

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

For the One Month Ended October 31, 2023



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

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County Auditor

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April 5, 2024

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

The Monthly Financial Report (the "MFR") for the One Month Ended October 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 One Month for additional analysis.

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

October 31, 2023

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 274,317,511	\$ 500,809	\$ 274,818,320	\$ 223,217,700
Investments	114,271,642	-	114,271,642	31,172,370
Receivables:				
Taxes, net	13,148,053	-	13,148,053	-
Grants	5,430,291	-	5,430,291	-
Fines and fees	42,675,532	-	42,675,532	-
Other	38,849,693	174,539	39,024,232	8,659,404
Internal Balances	3,976,524	(3,976,524)	-	-
Prepaid items	2,424,153	109,651	2,533,804	-
Due from component units	1,572,200	-	1,572,200	-
Capital assets, not being depreciated	686,877,662	-	686,877,662	131,537,280
Capital assets, net of accumulated depreciation	2,868,814,171	3,596,126	2,872,410,297	357,866,570
Total Assets	4,052,357,432	404,601	4,052,762,033	752,453,324
Deferred Outflows of Resources				
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	-
Total Deferred Outflows of Resources	160,361,158	-	160,361,158	1,643,432
Liabilities				
Accounts payable and accrued expenses	32,998,051	205,277	33,203,328	38,676
Retainage payable	5,576,002	168,970	5,744,972	4,432,513
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	53,908,344	497,121	54,405,465	-
Due to component units	193,191	-	193,191	-
Due to primary government	-	-	-	1,379,009
Due to other governments	6,084,970	-	6,084,970	-
Long-term Liabilities:				
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	872,259,469	-	872,259,469	447,518,184
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,464,321,153	871,368	1,465,192,521	467,295,783
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	8,444,231
Deferred inflows related to post-employment benefits	359,793,610	-	359,793,610	-
Total Deferred Inflows of Resources	359,793,610	-	359,793,610	8,444,231
Net Position (Deficit)				
Net investment in capital assets	2,637,657,370	-	2,637,657,370	61,518,646
Restricted for:				
Debt service	64,480,025	-	64,480,025	30,319,828
Construction and maintenance	99,308,035	-	99,308,035	-
Other	35,178,802	-	35,178,802	-
Unrestricted	(448,020,405)	(466,767)	(448,487,172)	186,518,268
Total Net Position	\$ 2,388,603,827	\$ (466,767)	\$ 2,388,137,060	\$ 278,356,742

October 31, 2023 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2023

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Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 5,372,375	\$ (69,138)	\$ 70,400	\$ -
Financial administration	1,151,464	1,588	-	-
Administration of justice	11,041,969	994,581	721,788	-
Construction and maintenance	10,133,110	75,450	-	67,975
Health and human services	4,212,729	1,152,227	1,344,579	-
Cooperative services	83,142	-	-	-
Public safety	8,752,186	1,375,956	425,389	-
Parks and recreation	826,790	14,003	-	-
Libraries and education	1,599,852	7,665	207	-
Interest on long-term debt	57,070	-	-	-
Total governmental activities	43,230,687	3,552,332	2,562,363	67,975
Business-Type Activities				
EPICenter Operations	527,168	418,969	-	-
Total Primary Government	\$ 43,757,855	\$ 3,971,301	\$ 2,562,363	\$ 67,975
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	615,173	-	-	-
FB Grand Parkway Toll Road Authority	390,455	-	-	244
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 1,005,628	\$ -	\$ -	\$ 244

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2023

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Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (5,371,113)		\$ (5,371,113)	
Financial administration	(1,149,876)		(1,149,876)	
Administration of justice	(9,325,600)		(9,325,600)	
Construction and maintenance	(9,989,685)		(9,989,685)	
Health and human services	(1,715,923)		(1,715,923)	
Cooperative services	(83,142)		(83,142)	
Public safety	(6,950,841)		(6,950,841)	
Parks and recreation	(812,787)		(812,787)	
Libraries and education	(1,591,980)		(1,591,980)	
Interest on long-term debt	(57,070)		(57,070)	
Total governmental activities	(37,048,017)		(37,048,017)	
Business-Type Activities				
EPICenter Operations		\$ (108,199)	(108,199)	
Total Primary Government	(37,048,017)	(108,199)	(37,156,216)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				(615,173)
FB Grand Parkway Toll Road Authority				(390,211)
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				(1,005,384)
General Revenues:				
Property taxes, penalties, and interest	(284,252)	-	(284,252)	-
Sales taxes	120,229	-	120,229	-
Earnings on investments	1,951,715	-	1,951,715	1,121,232
Miscellaneous	748,495	-	748,495	-
Total General Revenues	2,536,187	-	2,536,187	1,121,232
Changes in Net Position	(34,511,830)	(108,199)	(34,620,029)	115,848
Net Position, Beginning of Year, as restated	2,423,115,657	(358,568)	2,422,757,089	278,338,919
Net Position, End of Period	\$ 2,388,603,827	\$ (466,767)	\$ 2,388,137,060	\$ 278,356,742

October 31, 2023 Monthly Financial Report

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 28,744,727	\$ 15,831,429	\$ 49,287,537	\$ 47,052,492
Investments	82,642,884	18,365,085	-	-
Taxes receivable, net	8,392,202	1,848,223	-	-
Grants receivable	3,452,725	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	3,093,900	30,915,696	2,250,164	-
Due from other funds	40,416,509	513,347	-	-
Due from component units	1,572,200	-	-	-
Prepaid items	(12,712)	-	-	-
Total Assets	\$ 210,977,967	\$ 67,473,780	\$ 51,537,701	\$ 47,052,492
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,278,162	\$ -	\$ 63,000	\$ -
Accrued payroll	8,804,145	-	-	-
Retainage payable	10,948	-	5,440,874	5,350
Due to other funds	388,669	-	34,216,942	179,135
Due to component units	-	-	193,191	-
Due to other governments	2,642,137	-	-	-
Notes payable	19,935,000	-	-	-
Unearned revenues	3,170,532	-	-	46,868,007
Total Liabilities	49,229,593	-	39,914,007	47,052,492
Deferred Inflows of Resources				
Unavailable revenue-property taxes	8,392,202	1,848,223	-	-
Unavailable revenue-other	42,675,532	31,323,002	-	-
Total Deferred Inflows of Resources	51,067,734	33,171,225	-	-
Fund Balances				
Nonspendable	(12,712)	-	-	-
Restricted	7,812,988	34,302,555	11,623,694	-
Committed	6,594,318	-	-	-
Unassigned	96,286,046	-	-	-
Total Fund Balances	110,680,640	34,302,555	11,623,694	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 210,977,967	\$ 67,473,780	\$ 51,537,701	\$ 47,052,492

