	-	-	1,226,494	1,226,494	
Net Change in Fund Balances - Budgetary Basis	(4,903,863)	(4,903,863)	18,198,582	23,102,445	
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	\$ 33,247,708	\$ 23,102,445	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 98,377,403	\$ -	\$ 98,377,403
Expenditures	81,405,315	10,041,880	91,447,195
Excess of Revenues Over Expenditures	16,972,088	(10,041,880)	6,930,208
Other Financing Sources (uses)	1,226,494	10,257,578	11,484,072
Net Change in Fund Balance	18,198,582	215,698	18,414,280
Fund Balance, Beginning of Year			15,049,126
Fund Balance, End of Period			\$ 33,463,406

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Eleven Months Ended August 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	\$ 17,716,212	\$ (84,598)	100%
Fines and fees	7,488,058	7,488,058	5,749,270	(1,738,788)	77%
Earnings on investments	10,000	10,000	515,411	505,411	5154%
Miscellaneous	220,000	220,000	203,703	(16,297)	93%
Total Revenues	25,518,868	25,518,868	24,326,866	(1,192,002)	95%
Expenditures					
Current:					
Salaries and personnel costs	12,425,799	12,425,799	10,066,894	2,358,905	81%
Operating costs	15,735,720	15,754,720	12,906,512	2,848,208	82%
Information technology costs	15,996	26,996	20,724	6,272	77%
Capital acquisitions	197,664	167,664	100,204	67,460	60%
Total Expenditures	28,375,179	28,375,179	23,094,334	5,280,845	81%
Net Change in Fund Balances - Budgetary Basis	(2,856,311)	(2,856,311)	1,232,532	4,088,843	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1	-	
Fund Balances, Beginning of Year	9,220,507	7,923,318	7,923,318	-	
Fund Balances, End of Period	\$ 6,364,196	\$ 5,067,007	\$ 9,155,851	\$ 4,088,844	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 24,326,866	\$ -	\$ 24,326,866
Expenditures	23,094,334	(1)	23,094,333
Net Change in Fund Balance	1,232,532	1	1,232,533
Fund Balance, Beginning of Year			7,923,318
Fund Balance, End of Period			\$ 9,155,851

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eleven Months Ended August 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	\$ 10,241,502	\$ (203,685)	98%
Earnings on investments	15,000	15,000	797,961	782,961	5320%
Miscellaneous	95,000	95,000	131,174	36,174	138%
Total Revenues	10,555,187	10,555,187	11,170,637	615,450	106%
Expenditures					
Current:					
Salaries and personnel costs	7,502,305	7,502,305	6,229,929	1,272,376	83%
Operating costs	3,263,223	3,246,374	2,205,031	1,041,343	68%
Information technology costs	4,100	19,425	4,806	14,619	25%
Capital acquisitions	58,980	58,980	31,397	27,583	53%
Total Expenditures	10,828,608	10,827,084	8,471,163	2,355,921	78%
Net Change in Fund Balances - Budgetary Basis	(273,421)	(271,897)	2,699,474	2,971,371	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(3,094,944)	-	
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	\$ 15,939,923	\$ (123,573)	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,170,637	\$ 53,066	\$ 11,223,703
Expenditures	8,471,163	3,148,010	11,619,173
Net Change in Fund Balance	2,699,474	(3,094,944)	(395,470)
Fund Balance, Beginning of Year			16,335,393
Fund Balance, End of Period			\$ 15,939,923

