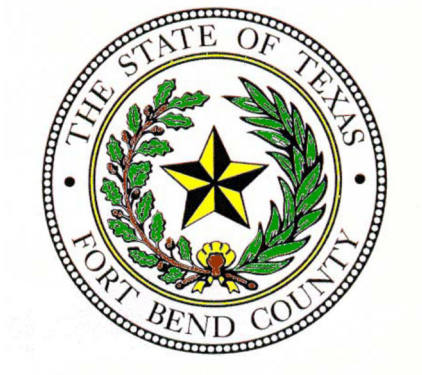


**FORT BEND COUNTY, TEXAS  
MONTHLY FINANCIAL REPORTS  
(Unaudited and Unadjusted)**

**For the Three Months Ended December 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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**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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## COUNTY AUDITOR

### Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

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Ed.Sturdivant@fortbendcountytexas.gov

April 16, 2024

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

The Monthly Financial Report (the "MFR") for the Three Months Ended December 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 Three Months for additional analysis.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**December 31, 2023**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 274,548,466	\$ 215,679	\$ 274,764,145	\$ 78,406,131
Investments	155,658,400	-	155,658,400	193,091,355
Receivables:				
Taxes, net	453,255,363	-	453,255,363	-
Grants	6,321,312	-	6,321,312	-
Fines and fees	42,675,532	-	42,675,532	-
Other	32,563,022	142,084	32,705,106	31,302
Internal Balances	4,653,095	(4,653,095)	-	-
Prepaid items	2,419,449	137,334	2,556,783	-
Due from component units	3,866,790	-	3,866,790	-
Capital assets, not being depreciated	700,482,148	-	700,482,148	131,537,280
Capital assets, net of accumulated depreciation	2,852,055,640	3,572,342	2,855,627,982	355,862,021
<b>Total Assets</b>	<b>4,528,499,217</b>	<b>(585,656)</b>	<b>4,527,913,561</b>	<b>758,928,089</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	1,672,310	-	1,672,310	1,643,432
Deferred outflows related to post-employment benefits	158,688,848	-	158,688,848	-
<b>Total Deferred Outflows of Resources</b>	<b>160,361,158</b>	<b>-</b>	<b>160,361,158</b>	<b>1,643,432</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	16,341,375	136,189	16,477,564	38,676
Retainage payable	5,359,409	(30)	5,359,379	3,725,921
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	52,968,767	388,571	53,357,338	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	3,866,791
Due to other governments	6,747,666	-	6,747,666	-
<b>Long-term Liabilities:</b>				
Long-term liabilities due within one-year	79,352,384	-	79,352,384	12,535,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	984,224,369	-	984,224,369	447,518,184
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
<b>Total Liabilities</b>	<b>1,558,942,712</b>	<b>524,730</b>	<b>1,559,467,442</b>	<b>469,076,973</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	8,444,231
Deferred inflows related to post-employment benefits	359,793,610	-	359,793,610	-
<b>Total Deferred Inflows of Resources</b>	<b>359,793,610</b>	<b>-</b>	<b>359,793,610</b>	<b>8,444,231</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,637,657,370	-	2,637,657,370	52,966,518
Restricted for:				
Debt service	64,480,025	-	64,480,025	30,540,811
Construction and maintenance	99,308,035	-	99,308,035	-
Other	35,178,802	-	35,178,802	-
Unrestricted	(66,500,179)	(1,110,386)	(67,610,565)	199,542,988
<b>Total Net Position</b>	<b>\$ 2,770,124,053</b>	<b>\$ (1,110,386)</b>	<b>\$ 2,769,013,667</b>	<b>\$ 283,050,317</b>

**FORT BEND COUNTY, TEXAS**
**STATEMENT OF ACTIVITIES**
**For the Three Months Ended December 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	\$ 19,191,905	\$ 1,755,490	\$ 338,473	\$ -
Financial administration	3,922,054	243,894	-	-
Administration of justice	34,954,103	2,678,647	2,968,683	-
Construction and maintenance	34,552,797	730,753	-	68,010
Health and human services	13,359,254	3,606,676	3,753,422	-
Cooperative services	284,741	-	-	-
Public safety	30,514,455	4,697,173	1,321,533	-
Parks and recreation	3,431,844	55,295	160,000	-
Libraries and education	5,283,711	26,695	10,580	-
Interest on long-term debt	1,121,448	-	-	-
Total governmental activities	146,616,312	13,794,623	8,552,691	68,010
Business-Type Activities				
EPICenter Operations	2,077,323	1,150,505	175,000	-
Total Primary Government	\$ 148,693,635	\$ 14,945,128	\$ 8,727,691	\$ 68,010
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	10,548,483	8,658,551	-	-
FB Grand Parkway Toll Road Authority	3,333,762	6,048,990	-	16,482
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 13,882,245	\$ 14,707,541	\$ -	\$ 16,482



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Three Months Ended December 31, 2023**

Page 2 of 2

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (17,097,942)		\$ (17,097,942)	
Financial administration	(3,678,160)		(3,678,160)	
Administration of justice	(29,306,773)		(29,306,773)	
Construction and maintenance	(33,754,034)		(33,754,034)	
Health and human services	(5,999,156)		(5,999,156)	
Cooperative services	(284,741)		(284,741)	
Public safety	(24,495,749)		(24,495,749)	
Parks and recreation	(3,216,549)		(3,216,549)	
Libraries and education	(5,246,436)		(5,246,436)	
Interest on long-term debt	(1,121,448)		(1,121,448)	
<b>Total governmental activities</b>	<u>(124,200,988)</u>		<u>(124,200,988)</u>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ (751,818)	(751,818)	
<b>Total Primary Government</b>	<u>(124,200,988)</u>	<u>(751,818)</u>	<u>(124,952,806)</u>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				(1,889,932)
FB Grand Parkway Toll Road Authority				2,731,710
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
<b>Total Component Units</b>				<u>841,778</u>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	460,986,634	-	460,986,634	-
Sales taxes	1,438,970	-	1,438,970	-
Earnings on investments	6,057,381	-	6,057,381	3,967,645
Miscellaneous	2,726,400	-	2,726,400	-
<b>Total General Revenues</b>	<u>471,209,385</u>	<u>-</u>	<u>471,209,385</u>	<u>3,967,645</u>
Changes in Net Position	347,008,397	(751,818)	346,256,579	4,809,423
<b>Net Position, Beginning of Year, as restated</b>	<u>2,423,115,656</u>	<u>(358,568)</u>	<u>2,422,757,088</u>	<u>278,338,919</u>
<b>Net Position, End of Period</b>	<u>\$ 2,770,124,053</u>	<u>\$ (1,110,386)</u>	<u>\$ 2,769,013,667</u>	<u>\$ 283,050,317</u>

December 31, 2023 Monthly Financial Report

**FORT BEND COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS****December 31, 2023****Page 1 of 2**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 6,950,324	\$ 18,801,900	\$ 144,107,114	\$ 26,420,743
Investments	48,562,384	18,598,890	-	20,151,569
Taxes receivable, net	314,745,452	108,248,910	-	-
Grants receivable	4,326,760	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	345,123	30,915,696	66,818	-
Due from other funds	48,863,703	437,369	-	-
Due from component units	3,866,790	-	-	-
Prepaid items	(17,417)	-	-	-
<b>Total Assets</b>	<b>\$ 470,318,651</b>	<b>\$ 177,002,765</b>	<b>\$ 144,173,932</b>	<b>\$ 46,572,312</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 6,438,075	\$ -	\$ 63,000	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	5,268,173	5,350
Due to other funds	4,967,290	-	43,319,263	132,506
Due to component units	-	-	-	-
Due to other governments	3,592,067	-	-	-
Notes payable	19,935,000	-	-	-
Unearned revenues	3,146,882	-	-	46,434,456
<b>Total Liabilities</b>	<b>38,079,314</b>	<b>-</b>	<b>48,650,436</b>	<b>46,572,312</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	314,745,452	108,248,910	-	-
Unavailable revenue-other	42,675,532	31,323,002	-	-
<b>Total Deferred Inflows of Resources</b>	<b>357,420,984</b>	<b>139,571,912</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	(17,417)	-	-	-
Restricted	7,812,988	37,430,853	95,523,496	-
Committed	6,594,318	-	-	-
Unassigned	60,428,464	-	-	-
<b>Total Fund Balances</b>	<b>74,818,353</b>	<b>37,430,853</b>	<b>95,523,496</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 470,318,651</b>	<b>\$ 177,002,765</b>	<b>\$ 144,173,932</b>	<b>\$ 46,572,312</b>

**FORT BEND COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS****December 31, 2023****Page 2 of 2**

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 19,052,979	\$ 33,356,412	\$ 248,689,472
Investments	42,318,294	26,027,262	155,658,399
Taxes receivable, net	-	30,261,001	453,255,363
Grants receivable	-	1,994,552	6,321,312
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,190,786	32,535,303
Due from other funds	-	4,548,109	53,849,181
Due from component units	-	-	3,866,790
Prepaid items	-	-	(17,417)
<b>Total Assets</b>	<b>\$ 61,388,153</b>	<b>\$ 97,378,122</b>	<b>\$ 996,833,935</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 18,339	\$ 6,519,414
Accrued payroll	-	-	-
Retainage payable	85,886	-	5,359,409
Due to other funds	352,272	3,347,978	52,119,309
Due to component units	-	-	-
Due to other governments	-	3,321,941	6,914,008
Notes payable	-	-	19,935,000
Unearned revenues	-	3,255,340	52,836,678
<b>Total Liabilities</b>	<b>438,158</b>	<b>9,943,598</b>	<b>143,683,818</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	30,508,816	453,503,178
Unavailable revenue-other	-	-	73,998,534
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>30,508,816</b>	<b>527,501,712</b>
<b>Fund Balances</b>			
Nonspendable	-	-	(17,417)
Restricted	60,949,995	56,925,708	258,643,040
Committed	-	-	6,594,318
Unassigned	-	-	60,428,464
<b>Total Fund Balances</b>	<b>60,949,995</b>	<b>56,925,708</b>	<b>325,648,405</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 61,388,153</b>	<b>\$ 97,378,122</b>	<b>\$ 996,833,935</b>



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

Total fund balances, governmental funds	\$ 325,648,405
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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.	3,552,030,188
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	527,501,716
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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, leases and technology liabilities	(952,053,363)
Deferred charges on debt refunding	1,672,310
Compensated absences	(12,827,089)
Premiums on issuance of debt	(78,761,301)
Accrued interest payable on bonds	(3,711,735)

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	(330,375,529)
Deferred outflows related to post-employment activities	158,688,848
Deferred inflows related to post-employment activities	(359,793,610)