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 58,241,576	\$ 49,960,067	\$ 249,117,828
Investments	-	13,263,673	114,271,642
Taxes receivable, net	1,844,798	1,062,830	13,148,053
Grants receivable	-	1,977,566	5,430,291
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	2,545,335	38,821,975
Due from other funds	-	410,239	41,340,095
Due from component units	-	-	1,572,200
Prepaid items	-	-	(12,712)
Total Assets	\$ 60,103,254	\$ 69,219,710	\$ 506,364,904
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 116,388	\$ 20,039	\$ 14,477,589
Accrued payroll	-	-	8,804,145
Retainage payable	118,830	-	5,576,002
Due to other funds	528,486	3,540,248	38,853,480
Due to component units	-	-	193,191
Due to other governments	-	3,507,511	6,149,648
Notes payable	-	-	19,935,000
Unearned revenues	-	3,494,762	53,533,301
Total Liabilities	763,704	10,562,560	147,522,356
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,086,277	11,326,702
Unavailable revenue-other	-	-	73,998,534
Total Deferred Inflows of Resources	-	1,086,277	85,325,236
Fund Balances			
Nonspendable	-	-	(12,712)
Restricted	59,339,550	57,570,873	170,649,660
Committed	-	-	6,594,318
Unassigned	-	-	96,286,046
Total Fund Balances	59,339,550	57,570,873	273,517,312
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 60,103,254	\$ 69,219,710	\$ 506,364,904

October 31, 2023 Monthly Financial Report



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

Total fund balances, governmental funds	\$ 273,517,312
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.	3,555,177,863
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	85,086,262
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	(848,729,966)
Deferred charges on debt refunding	1,672,310
Compensated absences	(12,827,089)
Premiums on issuance of debt	(70,119,799)
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.	19,880,438
Net Position of Governmental Activities	<u>\$ 2,388,603,827</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the One Month Ended October 31, 2023****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 109,603	\$ 38,115	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	2,561,706	-	-	-
Intergovernmental	1,089,787	-	-	402,405
Earnings on investments	825,392	158,517	249,548	226,248
Miscellaneous	1,274,243	-	12,453	-
Total Revenues	5,860,731	196,632	262,001	628,653
Expenditures				
Current:				
General administration	4,747,769	-	7,711	-
Financial administration	1,158,464	-	-	-
Administration of justice	8,606,472	-	-	-
Construction and maintenance	298,834	-	208,576	-
Health and human services	3,318,277	-	2,101	628,653
Cooperative services	73,142	-	-	-
Public safety	5,911,638	-	750	-
Parks and recreation	318,826	-	12,963	-
Libraries and education	1,472,952	-	-	-
Capital Outlay	113,493	-	2,551,200	-
Debt Service:				
Principal	-	791,304	-	-
Interest and fiscal charges	-	16,880	-	-
Total Expenditures	26,019,867	808,184	2,783,301	628,653
 Net Change in Fund Balances	 (20,159,136)	 (611,552)	 (2,521,300)	 -
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 110,680,640	\$ 34,302,555	\$ 11,623,692	\$ -

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 10,848	\$ 158,566
Sales taxes	120,229	-	120,229
Fines and fees	-	425,795	2,987,501
Intergovernmental	-	915,340	2,407,532
Earnings on investments	263,389	228,118	1,951,212
Miscellaneous	-	964,726	2,251,422
Total Revenues	383,618	2,544,827	9,876,462
Expenditures			
Current:			
General administration	-	100,932	4,856,412
Financial administration	-	-	1,158,464
Administration of justice	-	2,070,970	10,677,442
Construction and maintenance	4,244	1,590,119	2,101,773
Health and human services	-	72,700	4,021,731
Cooperative services	-	-	73,142
Public safety	-	2,561,797	8,474,185
Parks and recreation	-	-	331,789
Libraries and education	-	899	1,473,851
Capital Outlay	-	123,040	2,787,733
Debt Service:			
Principal	-	-	791,304
Interest and fiscal charges	-	40,189	57,069
Total Expenditures	4,244	6,560,646	36,804,895
 Net Change in Fund Balances	 379,374	 (4,015,819)	 (26,928,433)
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
Fund Balances, End of Period	\$ 59,339,550	\$ 57,570,873	\$ 273,517,310

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 One Month Ended October 31, 2023**

Net change in fund balances - total governmental funds \$ (26,928,433)

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 \$2,787,733 was exceeded by depreciation of \$11,028,194 in the current period. (8,240,462)

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. (98,029)

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.

Repayments:

Principal repayments 791,304

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting. (1,060,044)

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. 1,023,834

Change in net position of governmental activities \$ (34,511,830)

**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
October 31, 2023

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	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 13,679,381	\$ 445,292	\$ 935,122	\$ 5,552,921	\$ 4,490,028
Investments	-	-	-	3,060,848	10,202,825
Taxes receivable, net	-	215,528	-	510,657	336,645
Penalties and interest receivable on delinquent taxes, net	-	-	-	-	-
Grants receivable	-	-	23,676	-	-
Other receivables	-	-	7,885	627,377	1,656,758
Due from other funds	-	-	-	33,472	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 13,679,381</u>	<u>\$ 660,820</u>	<u>\$ 966,683</u>	<u>\$ 9,785,275</u>	<u>\$ 16,686,256</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,200	\$ -
Due to other funds	-	35,342	966,803	429,555	446,723
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>35,342</u>	<u>966,803</u>	<u>434,755</u>	<u>446,723</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	510,657	336,645
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>510,657</u>	<u>336,645</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	13,679,381	625,478	(120)	8,839,863	15,902,888
Total Fund Balances	<u>13,679,381</u>	<u>625,478</u>	<u>(120)</u>	<u>8,839,863</u>	<u>15,902,888</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,679,381</u>	<u>\$ 660,820</u>	<u>\$ 966,683</u>	<u>\$ 9,785,275</u>	<u>\$ 16,686,256</u>