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
August 31, 2023

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 608,927	\$ 20,069,753
Prepaid expenses	133,760	
Due from other funds	-	6,272,118
Due from component units	-	-
Other receivables	488,685	27,718
Total Current Assets	<u>1,231,372</u>	<u>26,369,589</u>
Noncurrent Assets:		
Capital assets, not being depreciated	3,096,436	-
Capital assets, net of accumulated depreciation	-	520,697
Total Noncurrent Assets	<u>3,096,436</u>	<u>520,697</u>
Total Assets	<u>4,327,808</u>	<u>26,890,286</u>
Liabilities		
Current Liabilities:		
Accounts payable	98,820	
Benefits payable	426,887	3,333,792
Retainage payable	143,610	-
Due to other funds	3,452,826	194,886
Unearned revenues	426,745	-
Total Current Liabilities	<u>4,548,888</u>	<u>3,528,678</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,978,653
Total Noncurrent Liabilities	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>4,548,888</u>	<u>9,507,331</u>
Net Position		
Net investment in capital assets	-	520,697
Unrestricted	<u>(221,079)</u>	<u>16,862,258</u>
Total Net Position	<u>\$ (221,079)</u>	<u>\$ 17,382,955</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,766,469	\$ 72,533,489
Total Operating Revenues	<u>1,766,469</u>	<u>72,533,489</u>
Operating Expenses		
Contractual services	1,927,493	7,308,804
Supplies	31,260	
Other	28,795	
Benefits provided	-	79,927,680
Depreciation	-	36,717
Capital outlay	-	-
Total Operating Expenses	<u>1,987,548</u>	<u>87,273,201</u>
Operating Income	(221,079)	(14,739,712)
Non-Operating Revenues		
Earnings on investments	-	6,560
Total Non-Operating Revenues	<u>-</u>	<u>6,560</u>
(Loss) before transfers	(221,079)	(14,733,152)
Transfers in		<u>19,935,000</u>
Change in Net Position	(221,079)	5,201,848
Total Net Position, Beginning of Year	<u>-</u>	<u>12,181,107</u>
Total Net Position, End of Period	<u>\$ (221,079)</u>	<u>\$ 17,382,955</u>

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

	Business-Type Activities Enterprise	Activities Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 1,704,529	\$ 71,869,689
Payment of benefits	-	(79,927,680)
Payments for services	(1,595,602)	(5,544,180)
Net Cash Provided (Used) by Operating Activities	108,927	(13,602,171)
Cash Flows from Investing Activities:		
Interest earned on investments	-	6,560
Net Cash Provided by Investing Activities	-	6,560
Cash Flows from Non-Capital Financing Activities:		
Transfers from other funds	500,000	19,935,000
Net Cash Provided by Non-Capital Financing Activities	500,000	19,935,000
Net Cash Flows from Capital Related Financing Activities		
Transfers from other funds	2,952,826	
Purchase of capital assets	(2,952,826)	(10,038)
Net Cash (Used) by Capital and Related Financing Activities	-	(10,038)
Net Increase (Decrease) in Cash and Cash Equivalents	608,927	6,329,351
Cash and Cash Equivalents, Beginning of Year	-	13,740,402
Cash and Cash Equivalents, End of Period	\$ 608,927	\$ 20,069,753
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ (221,079)	\$ (14,739,712)
Adjustments to operations:		
Depreciation	-	36,717
Change in assets and liabilities:		
Decrease (Increase) in prepaid expenses	(133,761)	1,880,115
Decrease (Increase) in due from other funds	-	(708,199)
Decrease (Increase) in other receivables	(488,685)	44,399
Increase (Decrease) in due to other funds	-	(115,491)
Increase (Decrease) in accounts payable	98,820	-
Increase (Decrease) benefits payable	426,887	-
Increase (Decrease) in unearned revenue	426,745	-
Total Adjustments	330,006	1,137,541
Net Cash Provided (Used) by Operating Activities	\$ 108,927	\$ (13,602,171)