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.	21,966,691
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Net Position of Governmental Activities	<u>\$ 2,770,124,053</u>
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**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Three Months Ended December 31, 2023****Page 1 of 2**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Revenues</b>				
Property taxes	\$ 13,173,614	\$ 4,575,400	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	8,651,586	-	-	-
Intergovernmental	4,598,458	-	-	621,121
Earnings on investments	2,517,485	531,268	657,296	715,286
Miscellaneous	4,589,631	671,130	37,353	-
<b>Total Revenues</b>	<b>33,530,774</b>	<b>5,777,798</b>	<b>694,649</b>	<b>1,336,407</b>
<b>Expenditures</b>				
Current:				
General administration	16,446,976	-	560,569	-
Financial administration	3,942,482	-	-	-
Administration of justice	26,851,682	-	166,860	-
Construction and maintenance	921,460	-	3,943,620	-
Health and human services	11,213,995	-	2,111	1,266,437
Cooperative services	255,795	-	-	-
Public safety	19,157,283	-	7,748,232	-
Parks and recreation	1,275,248	-	598,310	-
Libraries and education	4,903,999	-	-	-
<b>Capital Outlay</b>	<b>1,083,907</b>	<b>1,624,207</b>	<b>17,883,843</b>	<b>69,970</b>
<b>Debt Service:</b>				
Principal	-	3,113,899	-	-
Interest and fiscal charges	-	147,153	-	-
Debt issuance costs	-	-	934,105	-
<b>Total Expenditures</b>	<b>86,052,827</b>	<b>4,885,259</b>	<b>31,837,650</b>	<b>1,336,407</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(52,522,053)</b>	<b>892,539</b>	<b>(31,143,001)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	937,223	-	-	-
Transfers (out)	(4,436,593)	-	-	-
General obligation bonds and notes issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	1,624,207	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,499,370)</b>	<b>1,624,207</b>	<b>112,521,503</b>	<b>-</b>
Net Change in Fund Balances	(56,021,423)	2,516,746	81,378,502	-
<b>Fund Balances, Beginning of Year</b>	<b>130,839,776</b>	<b>34,914,107</b>	<b>14,144,992</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 74,818,353</b>	<b>\$ 37,430,853</b>	<b>\$ 95,523,494</b>	<b>\$ -</b>

December 31, 2023 Monthly Financial Report

**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Three Months Ended December 31, 2023****Page 2 of 2**

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ 1,264,987	\$ 19,014,001
Sales taxes	1,438,970	-	1,438,970
Fines and fees	-	1,634,130	10,285,716
Intergovernmental	-	3,039,695	8,259,274
Earnings on investments	913,752	720,648	6,055,735
Miscellaneous	-	2,006,775	7,304,889
<b>Total Revenues</b>	<b>2,352,722</b>	<b>8,666,235</b>	<b>52,358,585</b>
<b>Expenditures</b>			
Current:			
General administration	-	741,471	17,749,016
Financial administration	-	-	3,942,482
Administration of justice	-	6,996,267	34,014,809
Construction and maintenance	359,261	5,742,545	10,966,886
Health and human services	-	279,028	12,761,571
Cooperative services	-	-	255,795
Public safety	-	2,888,833	29,794,348
Parks and recreation	-	-	1,873,558
Libraries and education	-	4,494	4,908,493
<b>Capital Outlay</b>	<b>3,642</b>	<b>133,762</b>	<b>20,799,331</b>
<b>Debt Service:</b>			
Principal	-	-	3,113,899
Interest and fiscal charges	-	40,189	187,342
Debt issuance costs	-	-	934,105
<b>Total Expenditures</b>	<b>362,903</b>	<b>16,826,589</b>	<b>141,301,635</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,989,819</b>	<b>(8,160,354)</b>	<b>(88,943,050)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	4,436,593	5,373,816
Transfers (out)	-	(937,223)	(5,373,816)
General obligation bonds and notes issued	-	-	103,880,000
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	1,624,207
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,499,370</b>	<b>114,145,710</b>
 Net Change in Fund Balances	 1,989,819	 (4,660,984)	 25,202,660
<b>Fund Balances, Beginning of Year</b>	<b>58,960,176</b>	<b>61,586,692</b>	<b>300,445,743</b>
<b>Fund Balances, End of Period</b>	<b>\$ 60,949,995</b>	<b>\$ 56,925,708</b>	<b>\$ 325,648,403</b>

December 31, 2023 Monthly Financial Report

**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 Three Months Ended December 31, 2023**

Net change in fund balances - total governmental funds \$ 25,128,782

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 \$21,427,118 was exceeded by depreciation of \$32,964,223 in the current period. (11,537,103)

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. (90,844)

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	(103,880,000)
Premium on bonds issued	(8,641,503)
Leases and capital financing	(1,624,207)

Repayments:

Principal repayments	3,113,899
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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. 441,355,407

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. 3,110,088

Change in net position of governmental activities \$ 346,934,519



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

### **Special Revenue Funds**

#### **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.

#### **Aliana Management District Agreement**

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Aliana Management District for sharing sales tax receipts within the District. These funds are restricted by the interlocal agreement for capital mobility improvements within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 146.

#### **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.

#### **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.

## **FORT BEND COUNTY, TEXAS**

### **NON-MAJOR FUND DESCRIPTIONS (continued)**

#### **Special Revenue Funds (continued)**

##### **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.

**FORT BEND COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**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.

**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. Most 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.

## **FORT BEND COUNTY, TEXAS**

### ***NON-MAJOR FUND DESCRIPTIONS (continued)***

#### **Special Revenue Funds (continued)**

##### **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.

##### **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. This includes Fund 892.

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

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	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
<b>Assets</b>					
Cash and cash equivalents	\$ 3,757,986	\$ 629,637	\$ (2,182,459)	\$ 3,373,253	\$ 3,564,836
Investments	10,075,784	-	-	4,611,183	10,332,717
Taxes receivable, net	-	-	-	19,153,865	11,107,136
Grants receivable	-	-	33,274	-	-
Other receivables	-	-	17,140	22,215	1,151,431
Due from other funds	-	-	4,089,450	37,385	-
<b>Total Assets</b>	<b>\$ 13,833,770</b>	<b>\$ 629,637</b>	<b>\$ 1,957,405</b>	<b>\$ 27,197,901</b>	<b>\$ 26,156,120</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 3,500	\$ -
Due to other funds	-	30,243	787,078	433,724	(57,726)
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>30,243</b>	<b>787,078</b>	<b>437,224</b>	<b>(57,726)</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	19,153,864	11,107,136
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,153,864</b>	<b>11,107,136</b>
<b>Fund Balances:</b>					
Restricted	13,833,770	599,394	1,170,327	7,606,813	15,106,710
<b>Total Fund Balances</b>	<b>13,833,770</b>	<b>599,394</b>	<b>1,170,327</b>	<b>7,606,813</b>	<b>15,106,710</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 13,833,770</b>	<b>\$ 629,637</b>	<b>\$ 1,957,405</b>	<b>\$ 27,197,901</b>	<b>\$ 26,156,120</b>

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

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	<b>Special Revenue Funds</b>				
	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>	<b>FBC Historical Commission</b>	<b>Library Donations</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 20,478	\$ 219,212	\$ 584,560	\$ 11,575	\$ 98,629
Investments	-	1,007,578	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	40,245	(920)	-	-
<b>Total Assets</b>	<b>\$ 20,478</b>	<b>\$ 1,267,035</b>	<b>\$ 583,640</b>	<b>\$ 11,575</b>	<b>\$ 98,629</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	14,301	11,726	-	35
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>14,301</b>	<b>11,726</b>	<b>-</b>	<b>35</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	20,478	1,252,734	571,914	11,575	98,594
<b>Total Fund Balances</b>	<b>20,478</b>	<b>1,252,734</b>	<b>571,914</b>	<b>11,575</b>	<b>98,594</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 20,478</b>	<b>\$ 1,267,035</b>	<b>\$ 583,640</b>	<b>\$ 11,575</b>	<b>\$ 98,629</b>



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

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	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
<b>Assets</b>					
Cash and cash equivalents	\$ 182,722	\$ 56,054	\$ 249,425	\$ 48,081	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	905	-	-	40	-
<b>Total Assets</b>	<b>\$ 183,627</b>	<b>\$ 56,054</b>	<b>\$ 249,425</b>	<b>\$ 48,121</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	183,627	56,054	249,425	48,121	-
<b>Total Fund Balances</b>	<b>183,627</b>	<b>56,054</b>	<b>249,425</b>	<b>48,121</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 183,627</b>	<b>\$ 56,054</b>	<b>\$ 249,425</b>	<b>\$ 48,121</b>	<b>\$ -</b>

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

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
<b>Assets</b>					
Cash and cash equivalents	\$ 200,783	\$ 6,309,172	\$ 80,960	\$ 774,650	\$ 6,269,841
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	134,105	-	-	-
<b>Total Assets</b>	<u>\$ 200,783</u>	<u>\$ 6,443,277</u>	<u>\$ 80,960</u>	<u>\$ 774,650</u>	<u>\$ 6,269,841</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	(54)	4,035	-	14,989	7,267
Due to other governments	-	-	-	-	2,931,609
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>(54)</u>	<u>4,035</u>	<u>-</u>	<u>14,989</u>	<u>2,938,876</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Restricted	200,837	6,439,242	80,960	759,661	3,330,965
<b>Total Fund Balances</b>	<u>200,837</u>	<u>6,439,242</u>	<u>80,960</u>	<u>759,661</u>	<u>3,330,965</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 200,783</u>	<u>\$ 6,443,277</u>	<u>\$ 80,960</u>	<u>\$ 774,650</u>	<u>\$ 6,269,841</u>

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

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	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 23,374	\$ 78,517	\$ 94	\$ 180,413	\$ (1,635,798)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	9,821	1,936,729
Other receivables	-	-	-	-	-
Due from other funds	4	-	-	88,963	-
<b>Total Assets</b>	<u>\$ 23,378</u>	<u>\$ 78,517</u>	<u>\$ 94</u>	<u>\$ 279,197</u>	<u>\$ 300,931</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	16,898
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,898</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	247,816
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,816</u>
<b>Fund Balances:</b>					
Restricted	23,378	78,517	94	279,197	36,217
<b>Total Fund Balances</b>	<u>23,378</u>	<u>78,517</u>	<u>94</u>	<u>279,197</u>	<u>36,217</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 23,378</u>	<u>\$ 78,517</u>	<u>\$ 94</u>	<u>\$ 279,197</u>	<u>\$ 300,931</u>

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

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	<b>Special Revenue Funds</b>				
	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 199,842	\$ 35,723	\$ 172,851	\$ 1,800,069	\$ 1,793,790
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	14,728	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 199,842</b>	<b>\$ 35,723</b>	<b>\$ 172,851</b>	<b>\$ 1,814,797</b>	<b>\$ 1,793,790</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	289	712,985	966,711
Due to other governments	-	-	-	-	-
Unearned revenues	-	42,108	-	1,126,363	-
<b>Total Liabilities</b>	<b>-</b>	<b>42,108</b>	<b>289</b>	<b>1,839,348</b>	<b>966,711</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	199,842	(6,385)	172,562	(24,551)	827,079
<b>Total Fund Balances</b>	<b>199,842</b>	<b>(6,385)</b>	<b>172,562</b>	<b>(24,551)</b>	<b>827,079</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 199,842</b>	<b>\$ 35,723</b>	<b>\$ 172,851</b>	<b>\$ 1,814,797</b>	<b>\$ 1,793,790</b>

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

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	<b>Special Revenue Funds</b>		
	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 3,001,447	\$ 3,456,695	\$ 33,356,412
Investments	-	-	26,027,262
Taxes receivable, net	-	-	30,261,001
Grants receivable	-	-	1,994,552
Other receivables	-	-	1,190,786
Due from other funds	157,528	404	4,548,109
<b>Total Assets</b>	<b>\$ 3,158,975</b>	<b>\$ 3,457,099</b>	<b>\$ 97,378,122</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 14,839	\$ -	\$ 18,339
Due to other funds	392,417	13,060	3,347,978
Due to other governments	-	390,332	3,321,941
Unearned revenues	2,086,869	-	3,255,340
<b>Total Liabilities</b>	<b>2,494,125</b>	<b>403,392</b>	<b>9,943,598</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	-	30,508,816
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>30,508,816</b>
<b>Fund Balances:</b>			
Restricted	664,850	3,053,707	56,925,708
<b>Total Fund Balances</b>	<b>664,850</b>	<b>3,053,707</b>	<b>56,925,708</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,158,975</b>	<b>\$ 3,457,099</b>	<b>\$ 97,378,122</b>