October 31, 2023 Monthly Financial Report

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

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	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 19,711	\$ 1,226,866	\$ 616,314	\$ 11,571	\$ 92,226
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Penalties and interest receivable on delinquent taxes, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	44,114	290	-	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 19,711</u>	<u>\$ 1,270,980</u>	<u>\$ 616,604</u>	<u>\$ 11,571</u>	<u>\$ 92,226</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	500	18,695	5,823	-	450
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>500</u>	<u>18,695</u>	<u>5,823</u>	<u>-</u>	<u>450</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	19,211	1,252,285	610,781	11,571	91,776
Total Fund Balances	<u>19,211</u>	<u>1,252,285</u>	<u>610,781</u>	<u>11,571</u>	<u>91,776</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,711</u>	<u>\$ 1,270,980</u>	<u>\$ 616,604</u>	<u>\$ 11,571</u>	<u>\$ 92,226</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
October 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
Assets					
Cash and cash equivalents	\$ 180,346	\$ 56,031	\$ 247,960	\$ 44,614	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Penalties and interest receivable on delinquent taxes, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,185	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 181,531	\$ 56,031	\$ 247,960	\$ 44,614	\$ -
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	181,531	56,031	247,960	44,614	-
Total Fund Balances	181,531	56,031	247,960	44,614	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 181,531	\$ 56,031	\$ 247,960	\$ 44,614	\$ -

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

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 230,277	\$ 6,361,164	\$ 78,227	\$ 591,986	\$ 6,153,503
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Penalties and interest receivable on delinquent taxes, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	2,109	-	249,298
Due from other funds	-	157,798	-	-	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 230,277</u>	<u>\$ 6,518,962</u>	<u>\$ 80,336</u>	<u>\$ 591,986</u>	<u>\$ 6,402,801</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	4,727	50,976	-	17,889	40,431
Due to other governments	-	-	-	-	3,078,127
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>4,727</u>	<u>50,976</u>	<u>-</u>	<u>17,889</u>	<u>3,118,558</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	225,550	6,467,986	80,336	574,097	3,284,243
Total Fund Balances	<u>225,550</u>	<u>6,467,986</u>	<u>80,336</u>	<u>574,097</u>	<u>3,284,243</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 230,277</u>	<u>\$ 6,518,962</u>	<u>\$ 80,336</u>	<u>\$ 591,986</u>	<u>\$ 6,402,801</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
October 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
Assets					
Cash and cash equivalents	\$ 23,179	\$ 78,484	\$ 94	\$ 189,562	\$ (1,664,274)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Penalties and interest receivable on delinquent taxes, net	-	-	-	-	-
Grants receivable	-	-	-	3,563	1,950,237
Other receivables	-	-	-	-	-
Due from other funds	78	-	-	981	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 23,257</u>	<u>\$ 78,484</u>	<u>\$ 94</u>	<u>\$ 194,106</u>	<u>\$ 285,963</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	46,988
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,988</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	238,975
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,975</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	23,257	78,484	94	194,106	-
Total Fund Balances	<u>23,257</u>	<u>78,484</u>	<u>94</u>	<u>194,106</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,257</u>	<u>\$ 78,484</u>	<u>\$ 94</u>	<u>\$ 194,106</u>	<u>\$ 285,963</u>

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

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	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
Assets					
Cash and cash equivalents	\$ 195,349	\$ 45,821	\$ 189,749	\$ 1,887,015	\$ 1,793,790
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Penalties and interest receivable on delinquent taxes, net	-	-	-	-	-
Grants receivable	-	-	-	90	-
Other receivables	1,908	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 197,257</u>	<u>\$ 45,821</u>	<u>\$ 189,749</u>	<u>\$ 1,887,105</u>	<u>\$ 1,793,790</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	4,215	1,583	730,533	29,490
Due to other governments	-	-	-	-	-
Unearned revenues	-	41,606	-	1,156,572	-
Total Liabilities	<u>-</u>	<u>45,821</u>	<u>1,583</u>	<u>1,887,105</u>	<u>29,490</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	197,257	-	188,166	-	1,764,300
Total Fund Balances	<u>197,257</u>	<u>-</u>	<u>188,166</u>	<u>-</u>	<u>1,764,300</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 197,257</u>	<u>\$ 45,821</u>	<u>\$ 189,749</u>	<u>\$ 1,887,105</u>	<u>\$ 1,793,790</u>

October 31, 2023 Monthly Financial Report

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

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	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets			
Cash and cash equivalents	\$ 2,828,365	\$ 3,379,393	\$ 49,960,067
Investments	-	-	13,263,673
Taxes receivable, net	-	-	1,062,830
Penalties and interest receivable on delinquent taxes, net	-	-	-
Grants receivable	-	-	1,977,566
Other receivables	-	-	2,545,335
Due from other funds	172,321	-	410,239
Due from component units	-	-	-
Prepaid items	-	-	-
Total Assets	\$ 3,000,686	\$ 3,379,393	\$ 69,219,710
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 14,839	\$ -	\$ 20,039
Due to other funds	689,263	20,262	3,540,248
Due to other governments	-	429,384	3,507,511
Unearned revenues	2,296,584	-	3,494,762
Total Liabilities	3,000,686	449,646	10,562,560
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	1,086,277
Total Deferred Inflows of Resources	-	-	1,086,277
Fund Balances:			
Nonspendable	-	-	-
Restricted	-	2,929,747	57,570,873
Total Fund Balances	-	2,929,747	57,570,873
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,000,686	\$ 3,379,393	\$ 69,219,710

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 One Month Ended October 31, 2023**

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 6,670
Sales taxes	-	-	-	-
Fines and fees	-	-	-	26,074
Intergovernmental	-	-	23,051	67,966
Earnings on investments	63,445	2,087	13,490	41,900
Miscellaneous	-	-	779	7,938
Total Revenues	<u>63,445</u>	<u>2,087</u>	<u>37,320</u>	<u>150,548</u>
Expenditures				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	-	1,386,996	-
Construction and maintenance	-	-	-	933,791
Health and human services	-	-	-	-
Public safety	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	-	123,040	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,510,036</u>	<u>933,791</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	63,445	2,087	(1,472,716)	(783,243)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	63,445	2,087	(1,472,716)	(783,243)
Fund Balances, Beginning of Year	<u>13,615,936</u>	<u>623,391</u>	<u>1,472,596</u>	<u>9,623,106</u>
Fund Balances, End of Period	<u>\$ 13,679,381</u>	<u>\$ 625,478</u>	<u>\$ (120)</u>	<u>\$ 8,839,863</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 One Month Ended October 31, 2023**