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,699,391	\$ 13,370,362	\$ 20,069,753
Due from other funds	5,010,927	1,261,191	6,272,118
Other receivables	-	27,718	27,718
Total Current Assets	<u>11,710,318</u>	<u>14,659,271</u>	<u>26,369,589</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	520,697	-	520,697
Total Noncurrent Assets	<u>520,697</u>	<u>-</u>	<u>520,697</u>
Total Assets	<u>12,231,015</u>	<u>14,659,271</u>	<u>26,890,286</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,333,792	3,333,792
Due to other funds	194,886	-	194,886
Total Current Liabilities	<u>194,886</u>	<u>3,333,792</u>	<u>3,528,678</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,978,653	-	5,978,653
Total Noncurrent Liabilities	<u>5,978,653</u>	<u>-</u>	<u>5,978,653</u>
Total Liabilities	<u>6,173,539</u>	<u>3,333,792</u>	<u>9,507,331</u>
Net Position			
Net investment in capital assets	520,697	-	520,697
Unrestricted	<u>5,536,779</u>	<u>11,325,479</u>	<u>16,862,258</u>
Total Net Position	<u>\$ 6,057,476</u>	<u>\$ 11,325,479</u>	<u>\$ 17,382,955</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 64,601,732	\$ 7,931,757	\$ 72,533,489
Total Operating Revenues	<u>64,601,732</u>	<u>7,931,757</u>	<u>72,533,489</u>
Operating Expenses			
Contractual services	6,705,146	603,658	7,308,804
Benefits provided	71,852,507	8,075,173	79,927,680
Depreciation	36,717	-	36,717
Total Operating Expenses	<u>78,594,370</u>	<u>8,678,831</u>	<u>87,273,201</u>
Operating Income (Loss)	(13,992,638)	(747,074)	(14,739,712)
Non-Operating Revenues			
Earnings on investments	6,560	-	6,560
Total Non-Operating Revenues	<u>6,560</u>	<u>-</u>	<u>6,560</u>
Loss before transfers	(13,986,078)	(747,074)	(14,733,152)
Transfers in	<u>19,935,000</u>	<u>-</u>	<u>19,935,000</u>
Change in Net Position	5,948,922	(747,074)	5,201,848
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>\$ 6,057,476</u>	<u>\$ 11,325,479</u>	<u>\$ 17,382,955</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 64,324,698	\$ 7,544,991	\$ 71,869,689
Payment of benefits	(71,852,507)	(8,075,173)	(79,927,680)
Payments for services	(6,755,015)	1,210,835	(5,544,180)
Net Cash Provided (Used) by Operating Activities	(14,282,824)	680,653	(13,602,171)
Cash Flows from Investing Activities:			
Interest earned on investments	6,560	-	6,560
Net Cash Provided by Investing Activities	6,560	-	6,560
Cash Flows from Non-Capital Financing Activities:			
Transfers from other funds	19,935,000	-	19,935,000
Net Cash Provided by Non-Capital Financing Activities	19,935,000	-	19,935,000
Net Increase (Decrease) in Cash and Cash Equivalents	5,648,698	680,653	6,329,351
Cash and Cash Equivalents, Beginning of Year	1,050,694	12,689,708	13,740,402
Cash and Cash Equivalents, End of Period	\$ 6,699,392	\$ 13,370,361	\$ 20,069,753
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (13,992,638)	\$ (747,074)	\$ (14,739,712)
Adjustments to operations:			
Depreciation	36,717	-	36,717
Change in assets and liabilities:			
Decrease (Increase) in prepaid expenses	-	1,880,115	1,880,115
Decrease (Increase) in due from other funds	(321,432)	(386,767)	(708,199)
Decrease (Increase) in other receivables	44,398	1	44,399
(Increase) in due from other component units	-	-	-
Increase (Decrease) in due to other funds	(49,869)	(65,622)	(115,491)
Increase (Decrease) in benefits payable	-	-	-
Total Adjustments	(290,186)	1,427,727	1,137,541
Net Cash Provided (Used) by Operating Activities	\$ (14,282,824)	\$ 680,653	\$ (13,602,171)