**FORT BEND COUNTY, TEXAS**

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

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 801,684
Fines and fees	-	-	-	574,674
Intergovernmental	-	-	77,796	67,966
Earnings on investments	217,835	6,246	25,368	127,323
Miscellaneous	-	-	1,073	35,005
<b>Total Revenues</b>	<u>217,835</u>	<u>6,246</u>	<u>104,237</u>	<u>1,606,652</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	-	4,622,743	-
Construction and maintenance	1	30,243	1	3,622,945
Health and human services	-	-	-	-
Public safety	-	-	-	-
Libraries and education	-	-	-	-
<b>Capital Outlay</b>	-	-	133,762	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<u>1</u>	<u>30,243</u>	<u>4,756,506</u>	<u>3,622,945</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	217,834	(23,997)	(4,652,269)	(2,016,293)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	4,350,000	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>4,350,000</u>	<u>-</u>
Net Change in Fund Balances	217,834	(23,997)	(302,269)	(2,016,293)
<b>Fund Balances, Beginning of Year</b>	<u>13,615,936</u>	<u>623,391</u>	<u>1,472,596</u>	<u>9,623,106</u>
<b>Fund Balances, End of Period</b>	<u>\$ 13,833,770</u>	<u>\$ 599,394</u>	<u>\$ 1,170,327</u>	<u>\$ 7,606,813</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 Three Months Ended December 31, 2023**

	Special Revenue Funds				
	Gus George				
	Law				
	Utility Assistance	County Law Library	Enforcement Academy	FBC Historical Commission	Library Donations
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	121,023	26,840	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	8	19,166	380	7	59
Miscellaneous	7,932	-	-	-	10,580
<b>Total Revenues</b>	<u>7,940</u>	<u>140,189</u>	<u>27,220</u>	<u>7</u>	<u>10,639</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	1,890	-
Financial administration	-	-	-	-	-
Administration of justice	-	113,159	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	16,774	-	-	-	-
Public safety	-	-	42,507	-	-
Libraries and education	-	-	-	-	4,494
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>16,774</u>	<u>113,159</u>	<u>42,507</u>	<u>1,890</u>	<u>4,494</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(8,834)	27,030	(15,287)	(1,883)	6,145
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(8,834)	27,030	(15,287)	(1,883)	6,145
<b>Fund Balances, Beginning of Year</b>	<u>29,312</u>	<u>1,225,704</u>	<u>587,201</u>	<u>13,458</u>	<u>92,449</u>
<b>Fund Balances, End of Period</b>	<u>\$ 20,478</u>	<u>\$ 1,252,734</u>	<u>\$ 571,914</u>	<u>\$ 11,575</u>	<u>\$ 98,594</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 Three Months Ended December 31, 2023**

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	3,205	-	-	255	-
Intergovernmental	-	-	-	3,372	-
Earnings on investments	114	35	-	-	-
Miscellaneous	-	-	2,365	-	-
<b>Total Revenues</b>	<b>3,319</b>	<b>35</b>	<b>2,365</b>	<b>3,627</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>3,319</b>	<b>35</b>	<b>2,365</b>	<b>3,627</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	3,319	35	2,365	3,627	-
<b>Fund Balances, Beginning of Year</b>	<b>180,308</b>	<b>56,019</b>	<b>247,060</b>	<b>44,494</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 183,627</b>	<b>\$ 56,054</b>	<b>\$ 249,425</b>	<b>\$ 48,121</b>	<b>\$ -</b>



**FORT BEND COUNTY, TEXAS**

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

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	420,097	-	-	-
Intergovernmental	70,000	-	-	-	-
Earnings on investments	132	-	617	433	27,795
Miscellaneous	-	-	24	537,121	906,281
<b>Total Revenues</b>	<b>70,132</b>	<b>420,097</b>	<b>641</b>	<b>537,554</b>	<b>934,076</b>
<b>Expenditures</b>					
Current:					
General administration	36,519	332,157	1	370,904	-
Financial administration	-	-	-	-	-
Administration of justice	-	36,237	-	-	11,794
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,479,140
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>36,519</b>	<b>368,394</b>	<b>1</b>	<b>370,904</b>	<b>2,490,934</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>33,613</b>	<b>51,703</b>	<b>640</b>	<b>166,650</b>	<b>(1,556,858)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	33,613	51,703	640	166,650	(1,556,858)
<b>Fund Balances, Beginning of Year</b>	<b>167,224</b>	<b>6,387,539</b>	<b>80,320</b>	<b>593,011</b>	<b>4,887,823</b>
<b>Fund Balances, End of Period</b>	<b>\$ 200,837</b>	<b>\$ 6,439,242</b>	<b>\$ 80,960</b>	<b>\$ 759,661</b>	<b>\$ 3,330,965</b>

**FORT BEND COUNTY, TEXAS**

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

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	199	-	-	-	-
Intergovernmental	-	-	94	6,258	329,995
Earnings on investments	-	55	-	118	84
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>199</b>	<b>55</b>	<b>94</b>	<b>6,376</b>	<b>330,079</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	8,305	253,948
Public safety	-	30,295	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	40,189
<b>Total Expenditures</b>	<b>-</b>	<b>30,295</b>	<b>-</b>	<b>8,306</b>	<b>294,137</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>199</b>	<b>(30,240)</b>	<b>94</b>	<b>(1,930)</b>	<b>35,942</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,593</b>	<b>-</b>
Net Change in Fund Balances	199	(30,240)	94	84,663	35,942
<b>Fund Balances, Beginning of Year</b>	<b>23,179</b>	<b>108,757</b>	<b>-</b>	<b>194,534</b>	<b>275</b>
<b>Fund Balances, End of Period</b>	<b>\$ 23,378</b>	<b>\$ 78,517</b>	<b>\$ 94</b>	<b>\$ 279,197</b>	<b>\$ 36,217</b>

**FORT BEND COUNTY, TEXAS**

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

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	199,066	(512)	-	881,048	-
Earnings on investments	777	27	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>199,843</b>	<b>(485)</b>	<b>-</b>	<b>881,048</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	18,941	905,599	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	1	-	-	-	-
Public safety	-	5,900	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>1</b>	<b>5,900</b>	<b>18,941</b>	<b>905,599</b>	<b>(2)</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>199,842</b>	<b>(6,385)</b>	<b>(18,941)</b>	<b>(24,551)</b>	<b>2</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(937,223)</b>
Net Change in Fund Balances	199,842	(6,385)	(18,941)	(24,551)	(937,221)
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>191,503</b>	<b>-</b>	<b>1,764,300</b>
<b>Fund Balances, End of Period</b>	<b>\$ 199,842</b>	<b>\$ (6,385)</b>	<b>\$ 172,562</b>	<b>\$ (24,551)</b>	<b>\$ 827,079</b>

**FORT BEND COUNTY, TEXAS**

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

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 1,264,987
Fines and fees	487,837	-	1,634,130
Intergovernmental	1,404,612	-	3,039,695
Earnings on investments	59,701	-	720,648
Miscellaneous	495	492,931	2,006,775
<b>Total Revenues</b>	<b>1,952,645</b>	<b>492,931</b>	<b>8,666,235</b>
<b>Expenditures</b>			
Current:			
General administration	-	-	741,471
Financial administration	-	-	-
Administration of justice	1,287,795	-	6,996,267
Construction and maintenance	-	-	5,742,545
Health and human services	-	-	279,028
Public safety	-	330,991	2,888,833
Libraries and education	-	-	4,494
<b>Capital Outlay</b>	-	-	133,762
<b>Debt Service:</b>			
Principal	-	-	-
Interest and fiscal charges	-	-	40,189
<b>Total Expenditures</b>	<b>1,287,795</b>	<b>330,991</b>	<b>16,826,589</b>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	664,850	161,940	(8,160,354)
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	4,436,593
Transfers (out)	-	-	(937,223)
<b>Total Other Financing Sources (Uses)</b>	-	-	3,499,370
Net Change in Fund Balances	664,850	161,940	(4,660,984)
<b>Fund Balances, Beginning of Year</b>	-	2,891,767	61,586,692
<b>Fund Balances, End of Period</b>	<b>\$ 664,850</b>	<b>\$ 3,053,707</b>	<b>\$ 56,925,708</b>

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

**Capital Project Sub- Funds**

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

<b>Fund Number</b>	<b>Fund Description</b>
754	Central Appraisal District Phase 2 Expansion
<b>756</b>	Facilities Limited Tax Bonds, Series 2019
757	Public Facilities Corp Lease Revenue Bonds, Series 2023
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)
773	Tax Note, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
776	Certificates of Obligation, Series 2023
778	Tax Notes, Series 2020

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

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<b>Fund Number</b>	<b>MAJ-754</b>	<b>MAJ-756</b>	<b>MAJ-757</b>	<b>MAJ-764</b>
	<b>Central Appraisal District Phase 2 Expansion</b>	<b>Facilities Limited Tax Bonds, Series 2019</b>	<b>Public Facilities Corp Lease Revenue Bonds, Series 2023</b>	<b>Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 2,043,954	\$ 103,844,870	\$ 12,441,763
Investments	-	-	-	-
Taxes receivable, net				-
Penalties and interest receivable on delinquent taxes, net				
Grants receivable	-	-	-	-
Fines and fees receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Other receivables	66,818	-	-	-
<b>Total Assets</b>	<b>\$ 66,818</b>	<b>\$ 2,043,954</b>	<b>\$ 103,844,870</b>	<b>\$ 12,441,763</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	-	50,335
Due to other funds	1,280,486	-	2,600	33,096
Due to component units	-	-	-	-
<b>Total Liabilities</b>	<b>1,280,486</b>	<b>675,682</b>	<b>2,600</b>	<b>83,431</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property tax	-	-	-	-
Unavailable revenue-other	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable				
Restricted	(1,213,668)	1,368,272	103,842,270	12,358,332
Committed				
Unassigned				
<b>Total Fund Balances</b>	<b>(1,213,668)</b>	<b>1,368,272</b>	<b>103,842,270</b>	<b>12,358,332</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 66,818</b>	<b>\$ 2,043,954</b>	<b>\$ 103,844,870</b>	<b>\$ 12,441,763</b>

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**  
**December 31, 2023**

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Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 107,383	\$ 1,217,962	\$ -
Investments	-	-	-	-
Taxes receivable, net	-	-	-	-
Penalties and interest receivable on delinquent taxes, net				
Grants receivable	-	-	-	-
Fines and fees receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 107,383</u>	<u>\$ 1,217,962</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	268,113	-	294,926
Due to other funds	7,555,790	-	-	22,091,139
Due to component units	-	-	-	-
<b>Total Liabilities</b>	<u>7,555,790</u>	<u>268,113</u>	<u>-</u>	<u>22,386,065</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes				
Unavailable revenue-other	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable				
Restricted	(7,555,790)	(160,730)	1,217,962	(22,386,065)
Committed				
Unassigned				
<b>Total Fund Balances</b>	<u>(7,555,790)</u>	<u>(160,730)</u>	<u>1,217,962</u>	<u>(22,386,065)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 107,383</u>	<u>\$ 1,217,962</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**  
**December 31, 2023**