	Special Revenue Funds				
			Gus George Law		
	Utility Assistance	County Law Library	Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	44,114	24,305	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	6	5,417	129	2	20
Miscellaneous	-	-	-	-	207
Total Revenues	6	49,531	24,434	2	227
Expenditures					
Current:					
General administration	-	-	-	1,890	-
Financial administration	-	-	-	-	-
Administration of justice	-	22,950	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	10,107	-	-	-	-
Public safety	-	-	854	-	-
Libraries and education	-	-	-	(1)	900
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	10,107	22,950	854	1,889	900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,101)	26,581	23,580	(1,887)	(673)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(10,101)	26,581	23,580	(1,887)	(673)
Fund Balances, Beginning of Year	29,312	1,225,704	587,201	13,458	92,449
Fund Balances, End of Period	\$ 19,211	\$ 1,252,285	\$ 610,781	\$ 11,571	\$ 91,776

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes				-	-
Fines and fees	1,185	-	-	120	-
Intergovernmental	-	-	-	-	-
Earnings on investments	38	12	-	-	-
Miscellaneous	-	-	900	-	-
Total Revenues	1,223	12	900	120	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,223	12	900	120	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	1,223	12	900	120	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 181,531	\$ 56,031	\$ 247,960	\$ 44,614	\$ -

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 One Month Ended October 31, 2023**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	157,798	-	-	-
Intergovernmental	70,000	-	-	-	-
Earnings on investments	42	-	17	126	10,485
Miscellaneous	-	-	-	-	800,000
Total Revenues	70,042	157,798	17	126	810,485
Expenditures					
Current:					
General administration	11,716	68,285	1	19,040	-
Financial administration	-	-	-	-	-
Administration of justice	-	9,066	-	-	139
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,413,926
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	11,716	77,351	1	19,040	2,414,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	58,326	80,447	16	(18,914)	(1,603,580)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	58,326	80,447	16	(18,914)	(1,603,580)
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	\$ 225,550	\$ 6,467,986	\$ 80,336	\$ 574,097	\$ 3,284,243

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 One Month Ended October 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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	78	-	-	-	-
Intergovernmental	-	-	94	-	101,992
Earnings on investments	-	22	-	40	49
Miscellaneous	-	-	-	-	-
Total Revenues	78	22	94	40	102,041
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	467	62,127
Public safety	-	30,295	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	40,189
Total Expenditures	-	30,295	-	468	102,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	78	(30,273)	94	(428)	(275)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	78	(30,273)	94	(428)	(275)
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	\$ 23,257	\$ 78,484	\$ 94	\$ 194,106	\$ -

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 One Month Ended October 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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	196,562	(10)	-	284,956	-
Earnings on investments	694	10	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>197,256</u>	<u>-</u>	<u>-</u>	<u>284,956</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	3,337	284,956	-
Construction and maintenance	-	-	-	-	-
Health and human services	(1)	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>(1)</u>	<u>-</u>	<u>3,337</u>	<u>284,956</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	197,257	-	(3,337)	-	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	197,257	-	(3,337)	-	-
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>191,503</u>	<u>-</u>	<u>1,764,300</u>
Fund Balances, End of Period	<u>\$ 197,257</u>	<u>\$ -</u>	<u>\$ 188,166</u>	<u>\$ -</u>	<u>\$ 1,764,300</u>

October 31, 2023 Monthly Financial Report

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2023

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 10,848
Sales taxes	-	-	-
Fines and fees	172,121	-	425,795
Intergovernmental	170,729	-	915,340
Earnings on investments	20,475	-	228,118
Miscellaneous	200	154,702	964,726
Total Revenues	363,525	154,702	2,544,827
Expenditures			
Current:			
General administration	-	-	100,932
Financial administration	-	-	-
Administration of justice	363,525	-	2,070,970
Construction and maintenance	-	-	1,590,119
Health and human services	-	-	72,700
Public safety	-	116,722	2,561,797
Libraries and education	-	-	899
Capital Outlay	-	-	123,040
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	40,189
Total Expenditures	363,525	116,722	6,560,646
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	37,980	(4,015,819)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	37,980	(4,015,819)
Fund Balances, Beginning of Year	-	2,891,767	61,586,692
Fund Balances, End of Period	\$ -	\$ 2,929,747	\$ 57,570,873

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
754	Central Appraisal District Phase 2 Expansion
756	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
October 31, 2023

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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
Assets				
Cash and cash equivalents	\$ -	\$ 2,019,389	\$ -	\$ 13,083,192
Other receivables	50,151	-	-	-
Total Assets	<u>\$ 50,151</u>	<u>\$ 2,019,389</u>	<u>\$ -</u>	<u>\$ 13,083,192</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	610,904	-	263,651
Due to other funds	1,297,242	(4,461)	2,600	36,108
Due to component units	-	-	-	193,191
Total Liabilities	<u>1,297,242</u>	<u>669,443</u>	<u>2,600</u>	<u>492,950</u>
Deferred Inflows of Resources				
Unavailable revenue-property tax	-	-	-	-
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable				
Restricted	(1,247,091)	1,349,946	(2,600)	12,590,242
Committed				
Unassigned				
Total Fund Balances	<u>(1,247,091)</u>	<u>1,349,946</u>	<u>(2,600)</u>	<u>12,590,242</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 50,151</u>	<u>\$ 2,019,389</u>	<u>\$ -</u>	<u>\$ 13,083,192</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.

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COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 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)
Assets				
Cash and cash equivalents	\$ -	\$ 556,180	\$ 1,206,690	\$ -
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 556,180</u>	<u>\$ 1,206,690</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	268,113	-	245,898
Due to other funds	6,963,154	452,649	-	21,193,077
Due to component units	-	-	-	-
Total Liabilities	<u>6,963,154</u>	<u>720,762</u>	<u>-</u>	<u>21,438,975</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable				
Restricted	(6,963,154)	(164,582)	1,206,690	(21,438,975)
Committed				
Unassigned				
Total Fund Balances	<u>(6,963,154)</u>	<u>(164,582)</u>	<u>1,206,690</u>	<u>(21,438,975)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 556,180</u>	<u>\$ 1,206,690</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.