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
August 31, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ -	\$ 59,942,537
Investments	26,021,761	-
Total Assets	<u>26,021,761</u>	<u>59,942,537</u>
Liabilities		
Due to other governments		5,746,207
Due to others	-	564,535
Total Liabilities	<u>-</u>	<u>6,310,742</u>
Net Position		
Restricted for court activities		52,882,201
Restricted for tax collection		749,594
Restricted for benefits	26,021,761	
Total Net Position	<u>\$ 26,021,761</u>	<u>\$ 53,631,795</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 43,119,463
Property tax collections	-	1,589,510,432
Employer contributions	25,578,423	
Earnings of investments	443,338	1,479,450
Total Additions	<u>26,021,761</u>	<u>1,634,109,345</u>
Deductions		
Court activities		26,221,462
Property tax disbursements		1,589,452,190
Total Deductions	<u>-</u>	<u>1,615,673,652</u>
Change in fiduciary net position	26,021,761	18,435,693
Net Position - Beginning of Year	<u>-</u>	<u>35,196,102</u>
Net Position - End of Period	<u>\$ 26,021,761</u>	<u>\$ 53,631,795</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 40,140,158	\$ 13,306,578	\$ 6,495,801	\$ 59,942,537
Total Assets	<u>40,140,158</u>	<u>13,306,578</u>	<u>6,495,801</u>	<u>59,942,537</u>
Liabilities				
Due to other governments	-	-	5,746,207	5,746,207
Due to others	<u>331,035</u>	<u>233,500</u>	<u>-</u>	<u>564,535</u>
Total Liabilities	<u>331,035</u>	<u>233,500</u>	<u>5,746,207</u>	<u>6,310,742</u>
Net Position				
Restricted for court activities	39,809,123	13,073,078	-	52,882,201
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>749,594</u>	<u>749,594</u>
Total Net Position	<u>\$ 39,809,123</u>	<u>\$ 13,073,078</u>	<u>\$ 749,594</u>	<u>\$ 53,631,795</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 36,325,599	\$ 6,793,864	\$ -	\$ 43,119,463
Property tax collections	-	-	1,589,510,432	1,589,510,432
Earnings of investments	1,099,411	380,039	-	1,479,450
Total Additions	37,425,010	7,173,903	1,589,510,432	1,634,109,345
Deductions				
Court activities	18,898,012	7,323,450	-	26,221,462
Property tax disbursements	-	-	1,589,452,190	1,589,452,190
Total Deductions	18,898,012	7,323,450	1,589,452,190	1,615,673,652
Change in fiduciary net position	18,526,998	(149,547)	58,242	18,435,693
Net Position - Beginning of Year	21,282,125	13,222,625	691,352	35,196,102
Net Position - End of Period	\$ 39,809,123	\$ 13,073,078	\$ 749,594	\$ 53,631,795

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
August 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	\$ 8,379	\$ 146,227,531	\$ 78,038,828	\$ 783,384	\$ 800	\$ 230,822,302
Investments	-	-	16,450,584	7,132,273	-	-	23,582,857
Miscellaneous receivables	46,035	-	42,611	-	-	-	88,646
Capital assets, not being depreciated	-	-	108,143,020	44,315,322	-	-	152,458,342
Capital assets, net of accumulated depreciation	-	-	199,706,722	133,864,193	-	-	333,570,915
Total Assets	5,809,415	8,379	470,570,468	263,350,616	783,384	800	740,523,062
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	2,071,005	-	-	-	2,071,005
Total Deferred Outflows of Resources	-	-	2,071,005	-	-	-	2,071,005
Liabilities							
Accounts payable and accrued expenses	15,364	-	-	-	1,500	-	16,864
Retainage payable	-	-	3,340,920	1,080,488	-	-	4,421,408
Due to primary government	-	-	-	12	-	-	12
Accrued interest payable	37,013	-	881,033	505,752	-	-	1,423,798
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	11,264,388	-	254,757,944	185,152,328	-	-	451,174,660
Total Liabilities	11,316,765	-	269,054,897	189,198,580	1,500	-	469,571,742
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	9,205,288	-	-	9,205,288
Total Deferred Inflows of Resources	-	-	-	9,205,288	-	-	9,205,288
Net Position (Deficit)							
Net investment in capital assets	-	-	70,730,496	(16,273,138)	-	-	54,457,358
Debt service	-	-	19,942,050	10,163,378	-	-	30,105,428
Unrestricted	(5,507,350)	8,379	112,914,030	71,056,508	781,884	800	179,254,251
Total Net Position (Deficit)	\$ (5,507,350)	\$ 8,379	\$ 203,586,576	\$ 64,946,748	\$ 781,884	\$ 800	\$ 263,817,037