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Fund Number	MAJ-773	MAJ-775	MAJ-776
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2023
<b>Assets</b>			
Cash and cash equivalents	\$ 24,282,062	\$ 169,120	\$ -
Investments	-	-	-
Taxes receivable, net	-	-	-
Penalties and interest receivable on delinquent taxes, net	-	-	-
Grants receivable	-	-	-
Fines and fees receivable	-	-	-
Accrued interest receivable	-	-	-
Other receivables	-	-	-
<b>Total Assets</b>	<u>\$ 24,282,062</u>	<u>\$ 169,120</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	324,961	3,225,157	-
Due to other funds	75,000	5,749,860	-
Due to component units	-	-	-
<b>Total Liabilities</b>	<u>399,961</u>	<u>8,975,017</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	-	-
Unavailable revenue-other	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	23,882,101	(8,805,897)	-
Committed	-	-	-
Unassigned	-	-	-
<b>Total Fund Balances</b>	<u>23,882,101</u>	<u>(8,805,897)</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 24,282,062</u>	<u>\$ 169,120</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**  
**December 31, 2023**

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<b>Fund Number</b>	<b>MAJ-778</b>	
	<b>Certificates of Obligation, Series 2024</b>	<b>Totals Capital Projects Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 144,107,114
Investments	-	-
Taxes receivable, net	-	-
Penalties and interest receivable on delinquent taxes, net	-	-
Grants receivable	-	-
Fines and fees receivable	-	-
Accrued interest receivable	-	-
Other receivables	-	66,818
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 144,173,932</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 63,000
Retainage payable	491,999	5,268,173
Due to other funds	6,531,292	43,319,263
Due to component units	-	-
<b>Total Liabilities</b>	<b>7,023,291</b>	<b>48,650,436</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-property taxes	-	-
Unavailable revenue-other	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>		
Nonspendable	-	-
Restricted	(7,023,291)	95,523,496
Committed	-	-
Unassigned	-	-
<b>Total Fund Balances</b>	<b>(7,023,291)</b>	<b>95,523,496</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ -</b>	<b>\$ 144,173,932</b>

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 Three Months Ended December 31, 2023**

Fund Number	MAJ-754	MAJ-756	MAJ-757	MAJ-764
	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
<b>Revenues</b>				
Earnings on investments	\$ 12,844	\$ 27,531	\$ -	\$ 183,379
Miscellaneous	37,350	-	-	-
<b>Total Revenues</b>	<u>50,194</u>	<u>27,531</u>	<u>-</u>	<u>183,379</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	339,190
Health and human services	-	-	-	-
Public safety	-	-	7,745,127	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
<b>Capital Outlay</b>	1	-	1	113,377
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	934,105	-
<b>Total Expenditures</b>	<u>1</u>	<u>-</u>	<u>8,679,233</u>	<u>452,567</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>50,193</u>	<u>27,531</u>	<u>(8,679,233)</u>	<u>(269,188)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Net Change in Fund Balances	50,193	27,531	103,842,270	(269,188)
<b>Fund Balances, Beginning of Year</b>	<u>(1,263,861)</u>	<u>1,340,741</u>	<u>-</u>	<u>12,627,520</u>
<b>Fund Balances, End of Period</b>	<u>\$ (1,213,668)</u>	<u>\$ 1,368,272</u>	<u>\$ 103,842,270</u>	<u>\$ 12,358,332</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 Three Months Ended December 31, 2023**

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Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
<b>Revenues</b>				
Earnings on investments	\$ -	\$ 7,186	\$ 16,934	\$ -
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	-	7,186	16,934	-
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	430,189
Libraries and education	-	-	-	-
<b>Capital Outlay</b>	777,986	862	-	520,591
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	777,986	862	-	950,780
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(777,986)	6,324	16,934	(950,780)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Net Change in Fund Balances	(777,986)	6,324	16,934	(950,780)
<b>Fund Balances, Beginning of Year</b>	(6,777,804)	(167,054)	1,201,028	(21,435,285)
<b>Fund Balances, End of Period</b>	<u>\$ (7,555,790)</u>	<u>\$ (160,730)</u>	<u>\$ 1,217,962</u>	<u>\$ (22,386,065)</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 Three Months Ended December 31, 2023**

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Fund Number	MAJ-773	MAJ-775	MAJ-776
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2023
<b>Revenues</b>			
Earnings on investments	\$ 348,651	\$ 60,766	\$ 5
Miscellaneous	-	3	-
<b>Total Revenues</b>	<u>348,651</u>	<u>60,769</u>	<u>5</u>
<b>Expenditures</b>			
Current:			
General administration	-	-	-
Administration of justice	-	-	-
Construction and maintenance	174,250	3,419,119	-
Health and human services	-	-	-
Public safety	-	-	-
Parks and recreation	-	-	-
Libraries and education	-	-	-
<b>Capital Outlay</b>	538,099	10,295,810	5
<b>Debt Service:</b>			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
<b>Total Expenditures</b>	<u>712,349</u>	<u>13,714,929</u>	<u>5</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(363,698)</u>	<u>(13,654,160)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
General obligation bonds issued	-	-	-
Premium on general obligation bonds issued	-	-	-
Net Change in Fund Balances	(363,698)	(13,654,160)	-
<b>Fund Balances, Beginning of Year</b>	<u>24,245,799</u>	<u>4,848,262</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 23,882,101</u>	<u>\$ (8,805,897)</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 STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Three Months Ended December 31, 2023**

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<b>Fund Number</b>	<b>MAJ-778</b>	
	<b>Certificates of Obligation, Series 2024</b>	<b>Totals Capital Projects Funds</b>
<b>Revenues</b>		
Earnings on investments	\$ -	\$ 657,296
Miscellaneous	-	37,353
<b>Total Revenues</b>	-	694,649
<b>Expenditures</b>		
Current:		
General administration	560,569	560,569
Administration of justice	166,860	166,860
Construction and maintenance	11,061	3,943,620
Health and human services	2,111	2,111
Public safety	5,705	7,748,232
Parks and recreation	168,121	598,310
Libraries and education	-	-
<b>Capital Outlay</b>	5,637,111	17,883,843
<b>Debt Service:</b>		
Principal	-	-
Interest and fiscal charges	-	-
Bond issuance costs	-	934,105
<b>Total Expenditures</b>	6,551,538	31,837,650
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(6,551,538)	(31,143,001)
<b>Other Financing Sources (Uses)</b>		
Transfers in	-	-
Transfers (out)	-	-
General obligation bonds issued	-	103,880,000
Premium on general obligation bonds issued	-	8,641,503
Net Change in Fund Balances	(6,551,538)	81,378,502
<b>Fund Balances, Beginning of Year</b>	(471,754)	14,144,992
<b>Fund Balances, End of Period</b>	\$ (7,023,291)	\$ 95,523,494

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**  
**COUNTY ASSISTANCE DISTRICT SUB- FUND DESCRIPTIONS**

**County Assistance Districts Sub- Funds**

Under Chapter 387 of the Texas Local Government Code the County has adopted local sales taxes not to exceed 2 percent with in the designated County Assistance Districts for which the commissioners court serves as the board of directors.

County assistance district funds can be used for construction, maintenance or improvement of roads or highways; provision of law enforcement and detention services; maintenance or improvement of libraries, museums, parks or other recreational facilities; promotion of economic development and tourism; firefighting and fire prevention services and provision of services that benefit the public welfare.

The table below represent the following sub-funds for accounting purposes:

<b>Fund Number</b>	<b>Fund Description</b>
OGF-130	CAD 1 - Katy
OGF-131	CAD 2 - Richmond
OGF-133	CAD 4 - Pearland
OGF-134	CAD 5 - Fresno
OGF-135	CAD 6 - Sugar Land
OGF-136	CAD 7 - Fulshear
OGF-137	CAD 8 - Simonton
OGF-138	CAD 9 - Katy
OGF-139	CAD 10 - Katy
OGF-140	CAD 11 - Richmond
OGF-141	CAD 12 - Pleak
OGF-470	CAD 16 - Fairchilds
OGF-471	CAD 17 - Thompsons
OGF-472	CAD 18 - Beasley
OGF-473	CAD 19 - Orchard
OGF-474	CAD 20 - Needville
OGF-475	CAD 21 - Kendleton
OGF-476	CAD 22 - Stafford
OGF-477	CAD 23 - Fairchilds

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**December 31, 2023**

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	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 4,822,186	\$ 3,310,388	\$ 1,214,186	\$ 857,443	\$ 1,234,149
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
<b>Total Assets</b>	<u>\$ 18,945,164</u>	<u>\$ 12,378,594</u>	<u>\$ 3,229,343</u>	<u>\$ 857,443</u>	<u>\$ 4,256,884</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ 75,999	\$ -	\$ -	\$ -	\$ -
Due to other funds	43,796	25,973	-	-	25,973
<b>Total Liabilities</b>	<u>119,795</u>	<u>25,973</u>	<u>-</u>	<u>-</u>	<u>25,973</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	18,825,369	12,352,621	3,229,344	857,443	4,230,911
<b>Total Fund Balances</b>	<u>18,825,369</u>	<u>12,352,621</u>	<u>3,229,344</u>	<u>857,443</u>	<u>4,230,911</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 18,945,164</u>	<u>\$ 12,378,594</u>	<u>\$ 3,229,344</u>	<u>\$ 857,443</u>	<u>\$ 4,256,884</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**December 31, 2023**

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	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 970,270	\$ 152,767	\$ 1,504,264	\$ 561,461	\$ 2,559,865
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 2,985,427</u>	<u>\$ 152,767</u>	<u>\$ 4,526,999</u>	<u>\$ 1,569,039</u>	<u>\$ 2,559,865</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 14,280	\$ -
Due to other funds	60,522	-	91,691	60,522	43,796
<b>Total Liabilities</b>	<u>60,522</u>	<u>-</u>	<u>87,298</u>	<u>74,802</u>	<u>43,796</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	2,924,905	152,765	4,439,702	1,494,239	9,516,068
<b>Total Fund Balances</b>	<u>2,924,905</u>	<u>152,765</u>	<u>4,439,702</u>	<u>1,494,239</u>	<u>9,516,068</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,985,427</u>	<u>\$ 152,765</u>	<u>\$ 4,527,000</u>	<u>\$ 1,569,041</u>	<u>\$ 9,559,864</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**December 31, 2023**

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	<b>CAD 12 - Pleak</b>	<b>CAD 16 - Fairchilds</b>	<b>CAD 17 - Thompsons</b>	<b>CAD 18 - Beasley</b>	<b>CAD 19 - Orchard</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 150,332	\$ 518,270	\$ 9,170	\$ 105,248	\$ 195,391
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 150,332</u>	<u>\$ 518,270</u>	<u>\$ 9,170</u>	<u>\$ 105,248</u>	<u>\$ 195,391</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	150,332	518,270	9,170	105,248	195,392
<b>Total Fund Balances</b>	<u>150,332</u>	<u>518,270</u>	<u>9,170</u>	<u>105,248</u>	<u>195,392</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 150,332</u>	<u>\$ 518,270</u>	<u>\$ 9,170</u>	<u>\$ 105,248</u>	<u>\$ 195,392</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**December 31, 2023**

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	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 351,619	\$ 12,130	\$ 523,840	\$ -	\$ 19,052,979
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
<b>Total Assets</b>	<u>\$ 351,619</u>	<u>\$ 12,130</u>	<u>\$ 523,840</u>	<u>\$ -</u>	<u>\$ 53,327,525</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 85,886
Due to other funds	-	-	-	-	352,273
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>438,159</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	351,620	12,130	1,523,840	-	60,889,369
<b>Total Fund Balances</b>	<u>351,620</u>	<u>12,130</u>	<u>1,523,840</u>	<u>-</u>	<u>60,889,369</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 351,620</u>	<u>\$ 12,130</u>	<u>\$ 1,523,840</u>	<u>\$ -</u>	<u>\$ 61,327,528</u>