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COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
October 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
Assets			
Cash and cash equivalents	\$ 25,579,961	\$ 6,842,123	\$ 2
Other receivables	-	2,200,013	-
Total Assets	<u>\$ 25,579,961</u>	<u>\$ 9,042,136</u>	<u>\$ 2</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	285,221	3,221,774	-
Due to other funds	928,345	3,177,247	(3)
Due to component units	-	-	-
Total Liabilities	<u>1,213,566</u>	<u>6,399,021</u>	<u>(3)</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes		-	-
Unavailable revenue-other	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable			
Restricted	24,366,395	2,643,115	5
Committed			
Unassigned			
Total Fund Balances	<u>24,366,395</u>	<u>2,643,115</u>	<u>5</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 25,579,961</u>	<u>\$ 9,042,136</u>	<u>\$ 2</u>

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

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Fund Number	MAJ-778	
	Certificates of Obligation, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 49,287,537
Other receivables	-	2,250,164
Total Assets	<u>\$ -</u>	<u>\$ 51,537,701</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 63,000
Retainage payable	545,313	5,440,874
Due to other funds	170,984	34,216,942
Due to component units	-	193,191
Total Liabilities	<u>716,297</u>	<u>39,914,007</u>
Deferred Inflows of Resources		
Unavailable revenue-property taxes		-
Unavailable revenue-other	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
Fund Balances		
Nonspendable		-
Restricted	(716,297)	11,623,694
Committed		-
Unassigned		-
Total Fund Balances	<u>(716,297)</u>	<u>11,623,694</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 51,537,701</u>

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

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 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
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	4,321	9,205	-	63,956
Miscellaneous	12,450	-	-	-
Total Revenues	<u>16,771</u>	<u>9,205</u>	<u>-</u>	<u>63,956</u>
Expenditures				
Current:				
General administration	1	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	101,234
Health and human services	-	-	-	-
Public safety	-	-	2,600	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1</u>	<u>-</u>	<u>2,600</u>	<u>101,234</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>16,770</u>	<u>9,205</u>	<u>(2,600)</u>	<u>(37,278)</u>
Other Financing Sources (Uses)				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	16,770	9,205	(2,600)	(37,278)
Fund Balances, Beginning of Year	<u>(1,263,861)</u>	<u>1,340,741</u>	<u>-</u>	<u>12,627,520</u>
Fund Balances, End of Period	<u>\$ (1,247,091)</u>	<u>\$ 1,349,946</u>	<u>\$ (2,600)</u>	<u>\$ 12,590,242</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.

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2023**

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)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	2,472	5,662	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>2,472</u>	<u>5,662</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	12,963
Capital Outlay	185,350	-	-	(9,273)
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>185,350</u>	<u>-</u>	<u>-</u>	<u>3,690</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(185,350)</u>	<u>2,472</u>	<u>5,662</u>	<u>(3,690)</u>
Other Financing Sources (Uses)				
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(185,350)	2,472	5,662	(3,690)
Fund Balances, Beginning of Year	<u>(6,777,804)</u>	<u>(167,054)</u>	<u>1,201,028</u>	<u>(21,435,285)</u>
Fund Balances, End of Period	<u>\$ (6,963,154)</u>	<u>\$ (164,582)</u>	<u>\$ 1,206,690</u>	<u>\$ (21,438,975)</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.

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2023**

Fund Number	MAJ-773	MAJ-775	MAJ-776
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2023
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Earnings on investments	120,596	43,331	5
Miscellaneous	-	3	-
Total Revenues	<u>120,596</u>	<u>43,334</u>	<u>5</u>
Expenditures			
Current:			
General administration	-	(1)	-
Administration of justice	-	-	-
Construction and maintenance	-	96,281	-
Health and human services	-	-	-
Public safety	-	-	-
Parks and recreation	-	-	-
Capital Outlay	-	2,152,202	-
Debt Service:			
Bond issuance costs	-	-	-
Total Expenditures	<u>-</u>	<u>2,248,482</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>120,596</u>	<u>(2,205,148)</u>	<u>5</u>
Other Financing Sources (Uses)			
Transfers (out)	-	-	-
General obligation bonds issued	-	-	-
Premium on general obligation bonds issued	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	120,596	(2,205,148)	5
Fund Balances, Beginning of Year	<u>24,245,799</u>	<u>4,848,262</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 24,366,395</u>	<u>\$ 2,643,115</u>	<u>\$ 5</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the One Month Ended October 31, 2023**

Fund Number	MAJ-778	
	Certificates of Obligation, Series 2024	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ -	\$ -
Earnings on investments	-	249,548
Miscellaneous	-	12,453
Total Revenues	<u>-</u>	<u>262,001</u>
Expenditures		
Current:		
General administration	7,711	7,711
Administration of justice	-	-
Construction and maintenance	11,061	208,576
Health and human services	2,101	2,101
Public safety	750	750
Parks and recreation	-	12,963
Capital Outlay	222,921	2,551,200
Debt Service:		
Bond issuance costs	-	-
Total Expenditures	<u>244,544</u>	<u>2,783,301</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(244,544)</u>	<u>(2,521,300)</u>
Other Financing Sources (Uses)		
Transfers (out)	-	-
General obligation bonds issued	-	-
Premium on general obligation bonds issued	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(244,544)	(2,521,300)
Fund Balances, Beginning of Year	<u>(471,754)</u>	<u>14,144,992</u>
Fund Balances, End of Period	<u>\$ (716,297)</u>	<u>\$ 11,623,692</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**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 within 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 represents the following sub-funds for accounting purposes:

Fund Number	Fund Description
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 - Pheasant Bluff
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
October 31, 2023

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	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	\$ 17,621,200	\$ 11,837,504	\$ 3,201,938	\$ 812,197	\$ 3,954,400
Taxes receivable, net	634,492	254,611	108,777	18,720	189,175
Other receivables	16,880	-	-	-	-
Total Assets	\$ 18,272,572	\$ 12,092,115	\$ 3,310,715	\$ 830,917	\$ 4,143,575
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 75,999	\$ -	\$ -	\$ -	\$ -
Due to other funds	45,204	32,186	196,398	-	36,556
Due to other governments	-	-	-	-	-
Total Liabilities	121,203	32,186	196,398	-	36,556
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	18,151,369	12,059,929	3,114,317	830,917	4,107,019
Total Fund Balances	18,151,369	12,059,929	3,114,317	830,917	4,107,019
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,272,572	\$ 12,092,115	\$ 3,310,715	\$ 830,917	\$ 4,143,575

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

Page 2 of 4

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	\$ 2,979,660	\$ 148,220	\$ 4,301,478	\$ 1,460,539	\$ 9,129,015
Taxes receivable, net	110,277	1,784	159,474	79,635	225,174
Other receivables	-	-	-	-	-
Total Assets	\$ 3,089,937	\$ 150,004	\$ 4,460,952	\$ 1,540,174	\$ 9,354,189
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ 28,551	\$ 14,280	\$ -
Due to other funds	62,374	-	44,075	62,374	44,075
Due to other governments	-	-	-	-	-
Total Liabilities	145,702	1,280	72,626	76,654	44,075
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	2,944,236	148,723	4,388,326	1,463,522	9,310,113
Total Fund Balances	2,944,236	148,723	4,388,326	1,463,522	9,310,113
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,089,938	\$ 150,003	\$ 4,460,952	\$ 1,540,176	\$ 9,354,188