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 Eleven Months Ended August 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	\$ 17,114,136	\$ 45,831,842	\$ -	\$ -	\$ -
Interest on long-term debt	10,318,276	-	-	-	-
Debt service fees	5,750	-	-	-	-
Total Fort Bend County Toll Road Authority	27,438,162	45,831,842	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	14,044,547	30,733,088	12,858	-	-
Interest on long-term debt	5,968,150	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	20,012,697	30,733,088	12,858	-	-
Fort Bend County Industrial Development Corporation					
General administration	(5,360)	-	-	-	-
Corporation	(5,360)	-	-	-	-
Totals Component Units	\$ 47,445,499	\$ 76,564,930	\$ 12,858	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	20
Total General Revenues				-	20
Changes in Net Position (Deficit)				-	20
Net Position (Deficit), Beginning of Year, as restated				(5,507,350)	8,359
Net Position (Deficit), End of Period				\$ (5,507,350)	\$ 8,379

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 Eleven 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	\$ 28,717,706	\$ -	\$ -	\$ -	\$ 28,717,706
Interest on long-term debt	(10,318,276)	-	-	-	(10,318,276)
Debt service fees	(5,750)	-	-	-	(5,750)
Total Fort Bend County Toll Road Authority	18,393,680	-	-	-	18,393,680
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	16,701,399	-	-	16,701,399
Interest on long-term debt	-	(5,968,150)	-	-	(5,968,150)
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	10,733,249	-	-	10,733,249
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	5,360	5,360
Corporation	-	-	-	5,360	5,360
Totals Component Units	18,393,680	10,733,249	-	5,360	29,132,289
General Revenues:					
Property Taxes					-
Earnings on investments	6,938,446	3,589,886		3	10,528,355
Total General Revenues	6,938,446	3,589,886	-	3	10,528,355
Changes in Net Position (Deficit)	25,332,126	14,323,135	-	5,363	39,660,644
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	\$ 203,586,576	\$ 64,946,748	\$ 781,884	\$ 800	\$ 263,817,037

Note (1): The monthly financial statements of Fort Bend County Housing Finance Corporation and the East Fort Bend County Development Authority are not maintained by the County and are only included in the year end reporting process as the information is typically not available to review during the year. In the following financial statements, only the position of the entities as of the last fiscal year are shown.

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

Other Financial Information

FORT BEND COUNTY, TEXAS

SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS

August 31, 2023

Cash and Investments	Governmental Funds	Internal Service Funds	Totals Governmental Activities	Business-Type Activities	Fiduciary Funds	Discretely Presented Component Units
Cash deposits	\$ 1,584,442	\$ 20,069,753	\$ 21,654,195	\$ 608,927	\$ 13,794,463	2,544,278
Investment pools:						
LOGIC	60,489,693	-	60,489,693	-	-	14,220,404
TexPool	-	-	-	-	-	5,180,507
Texas CLASS	269,979,523	-	269,979,523	-	46,148,074	201,145,360
Texas Range	2,619	-	2,619	-	-	1,124
Fidelity Gov Port III FCGXX	-	-	-	-	-	7,730,629
Totals cash and cash equivalents	332,056,277	20,069,753	352,126,030	608,927	59,942,537	230,822,302
Investments						
Government Securities						
US Treasury Bills	-	-	-	-	-	-
Federal Home Loan Bank	-	-	-	-	-	23,582,857
PFM Mutual Funds	-	-	-	-	26,021,761	-
Commercial Paper	113,207,318	-	113,207,318	-	-	-
Total Cash and Investments	\$ 445,263,595	\$ 20,069,753	\$ 465,333,348	\$ 608,927	\$ 85,964,298	\$ 254,405,159