**FORT BEND COUNTY, TEXAS****Page 1 of 4****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND****CHANGES IN FUND BALANCES****COUNTY ASSISTANCE DISTRICTS SUB-FUNDS****For the Three Months Ended December 31, 2023**

	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Revenues</b>					
Sales taxes	512,262	182,694	81,097	18,930	120,877
Earnings on investments	285,769	190,598	48,467	11,174	61,347
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>798,031</b>	<b>373,292</b>	<b>129,564</b>	<b>30,104</b>	<b>182,224</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	43,796	25,974	-	-	43,870
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>43,796</b>	<b>25,974</b>	<b>-</b>	<b>-</b>	<b>43,870</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>754,235</b>	<b>347,318</b>	<b>129,564</b>	<b>30,104</b>	<b>138,354</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 754,235	 347,318	 129,564	 30,104	 138,354
<b>Fund Balances, Beginning of Year</b>	<b>18,071,134</b>	<b>12,005,303</b>	<b>3,099,780</b>	<b>827,339</b>	<b>4,092,557</b>
<b>Fund Balances, End of Period</b>	<b>\$ 18,825,369</b>	<b>\$ 12,352,621</b>	<b>\$ 3,229,344</b>	<b>\$ 857,443</b>	<b>\$ 4,230,911</b>

**FORT BEND COUNTY, TEXAS**
**Page 2 of 4**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**
**CHANGES IN FUND BALANCES**
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**
**For the Three Months Ended December 31, 2023**

	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Revenues</b>					
Sales taxes	98,897	4,690	82,999	78,544	197,575
Earnings on investments	46,497	95	68,950	22,677	94,221
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>145,394</b>	<b>4,785</b>	<b>151,949</b>	<b>101,221</b>	<b>291,796</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	60,519	-	80,783	60,521	43,797
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,642</b>	<b>-</b>
<b>Total Expenditures</b>	<b>60,519</b>	<b>-</b>	<b>80,783</b>	<b>64,163</b>	<b>43,797</b>
<b>Excess (Deficiency) of Revenues</b>					
Over (Under) Expenditures	84,875	4,785	71,166	37,058	247,999
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 84,875	 4,785	 71,166	 37,058	 247,999
<b>Fund Balances, Beginning of Year</b>	<b>2,840,030</b>	<b>147,980</b>	<b>4,368,536</b>	<b>1,457,181</b>	<b>9,268,069</b>
<b>Fund Balances, End of Period</b>	<b>\$ 2,924,905</b>	<b>\$ 152,765</b>	<b>\$ 4,439,702</b>	<b>\$ 1,494,239</b>	<b>\$ 9,516,068</b>

**FORT BEND COUNTY, TEXAS****Page 3 of 4****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND****CHANGES IN FUND BALANCES****COUNTY ASSISTANCE DISTRICTS SUB-FUNDS****For the Three Months Ended December 31, 2023**

	<b>CAD 12 - Pleak</b>	<b>CAD 16 - Fairchilds</b>	<b>CAD 17 - Thompsons</b>	<b>CAD 18 - Beasley</b>	<b>CAD 19 - Orchard</b>
<b>Revenues</b>					
Sales taxes	6,324	959	734	4,871	9,689
Earnings on investments	98	7,930	5	63	124
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>6,422</b>	<b>8,889</b>	<b>739</b>	<b>4,934</b>	<b>9,813</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	-	1	-	1	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues</b>					
Over (Under) Expenditures	6,422	8,888	739	4,933	9,813
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	6,422	8,888	739	4,933	9,813
<b>Fund Balances, Beginning of Year</b>	<b>143,910</b>	<b>509,382</b>	<b>8,431</b>	<b>100,315</b>	<b>185,579</b>
<b>Fund Balances, End of Period</b>	<b>\$ 150,332</b>	<b>\$ 518,270</b>	<b>\$ 9,170</b>	<b>\$ 105,248</b>	<b>\$ 195,392</b>

**FORT BEND COUNTY, TEXAS****Page 4 of 4**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Three Months Ended December 31, 2023**

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Revenues</b>					
Sales taxes	3,974	43	33,813	-	\$ 1,438,972
Earnings on investments	224	7	14,878	-	853,124
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>4,198</b>	<b>50</b>	<b>48,691</b>	<b>-</b>	<b>2,292,096</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	1	-	(1)	-	359,262
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,642</b>
<b>Total Expenditures</b>	<b>1</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>362,904</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>4,197</b>	<b>50</b>	<b>48,692</b>	<b>-</b>	<b>1,929,192</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 4,197	 50	 48,692	 -	 1,929,192
<b>Fund Balances, Beginning of Year</b>	<b>347,423</b>	<b>12,080</b>	<b>1,475,148</b>	<b>-</b>	<b>58,960,177</b>
<b>Fund Balances, End of Period</b>	<b>\$ 351,620</b>	<b>\$ 12,130</b>	<b>\$ 1,523,840</b>	<b>\$ -</b>	<b>\$ 60,889,369</b>

## **BUDGETARY SCHEDULES**



**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Three Months Ended December 31, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 333,934,306	\$ 333,934,306	\$ 109,603	\$ (333,824,703)	0%
Fines and fees	48,408,705	48,408,705	2,541,674	(45,867,031)	5%
Intergovernmental	3,826,509	3,826,509	3,290	(3,823,219)	0%
Earnings on investments	8,505,383	8,505,383	822,304	(7,683,079)	10%
Miscellaneous	2,550,503	2,550,503	210,411	(2,340,092)	8%
<b>Total Revenues</b>	<u>397,225,406</u>	<u>397,225,406</u>	<u>3,687,282</u>	<u>(393,538,124)</u>	<u>1%</u>
<b>Expenditures</b>					
Current:					
General administration	95,102,474	90,103,685	4,747,769	85,355,916	5%
Financial administration	15,510,610	15,510,610	1,158,464	14,352,146	7%
Administration of justice	119,279,237	119,275,457	8,495,167	110,780,290	7%
Construction and maintenance	4,848,543	4,848,543	298,834	4,549,709	6%
Health and human services	45,844,490	45,844,490	2,562,070	43,282,420	6%
Cooperative services	1,411,727	1,411,727	73,142	1,338,585	5%
Public safety	72,739,424	72,739,306	4,747,410	67,991,896	7%
Parks and recreation	6,153,524	6,153,524	318,826	5,834,698	5%
Libraries and education	23,437,691	23,437,691	1,472,952	21,964,739	6%
<b>Capital Outlay</b>	<u>766,900</u>	<u>766,900</u>	<u>-</u>	<u>766,900</u>	<u>0%</u>
<b>Total Expenditures</b>	<u>385,094,620</u>	<u>380,091,933</u>	<u>23,874,634</u>	<u>356,217,299</u>	<u>6%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>12,130,786</u>	<u>17,133,473</u>	<u>(20,187,352)</u>	<u>(37,320,825)</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	
Transfers (out)	(17,725,399)	(17,725,399)	-	17,725,399	
Debt issued	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,725,399)</u>	<u>(17,725,399)</u>	<u>-</u>	<u>17,725,399</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	(5,594,613)	(591,926)	(20,187,352)	(19,595,426)	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			28,217	28,217	
<b>Fund Balances, Beginning of Year</b>	<u>130,839,775</u>	<u>130,839,775</u>	<u>130,839,775</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 125,245,162</u>	<u>\$ 130,247,849</u>	<u>\$ 110,680,640</u>	<u>\$ (19,567,209)</u>	

(a) See reconciliation on following page.

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

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
<b>General Fund</b>			
Revenues	\$ 24,925,447	\$ 8,605,332	\$ 33,530,775
Expenditures	<u>77,972,380</u>	<u>8,080,446</u>	<u>86,052,826</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,046,933)	524,886	(52,522,051)
<b>Other Financing Sources (Uses)</b>			
Transfers in	937,223	-	937,223
Transfers (out)	(4,436,593)	-	(4,436,593)
Proceeds from debt issuance	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)	<u>(3,499,370)</u>	<u>-</u>	<u>(3,499,370)</u>
<b>Net Change in Fund Balance</b>	(56,546,303)	524,886	(56,021,420)
<b>Fund Balance, Beginning of Year</b>			<u>130,839,776</u>
<b>Fund Balance, End of Period</b>			<u>\$ 74,818,356</u>

**FORT BEND COUNTY, TEXAS**

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

**BALANCE - BUDGET AND ACTUAL**

**DEBT SERVICE - BUDGETARY BASIS**

**For the Three Months Ended December 31, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 4,575,400	\$ (111,404,840)	4%
Intergovernmental	4,130,000	4,130,000	-	(4,130,000)	0%
Earnings on investments	1,000,000	1,000,000	531,268	(468,732)	53%
Miscellaneous	1,547,048	1,547,048	671,130	(875,918)	43%
<b>Total Revenues</b>	<b>122,657,288</b>	<b>122,657,288</b>	<b>5,777,798</b>	<b>(116,879,490)</b>	<b>5%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	106,360,618	106,360,618	3,113,899	103,246,719	3%
Interest and fiscal charges	41,432,934	41,432,934	147,153	41,285,781	0%
Debt issuance costs	-	-	-	-	0%
<b>Total Expenditures</b>	<b>147,793,552</b>	<b>147,793,552</b>	<b>3,261,052</b>	<b>144,532,500</b>	<b>2%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(25,136,264)</b>	<b>(25,136,264)</b>	<b>2,516,746</b>	<b>27,653,010</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(25,136,264)</b>	<b>(25,136,264)</b>	<b>2,516,746</b>	<b>27,653,010</b>	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>34,914,106</b>	<b>34,914,106</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ (11,393,683)</b>	<b>\$ 9,777,842</b>	<b>\$ 37,430,852</b>	<b>\$ 27,653,010</b>	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 5,777,798	\$ -	\$ 5,777,798
Expenditures	3,261,052	1,624,207	4,885,259
<b>Excess of Revenues Over Expenditures</b>	<b>2,516,746</b>	<b>(1,624,207)</b>	<b>892,539</b>
<b>Other Financing Sources (uses)</b>	<b>-</b>	<b>1,624,207</b>	<b>1,624,207</b>
<b>Net Change in Fund Balance</b>	<b>2,516,746</b>	<b>-</b>	<b>2,516,746</b>
<b>Fund Balance, Beginning of Year</b>			<b>34,914,106</b>
<b>Fund Balance, End of Period</b>			<b>\$ 37,430,852</b>