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

Page 3 of 4

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 154,757	\$ 527,104	\$ 7,620	\$ 98,284	\$ 191,430
Taxes receivable, net	9,053	1,944	813	2,051	9,778
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 163,810</u>	<u>\$ 529,048</u>	<u>\$ 8,433</u>	<u>\$ 100,335</u>	<u>\$ 201,208</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total Liabilities	<u>9,476</u>	<u>9,404</u>	<u>-</u>	<u>-</u>	<u>9,112</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	154,334	519,644	8,433	100,334	192,097
Total Fund Balances	<u>154,334</u>	<u>519,644</u>	<u>8,433</u>	<u>100,334</u>	<u>192,097</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 163,810</u>	<u>\$ 529,048</u>	<u>\$ 8,433</u>	<u>\$ 100,334</u>	<u>\$ 201,209</u>

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

Page 4 of 4

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 356,030	\$ 11,410	\$ 1,448,789	\$ -	\$ 58,241,575
Taxes receivable, net	5,402	672	32,965	-	1,844,797
Other receivables	-	-	-	-	16,880
Total Assets	\$ 361,432	\$ 12,082	\$ 1,481,754	\$ -	\$ 60,103,252
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 118,830
Due to other funds	5,242	-	-	-	528,484
Due to other governments	-	-	-	-	-
Total Liabilities	9,029	-	-	-	763,701
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	352,404	12,082	1,481,754	-	59,339,553
Total Fund Balances	352,404	12,082	1,481,754	-	59,339,553
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 361,433	\$ 12,082	\$ 1,481,754	\$ -	\$ 60,103,254

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 One Month Ended October 31, 2023**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	-	-	-	-	-
Earnings on investments	80,235	54,627	14,537	3,578	18,705
Miscellaneous	-	-	-	-	-
Total Revenues	80,235	54,627	14,537	3,578	18,705
Expenditures					
Current:					
Construction and maintenance	-	1	-	-	4,243
Capital Outlay	-	-	-	-	-
Total Expenditures	-	1	-	-	4,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,235	54,626	14,537	3,578	14,462
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 80,235	 54,626	 14,537	 3,578	 14,462
Fund Balances, Beginning of Year	18,071,134	12,005,303	3,099,780	827,339	4,092,557
Fund Balances, End of Period	\$ 18,151,369	\$ 12,059,929	\$ 3,114,317	\$ 830,917	\$ 4,107,019

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 One Month Ended October 31, 2023

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	90,583	711	-	-	-
Earnings on investments	13,620	32	19,791	6,340	42,045
Miscellaneous	-	-	-	-	-
Total Revenues	104,203	743	19,791	6,340	42,045
Expenditures					
Current:					
Construction and maintenance	(3)	-	1	(1)	1
Capital Outlay	-	-	-	-	-
Total Expenditures	(3)	-	1	(1)	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	104,206	743	19,790	6,341	42,044
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 104,206	 743	 19,790	 6,341	 42,044
Fund Balances, Beginning of Year	2,840,030	147,980	4,368,536	1,457,181	9,268,069
Fund Balances, End of Period	\$ 2,944,236	\$ 148,723	\$ 4,388,326	\$ 1,463,522	\$ 9,310,113

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 One Month Ended October 31, 2023**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	10,391	7,160	-	-	6,477
Earnings on investments	33	3,103	2	20	41
Miscellaneous	-	-	-	-	-
Total Revenues	10,424	10,263	2	20	6,518
Expenditures					
Current:					
Construction and maintenance	-	1	-	1	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	1	-	1	-
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	10,424	10,262	2	19	6,518
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 10,424	 10,262	 2	 19	 6,518
Fund Balances, Beginning of Year	143,910	509,382	8,431	100,315	185,579
Fund Balances, End of Period	\$ 154,334	\$ 519,644	\$ 8,433	\$ 100,334	\$ 192,097

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 One Month Ended October 31, 2023**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	4,907	-	-	-	\$ 120,229
Earnings on investments	75	2	6,605	-	263,391
Miscellaneous	-	-	-	-	-
Total Revenues	4,982	2	6,605	-	383,620
Expenditures					
Current:					
Construction and maintenance	1	-	(1)	-	4,244
Capital Outlay	-	-	-	-	-
Total Expenditures	1	-	(1)	-	4,244
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,981	2	6,606	-	379,376
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 4,981	 2	 6,606	 -	 379,376
Fund Balances, Beginning of Year	347,423	12,080	1,475,148	-	58,960,177
Fund Balances, End of Period	\$ 352,404	\$ 12,082	\$ 1,481,754	\$ -	\$ 59,339,553

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the One Month Ended October 31, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 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%
Total Revenues	<u>397,225,406</u>	<u>397,225,406</u>	<u>3,687,282</u>	<u>(393,538,124)</u>	<u>1%</u>
Expenditures					
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%
Capital Outlay	<u>766,900</u>	<u>766,900</u>	<u>-</u>	<u>766,900</u>	<u>0%</u>
Total Expenditures	<u>385,094,620</u>	<u>380,091,933</u>	<u>23,874,634</u>	<u>356,217,299</u>	<u>6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,133,473</u>	<u>(20,187,352)</u>	<u>(37,320,825)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(17,725,399)	(17,725,399)	-	17,725,399	
Debt issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,725,399)</u>	<u>-</u>	<u>17,725,399</u>	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(591,926)	(20,187,352)	(19,595,426)	
Net adjustment to reflect operations in accordance with GAAP (a)			28,217	28,217	
Fund Balances, Beginning of Year	<u>130,839,775</u>	<u>130,839,775</u>	<u>130,839,775</u>	<u>-</u>	
Fund Balances, End of Period	<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 One Month Ended October 31, 2023***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 3,687,282	\$ 2,173,450	\$ 5,860,728
Expenditures	23,874,634	2,145,233	26,019,867
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,187,352)	28,217	(20,159,139)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(20,187,352)	28,217	(20,159,138)
Fund Balance, Beginning of Year			130,839,778
Fund Balance, End of Period			<u>\$ 110,680,640</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the One Month Ended October 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 38,115	\$ (115,942,125)	0%
Intergovernmental	4,130,000	4,130,000	-	(4,130,000)	0%
Earnings on investments	1,000,000	1,000,000	158,517	(841,483)	16%
Miscellaneous	1,547,048	1,547,048	-	(1,547,048)	0%
Total Revenues	122,657,288	122,657,288	196,632	(122,460,656)	0%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	791,304	105,569,314	1%
Interest and fiscal charges	41,432,934	41,432,934	16,880	41,416,054	0%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	808,184	146,985,368	1%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	(611,552)	24,524,712	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances - Budgetary Basis	(25,136,264)	(25,136,264)	(611,552)	24,524,712	
Fund Balances, Beginning of Year	13,742,581	34,914,106	34,914,106	-	
Fund Balances, End of Period	\$ (11,393,683)	\$ 9,777,842	\$ 34,302,554	\$ 24,524,712	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 196,632	\$ -	\$ 196,632
Expenditures	808,184	-	808,184
Excess of Revenues Over Expenditures	(611,552)	-	(611,552)
Other Financing Sources (uses)	-	-	-
Net Change in Fund Balance	(611,552)	-	(611,552)
Fund Balance, Beginning of Year			34,914,106
Fund Balance, End of Period			\$ 34,302,554