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

Page 1 of 2

Original Issue	Description	Interest Rate %	Mature s	Debt Outstanding	Principal and Interest to Retirement
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 6,035,000	\$ 6,575,000
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	32,675,000	40,933,950
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	61,095,000	74,299,750
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	52,930,000	69,812,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	66,515,000	84,115,075
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	12,270,000	14,091,330
47,550,000	* Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	27,370,000	32,359,250
4,952,549	* Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,502,725	4,278,218
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	44,550,000	61,552,700
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	30,075,000	44,437,500
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	50,710,000	84,872,500
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	23,955,000	32,395,700
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	30,760,000	36,277,902
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	20,510,000	28,953,250
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	23,615,000	31,513,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,955,000	74,227,000
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	32,635,000	49,325,300
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	82,130,000	161,681,821
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	33,775,000	53,783,389
Total General Obligation Bonds				<u>\$ 678,062,725</u>	<u>\$ 985,484,785</u>

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

Page 2 of 2

Original Issue	Description	Interest Rate %	Mature s	Debt Outstanding	Principal and Interest to Retirement
Notes Payable					
\$3,808,978	Mobility Tax Note, Series 2017	2.36%	2023	595,978	\$ 602,861
13,000,000	Tax Note Series 2020	1.06%	2027	7,770,000	7,977,071
3,384,000	Revenue Anticipation Notes, Series 2022	3.50%	2029	2,777,000	3,197,945
30,000,000	Tax Note Series 2022	3.50%	2029	30,000,000	33,781,750
19,895,000	Tax Anticipation Notes, Series 2023	5.00%	2024	19,935,000	20,643,800
Total Tax Notes				<u>\$ 61,077,978</u>	<u>\$ 66,203,428</u>
Capital Financing					
\$100,140,000	EPICenter Financing	4.00% - 5.00%	2050	100,140,000	169,046,925
21,640,739	Axon Tasers and Cameras financing	2.297%	2031	18,767,682	20,658,803
806,885	Server upgrades	4.40%	2023	-	-
2,300,921	Phone system	3.19%	2024	506,272	551,323
771,512	Stealth Watch Server	3.26%	2024	159,374	164,573
4,861,625	Network Refresh	2.960%	2026	3,001,615	3,181,039
				<u>122,574,943</u>	<u>193,602,663</u>
Leases					
828,281	Elections Warehouse	2.467%	2024	81,019	81,516
209,229	Mailing Equipment	2.467%	2026	108,222	112,676
129,121	Building rentals	2.297%	2024	70,392	71,070
239,021	Land Lease	2.297%	2046	143,383	150,020
				<u>403,016</u>	<u>415,282</u>
Technology Financing (SBITA)					
4,411,721	Jail Software SBITA	2.297%	2027	3,660,663	6,079,604
1,909,773	Micorsoft Agreement	2.297%	2024	936,219	966,243
301,175	Solid Border Rapid 7	2.297%	2023	-	-
999,465	Enterprise	2.297%	2024	489,702	505,407
288,914	eCivis	2.297%	2025	187,829	197,000
				<u>5,274,413</u>	<u>7,748,254</u>