**FORT BEND COUNTY, TEXAS**

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

**BALANCE - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

**For the Three Months Ended December 31, 2023**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 801,684	\$ (19,558,395)	4%
Fines and fees	7,898,039	7,898,039	574,674	(7,323,365)	7%
Earnings on investments	395,000	395,000	127,323	(267,677)	32%
Miscellaneous	255,114	255,114	35,005	(220,109)	14%
<b>Total Revenues</b>	<u>29,204,728</u>	<u>29,204,728</u>	<u>1,606,652</u>	<u>(27,598,076)</u>	<u>6%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	2,665,854	10,258,258	21%
Operating costs	17,618,211	17,618,211	956,727	16,661,484	5%
Information technology costs	16,600	16,600	48	16,552	0%
Capital acquisitions	205,350	205,350	319	205,031	0%
<b>Total Expenditures</b>	<u>30,764,273</u>	<u>30,764,273</u>	<u>3,622,948</u>	<u>27,141,325</u>	<u>12%</u>
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	(2,016,296)	(456,751)	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	3	-	
<b>Fund Balances, Beginning of Year</b>	<u>9,220,507</u>	<u>9,623,106</u>	<u>9,623,106</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 7,660,962</u>	<u>\$ 8,063,561</u>	<u>\$ 7,606,813</u>	<u>\$ (456,748)</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 1,606,652	\$ -	\$ 1,606,652
Expenditures	<u>3,622,948</u>	<u>(3)</u>	<u>3,622,945</u>
<b>Net Change in Fund Balance</b>	(2,016,296)	3	(2,016,293)
<b>Fund Balance, Beginning of Year</b>			<u>9,623,106</u>
<b>Fund Balance, End of Period</b>			<u>\$ 7,606,813</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Three Months Ended December 31, 2023**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 463,303	\$ (11,297,541)	4%
Earnings on investments	750,000	750,000	234,367	(515,633)	31%
Miscellaneous	159,084	159,084	12,968	(146,116)	8%
<b>Total Revenues</b>	<b>12,669,928</b>	<b>12,669,928</b>	<b>710,638</b>	<b>(11,959,290)</b>	<b>6%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	1,674,838	6,135,221	21%
Operating costs	4,095,951	4,095,951	413,757	3,682,194	10%
Information technology costs	4,200	4,200	-	4,200	0%
Capital acquisitions	59,680	59,680	759	58,921	1%
<b>Total Expenditures</b>	<b>11,969,890</b>	<b>11,969,890</b>	<b>2,089,354</b>	<b>9,880,536</b>	<b>17%</b>
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	(1,378,716)	(2,078,754)	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Beginning of Year</b>	<b>15,394,569</b>	<b>16,485,426</b>	<b>16,485,426</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 16,094,607</b>	<b>\$ 17,185,464</b>	<b>\$ 15,106,710</b>	<b>\$ (2,078,754)</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 710,638	\$ 1	\$ 710,639
Expenditures	2,089,354	1	2,089,355
<b>Net Change in Fund Balance</b>	<b>(1,378,716)</b>	<b>-</b>	<b>(1,378,716)</b>
<b>Fund Balance, Beginning of Year</b>			<b>16,485,426</b>
<b>Fund Balance, End of Period</b>			<b>\$ 15,106,710</b>

**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**  
**December 31, 2023**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 215,679	\$ 25,858,996
Due from other funds	-	2,926,095
Other receivables	142,084	27,718
Prepaid expenses	137,334	2,436,865
Total Current Assets	<u>495,097</u>	<u>31,249,674</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,572,342</u>	<u>507,600</u>
Total Noncurrent Assets	<u>3,572,342</u>	<u>507,600</u>
<b>Total Assets</b>	<u>4,067,439</u>	<u>31,757,274</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	136,189	-
Benefits payable	-	3,710,271
Due to other funds	4,653,095	2,872
Unearned revenues	388,541	-
Total Current Liabilities	<u>5,177,825</u>	<u>3,713,143</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>-</u>	<u>6,077,438</u>
<b>Total Liabilities</b>	<u>5,177,825</u>	<u>9,790,581</u>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	(70,487)	507,600
Unrestricted	<u>(1,039,899)</u>	<u>21,459,093</u>
<b>Total Net Position (Deficit)</b>	<u>\$ (1,110,386)</u>	<u>\$ 21,966,693</u>

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

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
<b>Operating Revenues</b>		
Charges for services	\$ 1,150,505	\$ 19,532,804
<b>Total Operating Revenues</b>	<u>1,150,505</u>	<u>19,532,804</u>
<b>Operating Expenses</b>		
Contractual services	1,123,468	1,846,980
Supplies	117,162	-
Benefits provided	-	14,568,013
Other	812,909	-
Depreciation	23,784	9,370
<b>Total Operating Expenses</b>	<u>2,077,323</u>	<u>16,424,363</u>
<b>Operating Income (Loss)</b>	(926,818)	3,108,441
<b>Non-Operating Revenues</b>		
Earnings on investments	-	1,648
Subsidies	175,000	
<b>Total Non-Operating Revenues</b>	<u>175,000</u>	<u>1,648</u>
Change in Net Position	(751,818)	3,110,089
<b>Total Net Position, Beginning of Year</b>	<u>(358,568)</u>	<u>18,856,604</u>
<b>Total Net Position (Deficit), End of Period</b>	<u>\$ (1,110,386)</u>	<u>\$ 21,966,693</u>



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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>		
Charges for services	\$ 930,664	\$ 19,690,134
Payment of benefits	-	(24,352,850)
Payments for services	(2,101,705)	11,633,478
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(1,171,041)</b>	<b>6,970,762</b>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	1,648
<b>Net Cash Provided by Investing Activities</b>	<b>-</b>	<b>1,648</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfer from general fund	682,571	-
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<b>682,571</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(488,470)</b>	<b>6,972,410</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>704,149</b>	<b>18,886,583</b>
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 215,679</b>	<b>\$ 25,858,993</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	\$ (926,818)	\$ 3,108,441
Adjustments to operations:		
Depreciation	23,784	9,370
Change in assets and liabilities:		
Decrease (Increase) in other receivables	121,895	-
Decrease (Increase) in due from other funds	-	157,330
Decrease (Increase) in prepaid expenses	(61,626)	4,116,006
Increase (Decrease) in accounts payable	(108,435)	-
Increase (Decrease) in benefits payable	-	(9,784,837)
Increase (Decrease) in due to other funds	-	9,364,452
Increase (Decrease) in unearned revenue	(219,841)	-
<b>Total Adjustments</b>	<b>(244,223)</b>	<b>3,862,321</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (1,171,041)</b>	<b>\$ 6,970,762</b>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 10,520,359	\$ 14,679,325	\$ 25,199,684
Due from other funds	1,219,481	270,632	1,490,113
Other receivables	-	27,718	27,718
Total Current Assets	<u>11,739,840</u>	<u>17,414,540</u>	<u>29,154,380</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>513,970</u>	<u>-</u>	<u>513,970</u>
Total Noncurrent Assets	<u>513,970</u>	<u>-</u>	<u>513,970</u>
<b>Total Assets</b>	<u>12,253,810</u>	<u>17,414,540</u>	<u>29,668,350</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	<u>204</u>	<u>-</u>	<u>204</u>
Total Current Liabilities	<u>204</u>	<u>3,710,271</u>	<u>3,710,475</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>6,077,438</u>	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>6,077,438</u>	<u>-</u>	<u>6,077,438</u>
<b>Total Liabilities</b>	<u>6,077,642</u>	<u>3,710,271</u>	<u>9,787,913</u>
<b>Net Position</b>			
Net investment in capital assets	513,970	-	513,970
Unrestricted	<u>5,662,201</u>	<u>13,704,269</u>	<u>19,366,470</u>
<b>Total Net Position</b>	<u>\$ 6,176,171</u>	<u>\$ 13,704,269</u>	<u>\$ 19,880,440</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 5,194,767	\$ 762,339	\$ 5,957,106
<b>Total Operating Revenues</b>	<u>5,194,767</u>	<u>762,339</u>	<u>5,957,106</u>
<b>Operating Expenses</b>			
Contractual services	393,812	5,482	399,294
Benefits provided	4,447,915	83,566	4,531,481
Depreciation	3,000	-	3,000
<b>Total Operating Expenses</b>	<u>4,844,727</u>	<u>89,048</u>	<u>4,933,775</u>
<b>Operating Income (Loss)</b>	350,040	673,291	1,023,331
<b>Non-Operating Revenues</b>			
Earnings on investments	504	-	504
<b>Total Non-Operating Revenues</b>	<u>504</u>	<u>-</u>	<u>504</u>
<b>Loss before transfers</b>	350,544	673,291	1,023,835
<b>Transfers in</b>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	350,544	673,291	1,023,835
<b>Total Net (Deficit), Beginning of Year</b>	<u>5,825,627</u>	<u>13,030,978</u>	<u>18,856,605</u>
<b>Total Net Position, End of Period</b>	<u>\$ 6,176,171</u>	<u>\$ 13,704,269</u>	<u>\$ 19,880,440</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 5,346,972	\$ 767,466	\$ 6,114,438
Payment of benefits	(4,447,915)	(83,566)	(4,531,481)
Payments for services	3,803,566	926,075	4,729,641
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>4,702,623</b>	<b>1,609,975</b>	<b>6,312,598</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	504	-	504
<b>Net Cash Provided by Investing Activities</b>	<b>504</b>	<b>-</b>	<b>504</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>4,703,127</b>	<b>1,609,975</b>	<b>6,313,102</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>5,817,234</b>	<b>13,069,349</b>	<b>18,886,583</b>
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 10,520,361</b>	<b>\$ 14,679,324</b>	<b>\$ 25,199,685</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 350,040	\$ 673,291	\$ 1,023,331
Adjustments to operations:			
Depreciation	3,000	-	3,000
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	4,408,998	1,142,990	5,551,988
Decrease (Increase) in other receivables	152,205	5,127	157,332
Increase (Decrease) in due to other funds	(211,620)	(211,433)	(423,053)
<b>Total Adjustments</b>	<b>4,352,583</b>	<b>936,684</b>	<b>5,289,267</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 4,702,623</b>	<b>\$ 1,609,975</b>	<b>\$ 6,312,598</b>

**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 exclude 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**  
**December 31, 2023**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 57,274	\$ 128,682,770
Investments	27,377,211	-
<b>Total Assets</b>	<u>27,434,485</u>	<u>128,682,770</u>
<b>Liabilities</b>		
Due to other governments	-	14,030,993
Due to others	-	333,497
<b>Total Liabilities</b>	<u>-</u>	<u>14,364,490</u>
<b>Net Position</b>		
Restricted for court activities	-	34,272,195
Restricted for tax collection	-	80,046,085
Restricted for benefits	27,434,485	-
<b>Total Net Position</b>	<u>\$ 27,434,485</u>	<u>\$ 114,318,280</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 4,522,353
Property tax collections	-	140,589,808
Employer contributions		-
Earnings (Loss) on investments	2,384,324	403,395
<b>Total Additions</b>	<u>2,384,324</u>	<u>145,515,556</u>
<b>Deductions</b>		
Court activities	-	4,105,852
Property tax disbursements	-	60,950,924
<b>Total Deductions</b>	<u>-</u>	<u>65,056,776</u>
Change in fiduciary net position	2,384,324	80,458,780
<b>Net Position - Beginning of Year</b>	<u>25,050,161</u>	<u>33,859,500</u>
<b>Net Position - End of Period</b>	<u>\$ 27,434,485</u>	<u>\$ 114,318,280</u>

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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 21,156,163	\$ 13,449,529	\$ 94,077,078	\$ 128,682,770
<b>Total Assets</b>	<u>21,156,163</u>	<u>13,449,529</u>	<u>94,077,078</u>	<u>128,682,770</u>
<b>Liabilities</b>				
Due to other governments	-	-	14,030,993	14,030,993
Due to others	<u>213,568</u>	<u>119,929</u>	<u>-</u>	<u>333,497</u>
<b>Total Liabilities</b>	<u>213,568</u>	<u>119,929</u>	<u>14,030,993</u>	<u>14,364,490</u>
<b>Net Position</b>				
Restricted for court activities	20,942,595	13,329,600	-	34,272,195
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>80,046,085</u>	<u>80,046,085</u>
<b>Total Net Position</b>	<u>\$ 20,942,595</u>	<u>\$ 13,329,600</u>	<u>\$ 80,046,085</u>	<u>\$ 114,318,280</u>



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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Court collections	\$ 2,883,780	\$ 1,638,573	\$ -	\$ 4,522,353
Property tax collections	-	-	140,589,808	140,589,808
Earnings of investments	271,059	132,336	-	403,395
<b>Total Additions</b>	<u>3,154,839</u>	<u>1,770,909</u>	<u>140,589,808</u>	<u>145,515,556</u>
<b>Deductions</b>				
Court activities	2,668,469	1,437,383	-	4,105,852
Property tax disbursements	-	-	60,950,924	60,950,924
<b>Total Deductions</b>	<u>2,668,469</u>	<u>1,437,383</u>	<u>60,950,924</u>	<u>65,056,776</u>
Change in fiduciary net position	486,370	333,526	79,638,884	80,458,780
<b>Net Position - Beginning of Year</b>	<u>20,456,225</u>	<u>12,996,074</u>	<u>407,201</u>	<u>33,859,500</u>
<b>Net Position - End of Period</b>	<u>\$ 20,942,595</u>	<u>\$ 13,329,600</u>	<u>\$ 80,046,085</u>	<u>\$ 114,318,280</u>

**FORT BEND COUNTY, TEXAS**  
***DISCRETELY PRESENTED COMPONENT UNITS***

For each of the following entities, the County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

**Fort Bend County Toll Road Authority (“FBCTRA”)**

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County.

**Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)**

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. .

**Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)**

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study.

**Fort Bend County Industrial Development Corporation (“FBCIDC”)**

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue.

**Fort Bend County Housing Finance Corporation (“FBCHFC”)**

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

**East Fort Bend County Development Authority (“Authority”)**

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

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

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 3,128,801	\$ 8,386	\$ 49,929,875	\$ 24,554,884	\$ 783,384	\$ 801	\$ 78,406,131
Investments	-	-	121,970,422	71,120,933	-	-	193,091,355
Miscellaneous receivables	-	-	31,302	-	-	-	31,302
Capital assets, not being depreciated	-	-	113,059,364	18,477,916	-	-	131,537,280
Capital assets, net of accumulated depreciation	-	-	197,294,899	158,567,122	-	-	355,862,021
<b>Total Assets</b>	<b>3,128,801</b>	<b>8,386</b>	<b>482,285,862</b>	<b>272,720,855</b>	<b>783,384</b>	<b>801</b>	<b>758,928,089</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>1,643,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,643,432</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	37,176	-	-	-	1,500	-	38,676
Retainage payable	-	-	3,725,921	-	-	-	3,725,921
Due to primary government	-	-	2,400,144	1,466,647	-	-	3,866,791
Accrued interest payable	65,365	-	838,680	488,356	-	-	1,392,401
Long-term liabilities:							
Due within one year	-	-	10,075,000	2,460,000	-	-	12,535,000
Due in more than one year	16,501,177	-	249,669,293	181,347,714	-	-	447,518,184
<b>Total Liabilities</b>	<b>16,603,718</b>	<b>-</b>	<b>266,709,038</b>	<b>185,762,717</b>	<b>1,500</b>	<b>-</b>	<b>469,076,973</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,444,231</b>	<b>-</b>	<b>-</b>	<b>8,444,231</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	66,895,711	(13,929,193)	-	-	52,966,518
Debt service	-	-	20,356,831	10,183,980	-	-	30,540,811
Unrestricted	(13,474,917)	8,386	129,967,714	82,259,120	781,884	801	199,542,988
<b>Total Net Position (Deficit)</b>	<b>\$ (13,474,917)</b>	<b>\$ 8,386</b>	<b>\$ 217,220,256</b>	<b>\$ 78,513,907</b>	<b>\$ 781,884</b>	<b>\$ 801</b>	<b>\$ 283,050,317</b>

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

Note (2):

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

**FORT BEND COUNTY, TEXAS**

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	-
<b>Fort Bend County Surface Water Supply Corporation</b>					
Health and welfare	-	-	-	-	-
<b>Total Fort Bend County Surface Water Supply Corpo</b>	-	-	-	-	-
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 10,548,483	\$ 8,658,551	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	10,548,483	8,658,551	-	-	-
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	3,333,762	6,048,990	16,482	-	-
Interest on long-term debt	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	3,333,762	6,048,990	16,482	-	-
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	-	-
<b>Corporation</b>	-	-	-	-	-
<b>Totals Component Units</b>	<u>\$ 13,882,245</u>	<u>\$ 14,707,541</u>	<u>\$ 16,482</u>	-	-
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	6
<b>Total General Revenues</b>				-	6
Changes in Net Position (Deficit)				-	6
<b>Net Position (Deficit), Beginning of Year, as restated</b>				(13,474,917)	8,380
<b>Net Position (Deficit), End of Period</b>				<u>\$ (13,474,917)</u>	<u>\$ 8,386</u>

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

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

December 31, 2023 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET  
 POSITION (DEFICIT)  
 COMPONENT UNITS  
 For the Three Months Ended September 30, 2024**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	-
<b>Fort Bend County Surface Water Supply Corporation</b>					
Health and welfare	-	-	-	-	-
<b>Total Fort Bend County Surface Water Supply Corp</b>	-	-	-	-	-
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ (1,889,932)	\$ -	\$ -	\$ -	\$ (1,889,932)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	(1,889,932)	-	-	-	(1,889,932)
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	2,731,710	-	-	2,731,710
Interest on long-term debt	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	-	2,731,710	-	-	2,731,710
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	-	-
<b>Corporation</b>	-	-	-	-	-
<b>Totals Component Units</b>	(1,889,932)	2,731,710	-	-	841,778
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	2,559,499	1,408,139		1	3,967,645
<b>Total General Revenues</b>	2,559,499	1,408,139	-	1	3,967,645
Changes in Net Position (Deficit)	669,567	4,139,849	-	1	4,809,423
<b>Net Position (Deficit), Beginning of Year</b>	216,550,689	74,374,058	879,909	800	278,338,919
<b>Net Position (Deficit), End of Period</b>	\$ 217,220,256	\$ 78,513,907	\$ 781,884	\$ 801	\$ 283,050,317

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**  
**December 31, 2023**

**Primary Government**

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 21,827,133	\$ 25,858,996	\$ 47,686,129	\$ 215,679	\$ 47,901,808
Investment pools:					
LOGIC	7,098,237	-	7,098,237	-	7,098,237
Texas CLASS	115,916,566	-	115,916,566	-	115,916,566
Texas Range	2,666	-	2,666	-	2,666
TexPool	-	-	-	-	-
Money market funds	103,844,870	-	103,844,870	-	103,844,870
<b>Totals cash and cash equivalents</b>	<b>248,689,472</b>	<b>25,858,996</b>	<b>274,548,468</b>	<b>215,679</b>	<b>274,764,147</b>
<b>Investments</b>					
Government Securities	69,834,215	-	69,834,215	-	69,834,215
Commercial Paper	85,824,184	-	85,824,184	-	85,824,184
<b>Total Cash and Investments</b>	<b>\$ 404,347,871</b>	<b>\$ 25,858,996</b>	<b>\$ 430,206,867</b>	<b>\$ 215,679</b>	<b>\$ 430,422,546</b>

**Fiduciary Funds and Component Units**

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 100,363,124	\$ -	\$ 8,682,382
Investment pools:			
LOGIC	-	-	14,485,564
Texas CLASS	28,319,646	-	51,751,548
Texas Range	-	-	1,144
TexPool	-	-	3,125,285
Money market funds	-	57,274	360,208
<b>Totals cash and cash equivalents</b>	<b>128,682,770</b>	<b>57,274</b>	<b>78,406,131</b>
<b>Investments</b>			
Government Securities	-	-	104,000,174
Commercial Paper	-	-	89,091,181
Fixed Income Fund	-	10,461,170	-
Domestic Equity Fund	-	11,055,821	-
International Equity Fund	-	5,860,220	-
<b>Total Cash and Investments</b>	<b>\$ 128,682,770</b>	<b>\$ 27,434,485</b>	<b>\$ 271,497,486</b>



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

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
<b>General Obligation Bonds and Certificates of Obligation</b>					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 6,035,000	\$ 6,439,450
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	32,675,000	\$ 40,222,150
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	61,095,000	72,859,925
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	52,930,000	68,488,750
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	66,515,000	82,608,425
47,550,000	* Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	27,370,000	31,675,000
4,952,549	* Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,502,725	3,993,003
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	12,270,000	13,946,544
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	44,550,000	60,546,600
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	30,075,000	43,685,625
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	20,510,000	28,595,350
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	23,615,000	31,066,925
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	23,955,000	31,820,475
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	30,760,000	35,673,020
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	50,710,000	83,604,750
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	32,635,000	48,566,725
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,955,000	73,321,375
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	33,775,000	53,426,875
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	82,130,000	160,798,319
	<b>Total General Obligation Bonds</b>			<u>\$ 678,062,725</u>	<u>\$971,339,286</u>
<b>Notes Payable</b>					
\$3,808,978	Mobility Tax Note, Series 2017	2.36%	2023	\$ -	\$ -
13,000,000	Tax Note Series 2020	1.06%	2027	7,770,000	7,977,071
30,000,000	Tax Note Series 2022	3.50%	2029	30,000,000	33,256,750
3,384,000	Revenue Anticipation Notes, Series 2022	3.50%	2029	2,777,000	3,197,945
19,895,000	Tax Anticipation Notes, Series 2023	5.00%	2024	19,935,000	20,643,800
	<b>Total Tax Notes</b>			<u>\$ 60,482,000</u>	<u>\$ 65,075,566</u>
<b>Capital Financing</b>					
\$100,140,000	Phone system	5.00%	2024	\$ 475,657	\$ 490,830
4,861,625	Network Refresh	5.00%	2026	2,030,117	2,120,692
771,512	Stealth Watch Server	5.00%	2024	159,374	164,573
2,050,832	Axon Tasers and Cameras financing	5.00%	2031	17,262,722	19,140,867
19,689,775	EPICenter Financing	5.00%	2050	100,140,000	169,046,925
2,300,921	Server upgrades	5.00%	2031	1,504,960	1,664,654
	<b>Total Capital Financing</b>			<u>\$ 121,572,830</u>	<u>\$192,628,542</u>
<b>Leases</b>					
\$828,281	Elections Warehouse	2.467%	2024	\$ 333,667	\$ 338,656
209,229	Mailing Equipment	2.467%	2026	97,756	101,408
129,121	Building rentals	2.297%	2024	30,503	30,660
239,021	Land Lease	2.297%	2046	96,677	100,020
	<b>Total Leases</b>			<u>\$ 558,603</u>	<u>\$ 570,744</u>
<b>Technology Financing (SBITA)</b>					
\$4,411,721	Workday Learning Software	2.297%	2027	5,935,905	\$ 6,724,643
2,317,423	Apollo Cyber Defense	3.305%	2028	2,356,702	2,505,006
288,914	eCivis	2.297%	2025	95,411	98,500
	<b>Total SBITAs Payable</b>			<u>\$ 8,388,018</u>	<u>\$ 9,328,149</u>