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the One Month Ended October 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 6,670	\$ (20,353,409)	0%
Fines and fees	7,898,039	7,898,039	26,074	(7,871,965)	0%
Earnings on investments	395,000	395,000	35,265	(359,735)	9%
Miscellaneous	255,114	255,114	7,938	(247,176)	3%
Total Revenues	29,204,728	29,204,728	75,947	(29,128,781)	0%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	887,448	12,036,664	7%
Operating costs	17,618,211	17,618,211	46,295	17,571,916	0%
Information technology costs	16,600	16,600	48	16,552	0%
Capital acquisitions	205,350	205,350	-	205,350	0%
Total Expenditures	30,764,273	30,764,273	933,791	29,830,482	3%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	(857,844)	701,701	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	74,601	-	
Fund Balances, Beginning of Year	9,220,507	9,623,106	9,623,106	-	
Fund Balances, End of Period	\$ 7,660,962	\$ 8,063,561	\$ 8,839,863	\$ 776,302	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 75,947	\$ 74,601	\$ 150,548
Expenditures	933,791	-	933,791
Net Change in Fund Balance	(857,844)	74,601	(783,243)
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 8,839,863

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the One Month Ended October 31, 2023

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 4,178	\$ (11,756,666)	0%
Earnings on investments	750,000	750,000	69,612	(680,388)	9%
Miscellaneous	159,084	159,084	-	(159,084)	0%
Total Revenues	12,669,928	12,669,928	73,790	(12,596,138)	1%
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	553,312	7,256,747	7%
Operating costs	4,095,951	4,095,951	103,016	3,992,935	3%
Information technology costs	4,200	4,200	-	4,200	0%
Capital acquisitions	59,680	59,680	-	59,680	0%
Total Expenditures	11,969,890	11,969,890	656,328	11,313,562	5%
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	(582,538)	(1,282,576)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
Fund Balances, Beginning of Year	15,394,569	16,485,426	16,485,426	-	
Fund Balances, End of Period	\$ 16,094,607	\$ 17,185,464	\$ 15,902,888	\$ (1,282,576)	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 73,790	\$ -	\$ 73,790
Expenditures	656,328	-	656,328
Net Change in Fund Balance	(582,538)	-	(582,538)
Fund Balance, Beginning of Year			16,485,426
Fund Balance, End of Period			\$ 15,902,888

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
October 31, 2023

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 500,809	\$ 25,199,686
Due from other funds	-	1,490,113
Other receivables	174,539	27,718
Prepaid expenses	109,651	2,436,865
Total Current Assets	<u>784,999</u>	<u>29,154,382</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,596,126</u>	<u>513,970</u>
Total Noncurrent Assets	<u>3,596,126</u>	<u>513,970</u>
Total Assets	<u>4,381,125</u>	<u>29,668,352</u>
Liabilities		
Current Liabilities:		
Accounts payable	205,277	-
Benefits payable	-	3,710,271
Retainage payable	169,000	-
Due to other funds	3,976,524	204
Unearned revenues	497,091	-
Total Current Liabilities	<u>4,847,892</u>	<u>3,710,475</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>
Total Liabilities	<u>4,847,892</u>	<u>9,787,913</u>
Net Position (Deficit)		
Net investment in capital assets	(46,703)	513,970
Unrestricted	<u>(420,064)</u>	<u>19,366,469</u>
Total Net Position (Deficit)	<u>\$ (466,767)</u>	<u>\$ 19,880,439</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 418,969	\$ 5,957,106
Total Operating Revenues	<u>418,969</u>	<u>5,957,106</u>
Operating Expenses		
Contractual services	212,727	399,294
Supplies	29,326	-
Benefits provided	-	4,531,481
Other	285,115	-
Depreciation	-	3,000
Total Operating Expenses	<u>527,168</u>	<u>4,933,775</u>
Operating Income (Loss)	(108,199)	1,023,331
Non-Operating Revenues		
Earnings on investments	-	504
Total Non-Operating Revenues	<u>-</u>	<u>504</u>
(Loss) before transfers	(108,199)	1,023,835
Transfers in		-
Change in Net Position	(108,199)	1,023,835
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (466,767)</u>	<u>\$ 19,880,439</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2023

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 307,678	\$ 6,114,438
Payment of benefits	-	(14,318,986)
Payments for services	(511,018)	14,517,146
Net Cash Provided (Used) by Operating Activities	(203,340)	6,312,598
Cash Flows from Investing Activities:		
Interest earned on investments	-	504
Net Cash Provided by Investing Activities	-	504
 Net Increase (Decrease) in Cash and Cash Equivalents	 (203,340)	 6,313,102
 Cash and Cash Equivalents, Beginning of Year	 704,149	 18,886,583
 Cash and Cash Equivalents, End of Period	 \$ 500,809	 \$ 25,199,685
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (108,199)	\$ 1,023,331
Adjustments to operations:		
Depreciation	-	3,000
Change in assets and liabilities:		
Decrease (Increase) in other receivables	89,440	-
Decrease (Increase) in due from other funds	-	157,332
Decrease (Increase) in prepaid expenses	(33,943)	5,551,988
Increase (Decrease) in accounts payable	(39,347)	-
Increase (Decrease) in benefits payable	-	(9,787,505)
Increase (Decrease) in due to other funds	-	9,364,452
Increase (Decrease) in unearned revenue	(111,291)	-
Total Adjustments	(95,141)	(4,075,185)
 Net Cash Provided (Used) by Operating Activities	 \$ (203,340)	 \$ (3,051,854)