STATISTICAL SECTION

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

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

August 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**

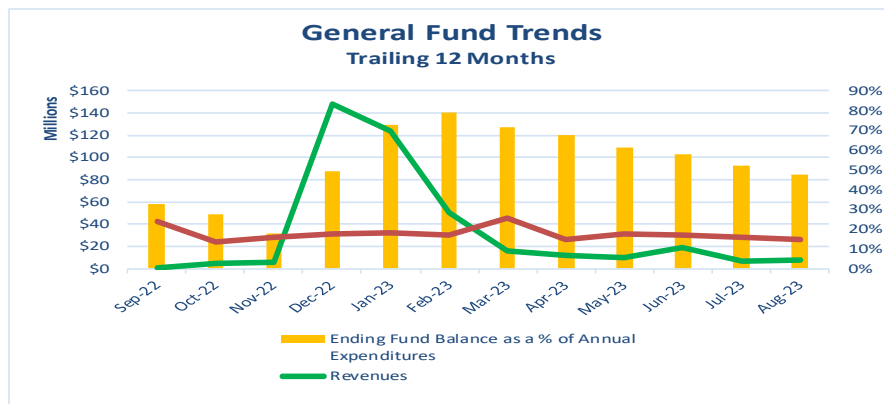
	Fiscal Year				Eleven Months Ended August 31,
	2019	2020	2021	2022	2023
Revenues					
Property taxes	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 431,630,363
Sales taxes	10,053,417	11,311,261	15,548,188	20,798,649	15,122,504
Fees and fines	56,771,556	54,616,040	62,746,442	58,437,797	51,903,693
Intergovernmental	73,767,851	117,990,600	211,214,727	141,312,802	68,808,864
Earnings on investments	7,928,027	4,465,242	1,340,447	4,394,399	20,413,041
Miscellaneous	8,688,396	33,493,967	11,515,646	25,357,069	21,456,653
Total Revenues	466,602,337	546,692,991	643,321,928	613,680,076	609,335,118
Expenditures					
Current:					
General administration	64,552,332	94,150,791	61,077,477	74,181,321	82,093,522
Financial administration	9,710,496	9,750,632	10,609,737	12,273,874	12,053,106
Administration of justice	108,300,831	100,575,084	112,256,330	122,037,405	122,763,597
Construction and maintenance	80,471,847	70,286,117	61,002,603	71,853,587	82,102,319
Health and human services	46,203,981	98,986,030	190,368,247	124,595,962	74,071,377
Cooperative services	1,179,033	1,127,235	1,179,974	1,233,514	1,052,839
Public safety	63,721,924	49,965,530	69,554,154	77,451,762	72,845,253
Parks and recreation	4,304,281	3,588,017	4,446,139	5,272,880	6,521,480
Libraries and education	18,626,830	17,822,524	18,510,542	19,236,943	18,364,336
Capital Outlay	80,497,157	101,302,683	232,434,131	112,403,997	82,479,279
Debt Service:					
Principal	28,071,000	43,197,215	39,125,428	40,193,430	48,262,633
Interest and fiscal charges	22,225,013	23,505,432	26,669,690	31,100,501	33,622,762
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	637,590,607
(Deficiency) of Revenues					
(Under) Expenditures	(61,618,275)	(68,658,830)	(184,310,083)	(78,932,733)	(28,255,489)
Other Financing Sources (Uses)					
Transfers in	16,290,672	23,637,372	23,747,768	17,275,591	25,462,588
Transfers (out)	(16,290,672)	(23,637,372)	(23,747,768)	(17,275,591)	(45,397,589)
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	10,041,881
Total Other Financing Sources (Uses)	41,554,883	115,732,085	180,447,979	116,185,366	168,524,071
Net Change in Fund Balances	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 140,268,582
Debt Service as a Percentage of					
Noncapital Expenditures	11.23%	12.98%	11.05%	12.29%	14.75%