December 31, 2023 Monthly Financial Report



## **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				
	2015	2016	2017	2018	2019
<b>Revenues</b>					
Property taxes	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090
Sales taxes	5,789,362	6,958,956	6,858,009	8,681,101	10,053,417
Fees and fines	47,803,283	50,231,963	51,736,504	54,687,700	56,771,556
Intergovernmental	39,904,787	39,673,097	47,734,683	46,630,942	73,767,851
Earnings on investments	878,980	1,750,631	3,434,897	6,977,865	7,928,027
Miscellaneous	7,545,715	7,913,682	9,223,274	9,275,553	8,688,396
<b>Total Revenues</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>	<b>466,602,337</b>
<b>Expenditures</b>					
Current:					
General administration	44,698,720	56,093,978	60,669,054	67,799,061	64,552,332
Financial administration	8,369,921	9,063,587	9,451,425	9,306,005	9,710,496
Administration of justice	81,411,531	89,715,917	96,057,172	99,960,008	108,300,831
Construction and maintenance	59,785,401	43,275,592	73,924,220	88,168,071	80,471,847
Health and human services	32,436,431	38,314,627	41,805,244	43,628,300	46,203,981
Cooperative services	973,026	1,050,282	1,048,609	1,113,328	1,179,033
Public safety	53,652,220	54,393,589	58,152,633	61,416,316	63,721,924
Parks and recreation	3,051,927	3,307,538	3,701,092	3,576,272	4,304,281
Libraries and education	14,460,419	15,215,877	15,889,947	16,989,644	18,626,830
<b>Capital Outlay</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>	<b>80,497,157</b>
<b>Debt Service:</b>					
Principal	16,750,000	18,480,000	21,420,000	25,931,000	28,071,000
Interest and fiscal charges	14,391,964	15,506,610	18,914,424	22,108,123	22,225,013
Bond issuance costs	1,207,260	1,316,238	599,813	558,469	355,887
<b>Total Expenditures</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>	<b>528,220,612</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	13,517,505	13,780,670	19,734,628	14,559,002	16,290,672
Transfers (out)	(13,517,505)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)
Bonds issued	37,365,000	96,640,000	64,550,000	58,467,549	34,655,000
Refunding bonds issued	108,225,000	73,120,000	-	-	-
Premium on bonds issued	22,059,154	34,156,271	7,965,901	7,313,675	6,899,883
Payments to current refunding bond agent	(126,676,501)	(89,544,194)	-	-	-
Tax Notes/ Capital Leases issued	-	-	3,808,978	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>	<b>41,554,883</b>
<b>Net Change in Fund Balances</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	9.40%	9.83%	10.04%	10.90%	11.23%

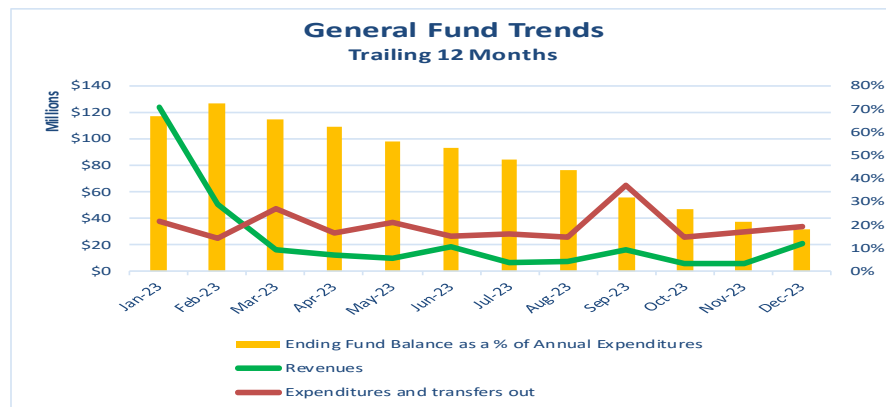
**FORT BEND COUNTY, TEXAS****CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -****Page 2 of 2****MODIFIED ACCRUAL BASIS OF ACCOUNTING****LAST TEN FISCAL YEARS****(UNAUDITED)**

	Fiscal Year				Therr Months Ended DEC 31,
	2020	2021	2022	2023	2024
<b>Revenues</b>					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 19,014,001
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	1,438,970
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	10,285,716
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	8,259,274
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	6,055,735
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	7,304,889
<b>Total Revenues</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>643,622,653</b>	<b>52,358,585</b>
<b>Expenditures</b>					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	17,749,016
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	3,942,482
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	34,014,809
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	10,966,886
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	12,761,571
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	255,795
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	29,794,348
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	1,873,558
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	4,908,493
<b>Capital Outlay</b>	<b>101,302,683</b>	<b>232,434,131</b>	<b>112,403,997</b>	<b>112,165,159</b>	<b>20,799,331</b>
<b>Debt Service:</b>					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	3,113,899
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	187,342
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	934,105
<b>Total Expenditures</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>728,553,935</b>	<b>141,301,635</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>(84,931,282)</b>	<b>(88,943,050)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	5,373,816
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(5,373,816)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	103,880,000
Refunding bonds issued	36,540,000	-	-	-	-
Premium on bonds issued	24,507,932	8,483,750	13,478,268	12,577,192	8,641,503
Payments to current refunding bond agent	(40,355,628)	-	-	-	-
Tax Notes/ Capital Leases issued	9,349,781	100,349,229	22,018,098	10,041,880	1,624,207
<b>Total Other Financing Sources (Uses)</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>148,589,072</b>	<b>114,145,710</b>
<b>Net Change in Fund Balances</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 63,657,790</b>	<b>\$ 25,202,660</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>12.98%</b>	<b>11.05%</b>	<b>12.29%</b>	<b>13.21%</b>	<b>2.74%</b>

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

Page 1 of 2

	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23
<b>Revenues</b>						
Property taxes	\$ 117,164,547	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439
Fines and fees	2,616,629	3,191,779	3,640,279	3,212,235	3,503,265	10,214,683
Intergovernmental	2,213,178	1,108,394	4,503,113	3,990,801	2,760,138	5,094,194
Earnings on investments	781,500	1,003,649	1,396,188	1,136,842	925,622	652,014
Miscellaneous	1,251,453	1,478,545	1,662,640	1,065,630	1,847,109	1,504,812
<b>Total Revenues</b>	<b>124,027,307</b>	<b>50,135,304</b>	<b>16,513,762</b>	<b>11,887,819</b>	<b>9,869,484</b>	<b>18,762,142</b>
<b>Expenditures</b>						
Current:						
General administration	12,013,060	5,199,884	17,504,583	3,948,574	5,509,453	7,389,454
Financial administration	1,138,372	1,030,756	1,163,230	1,018,314	1,263,179	977,198
Administration of justice	8,130,116	8,649,100	9,848,806	8,466,260	9,587,698	8,841,450
Construction and maintenance	304,931	306,883	362,889	311,023	356,499	350,168
Health and human services	5,236,358	4,170,955	4,529,876	3,900,714	4,726,326	3,613,604
Cooperative services	68,521	71,208	234,286	77,101	90,689	74,007
Public safety	5,998,032	5,704,608	7,348,456	6,049,868	6,901,255	6,450,659
Parks and recreation	363,887	369,391	413,289	341,198	438,234	359,706
Libraries and education	1,567,511	1,734,998	1,932,313	1,648,522	2,010,281	1,686,812
<b>Capital Outlay</b>	<b>309,502</b>	<b>429,671</b>	<b>953,366</b>	<b>61,864</b>	<b>1,107,808</b>	<b>324,419</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,130,290</b>	<b>27,667,454</b>	<b>44,291,094</b>	<b>25,823,438</b>	<b>31,991,422</b>	<b>30,067,477</b>
<b>Excess (Deficiency) of Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over (Under) Expenditures</b>	<b>88,897,017</b>	<b>22,467,850</b>	<b>(27,777,332)</b>	<b>(13,935,619)</b>	<b>(22,121,938)</b>	<b>(11,305,335)</b>
<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers in	-	189,045	-	-	-	-
Transfers (out)	-	(189,045)	-	-	(3,384,000)	(19,935,000)
Debt issuance	-	-	-	-	-	19,935,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,384,000)</b>	<b>-</b>
Net Change in Fund Balances	88,897,017	22,467,850	(27,777,332)	(13,935,619)	(25,505,938)	(11,305,335)
<b>Fund Balances, Beginning of Period</b>	<b>186,485,172</b>	<b>275,382,189</b>	<b>297,850,039</b>	<b>270,072,707</b>	<b>256,137,088</b>	<b>230,631,150</b>
<b>Fund Balances, End of Period</b>	<b>\$ 275,382,189</b>	<b>\$ 297,850,039</b>	<b>\$ 270,072,707</b>	<b>\$ 256,137,088</b>	<b>\$ 230,631,150</b>	<b>\$ 219,325,815</b>



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

Page 2 of 2

	7/31/23	8/31/23	9/30/23	10/31/23	11/30/23	12/31/23
<b>Revenues</b>						
Property taxes	\$ 641,124	\$ 178,753	\$ 478,157	\$ 109,603	\$ 182,155	\$ 12,881,856
Fines and fees	3,145,287	4,547,833	4,222,044	2,561,706	2,942,817	3,147,063
Intergovernmental	713,099	1,032,041	8,872,698	1,089,787	1,067,491	2,441,180
Earnings on investments	1,108,071	893,577	1,017,593	825,392	637,911	1,054,182
Miscellaneous	1,245,969	1,233,332	1,379,044	1,274,244	1,468,975	1,846,406
<b>Total Revenues</b>	<b>6,853,550</b>	<b>7,885,536</b>	<b>15,969,536</b>	<b>5,860,732</b>	<b>6,299,349</b>	<b>21,370,687</b>
<b>Expenditures</b>						
Current:						
General administration	6,039,468	5,998,937	4,830,448	4,747,769	4,409,737	7,289,470
Financial administration	1,162,432	987,486	1,634,325	1,158,464	1,127,883	1,656,135
Administration of justice	8,050,663	8,189,187	14,141,358	8,606,472	8,965,970	9,279,240
Construction and maintenance	299,841	294,550	550,229	298,834	306,193	316,433
Health and human services	3,891,158	4,632,406	7,759,759	3,318,277	3,678,542	4,217,176
Cooperative services	148,148	72,834	222,444	73,142	103,230	79,423
Public safety	6,289,948	6,285,198	12,102,796	5,911,638	6,387,300	6,858,345
Parks and recreation	346,917	714,703	618,537	318,826	358,923	597,499
Libraries and education	1,655,274	1,608,252	2,445,059	1,472,952	1,624,614	1,806,433
<b>Capital Outlay</b>	<b>287,626</b>	<b>290,853</b>	<b>(137,087)</b>	<b>113,493</b>	<b>912,414</b>	<b>58,000</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>28,171,475</b>	<b>29,074,406</b>	<b>44,167,868</b>	<b>26,019,867</b>	<b>27,874,806</b>	<b>32,158,154</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(21,317,925)</b>	<b>(21,188,870)</b>	<b>(28,198,332)</b>	<b>(20,159,135)</b>	<b>(21,575,457)</b>	<b>(10,787,467)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	3,171,040	(187,311)	-	937,223	-
Transfers (out)	-	-	(829,635)	-	(2,986,593)	(1,450,000)
Debt issuance	-	-	(19,935,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,171,040</b>	<b>(20,951,946)</b>	<b>-</b>	<b>(2,049,370)</b>	<b>(1,450,000)</b>
Net Change in Fund Balances	(21,317,925)	(18,017,830)	(49,150,278)	(20,159,135)	(23,624,827)	(12,237,467)
<b>Fund Balances, Beginning of Period</b>	<b>219,325,815</b>	<b>198,007,890</b>	<b>179,990,060</b>	<b>130,839,782</b>	<b>110,680,647</b>	<b>87,055,820</b>
<b>Fund Balances, End of Period</b>	<b>\$ 198,007,890</b>	<b>\$ 179,990,060</b>	<b>\$ 130,839,782</b>	<b>\$ 110,680,647</b>	<b>\$ 87,055,820</b>	<b>\$ 74,818,353</b>