August 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

	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23	2/28/23
Revenues						
Property taxes	\$ 125,651	\$ 78,318	\$ (123,016)	\$ 140,750,007	\$ 117,164,547	\$ 43,352,937
Fines and fees	3,912,463	2,183,403	2,751,576	2,683,963	2,616,629	3,191,779
Intergovernmental	5,151,393	891,313	1,082,430	2,278,162	2,213,178	1,108,394
Earnings on investments	445,022	499,783	362,054	355,890	781,500	1,003,649
Miscellaneous	1,647,018	1,126,690	1,424,147	1,672,388	1,251,453	1,478,545
Total Revenues	11,281,547	4,779,507	5,497,191	147,740,410	124,027,307	50,135,304
Expenditures						
Current:						
General administration	6,445,143	4,309,460	4,687,960	6,264,325	12,013,060	5,199,884
Financial administration	1,339,613	1,064,788	1,074,748	1,102,787	1,138,372	1,030,756
Administration of justice	11,107,262	7,860,431	8,124,001	8,535,731	8,130,116	8,649,100
Construction and maintenance	639,584	280,702	291,049	300,811	304,931	306,883
Health and human services	7,386,348	3,224,028	3,395,285	3,372,923	5,236,358	4,170,955
Cooperative services	191,164	72,709	70,819	72,517	68,521	71,208
Public safety	8,396,303	5,340,175	5,744,324	6,636,935	5,998,032	5,704,608
Parks and recreation	473,113	316,795	343,098	572,721	363,887	369,391
Libraries and education	2,346,890	1,365,069	1,413,255	1,676,930	1,567,511	1,734,998
Capital Outlay	633,455	389,975	51,646	277,192	309,502	429,671
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	38,958,875	24,224,132	25,196,185	28,812,872	35,130,290	27,667,454
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(27,677,328)	(19,444,625)	(19,698,994)	118,927,538	88,897,017	22,467,850
Other Financing Sources (Uses)						
Transfers in	1,720	-	-	-	-	189,045
Transfers (out)	-	-	(17,492,009)	-	-	(189,045)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,720	-	(17,492,009)	-	-	-
Net Change in Fund Balances	(27,675,608)	(19,444,625)	(37,191,003)	118,927,538	88,897,017	22,467,850
Fund Balances, Beginning of Period	151,868,866	124,193,262	104,748,637	67,557,634	186,485,172	275,382,189
Fund Balances, End of Period	\$ 124,193,262	\$ 104,748,637	\$ 67,557,634	\$ 186,485,172	\$ 275,382,189	\$ 297,850,039



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

Page 2 of 2

	3/31/23	4/30/23	5/31/23	6/30/23	7/31/23	8/31/23
Revenues						
Property taxes	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439	\$ 641,124	\$ 178,753
Fines and fees	3,640,279	3,212,235	3,503,265	10,214,683	3,145,287	4,547,833
Intergovernmental	4,503,113	3,990,801	2,760,138	5,094,194	713,099	1,032,041
Earnings on investments	1,396,188	1,136,842	925,622	652,014	1,108,071	893,577
Miscellaneous	1,662,640	1,065,630	1,847,109	1,504,812	1,245,969	1,233,332
Total Revenues	16,513,762	11,887,819	9,869,484	18,762,142	6,853,550	7,885,536
Expenditures						
Current:						
General administration	17,504,583	3,948,574	5,509,453	7,389,454	6,039,468	5,998,937
Financial administration	1,163,230	1,018,314	1,263,179	977,198	1,162,432	987,486
Administration of justice	9,848,806	8,466,260	9,587,698	8,841,450	8,050,663	8,189,187
Construction and maintenance	362,889	311,023	356,499	350,168	299,841	294,550
Health and human services	4,529,876	3,900,714	4,726,326	3,613,604	3,891,158	4,632,406
Cooperative services	234,286	77,101	90,689	74,007	148,148	72,834
Public safety	7,348,456	6,049,868	6,901,255	6,450,659	6,289,948	6,285,198
Parks and recreation	413,289	341,198	438,234	359,706	346,917	714,703
Libraries and education	1,932,313	1,648,522	2,010,281	1,686,812	1,655,274	1,608,252
Capital Outlay	953,366	61,864	1,107,808	324,419	287,626	290,853
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	44,291,094	25,823,438	31,991,422	30,067,477	28,171,475	29,074,406
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(27,777,332)	(13,935,619)	(22,121,938)	(11,305,335)	(21,317,925)	(21,188,870)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	3,171,040
Transfers (out)	-	-	(3,384,000)	(19,935,000)	-	-
Debt issuance	-	-	-	19,935,000	-	-
Total Other Financing Sources (Uses)	-	-	(3,384,000)	-	-	3,171,040
Net Change in Fund Balances	(27,777,332)	(13,935,619)	(25,505,938)	(11,305,335)	(21,317,925)	(18,017,830)
Fund Balances, Beginning of Period	297,850,039	270,072,707	256,137,088	230,631,150	219,325,815	198,007,890
Fund Balances, End of Period	\$ 270,072,707	\$ 256,137,088	\$ 230,631,150	\$ 219,325,815	\$ 198,007,890	\$ 179,990,060