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
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>
Total Assets	<u>12,253,810</u>	<u>17,414,540</u>	<u>29,668,350</u>
Liabilities			
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>
Total Liabilities	<u>6,077,642</u>	<u>3,710,271</u>	<u>9,787,913</u>
Net Position			
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>
Total Net Position	<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 One Month Ended October 31, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 5,194,767	\$ 762,339	\$ 5,957,106
Total Operating Revenues	<u>5,194,767</u>	<u>762,339</u>	<u>5,957,106</u>
Operating Expenses			
Contractual services	393,812	5,482	399,294
Benefits provided	4,447,915	83,566	4,531,481
Depreciation	3,000	-	3,000
Total Operating Expenses	<u>4,844,727</u>	<u>89,048</u>	<u>4,933,775</u>
Operating Income (Loss)	350,040	673,291	1,023,331
Non-Operating Revenues			
Earnings on investments	504	-	504
Total Non-Operating Revenues	<u>504</u>	<u>-</u>	<u>504</u>
Loss before transfers	350,544	673,291	1,023,835
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	350,544	673,291	1,023,835
Total Net (Deficit), Beginning of Year	<u>5,825,627</u>	<u>13,030,978</u>	<u>18,856,605</u>
Total Net Position, End of Period	<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 One Month Ended October 31, 2023

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
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
Net Cash Provided (Used) by Operating Activities	<u>4,702,623</u>	<u>1,609,975</u>	<u>6,312,598</u>
Cash Flows from Investing Activities:			
Interest earned on investments	504	-	504
Net Cash Provided by Investing Activities	<u>504</u>	<u>-</u>	<u>504</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,703,127	1,609,975	6,313,102
Cash and Cash Equivalents, Beginning of Year	<u>5,817,234</u>	<u>13,069,349</u>	<u>18,886,583</u>
Cash and Cash Equivalents, End of Period	<u>\$ 10,520,361</u>	<u>\$ 14,679,324</u>	<u>\$ 25,199,685</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
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)
Total Adjustments	<u>4,352,583</u>	<u>936,684</u>	<u>5,289,267</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,702,623</u>	<u>\$ 1,609,975</u>	<u>\$ 6,312,598</u>

FORT BEND COUNTY, TEXAS
FIDUCIARY FUND DESCRIPTIONS

Other Post-Employment Benefits (OPEB) Trust Fund

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

Custodial Funds

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

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

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

Tax Collection Custodial Fund includes collections and disbursements of property tax collections by the County Tax Assessor/Collector on behalf of various political subdivisions in the County. The activity and balances in this fund specifically 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
October 31, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 82,873	\$ 49,250,373
Investments	24,343,664	-
Total Assets	<u>24,426,537</u>	<u>49,250,373</u>
Liabilities		
Due to other governments	-	12,893,624
Due to others	-	429,922
Total Liabilities	<u>-</u>	<u>13,323,546</u>
Net Position		
Restricted for court activities	-	35,193,483
Restricted for tax collection	-	733,344
Restricted for benefits	24,426,537	-
Total Net Position	<u>\$ 24,426,537</u>	<u>\$ 35,926,827</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the One Month Ended October 31, 2023

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 2,621,016
Property tax collections	-	1,793,953
Employer contributions		-
Earnings (Loss) on investments	(623,624)	133,236
Total Additions	<u>(623,624)</u>	<u>4,548,205</u>
Deductions		
Court activities	-	1,013,068
Property tax disbursements	-	1,467,810
Total Deductions	<u>-</u>	<u>2,480,878</u>
Change in fiduciary net position	(623,624)	2,067,327
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 24,426,537</u>	<u>\$ 35,926,827</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 22,132,183	\$ 13,491,222	\$ 13,626,968	\$ 49,250,373
Total Assets	<u>22,132,183</u>	<u>13,491,222</u>	<u>13,626,968</u>	<u>49,250,373</u>
Liabilities				
Due to other governments	-	-	12,893,624	12,893,624
Due to others	<u>285,644</u>	<u>144,278</u>	<u>-</u>	<u>429,922</u>
Total Liabilities	<u>285,644</u>	<u>144,278</u>	<u>12,893,624</u>	<u>13,323,546</u>
Net Position				
Restricted for court activities	21,846,539	13,346,944	-	35,193,483
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>733,344</u>	<u>733,344</u>
Total Net Position	<u>\$ 21,846,539</u>	<u>\$ 13,346,944</u>	<u>\$ 733,344</u>	<u>\$ 35,926,827</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the One Month Ended October 31, 2023

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 1,887,998	\$ 733,018	\$ -	\$ 2,621,016
Property tax collections	-	-	1,793,953	1,793,953
Earnings of investments	91,070	42,166	-	133,236
Total Additions	1,979,068	775,184	1,793,953	4,548,205
Deductions				
Court activities	588,754	424,314	-	1,013,068
Property tax disbursements	-	-	1,467,810	1,467,810
Total Deductions	588,754	424,314	1,467,810	2,480,878
Change in fiduciary net position	1,390,314	350,870	326,143	2,067,327
Net Position - Beginning of Year	20,456,225	12,996,074	407,201	33,859,500
Net Position - End of Period	\$ 21,846,539	\$ 13,346,944	\$ 733,344	\$ 35,926,827

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
October 31, 2023

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 3,128,801	\$ 8,382	\$ 142,893,255	\$ 76,403,078	\$ 783,384	\$ 800	\$ 223,217,700
Investments	-	-	20,623,617	10,548,753	-	-	31,172,370
Miscellaneous receivables	-	-	5,112,053	3,547,351	-	-	8,659,404
Capital assets, not being depreciated	-	-	113,059,364	18,477,916	-	-	131,537,280
Capital assets, net of accumulated depreciation	-	-	198,503,507	159,363,063	-	-	357,866,570
Total Assets	<u>3,128,801</u>	<u>8,382</u>	<u>480,191,796</u>	<u>268,340,161</u>	<u>783,384</u>	<u>800</u>	<u>752,453,324</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>1,643,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,643,432</u>
Liabilities							
Accounts payable and accrued expenses	37,176	-	-	-	1,500	-	38,676
Retainage payable	-	-	3,536,713	895,800	-	-	4,432,513
Due to primary government	-	-	1,042,123	336,886	-	-	1,379,009
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
Total Liabilities	<u>16,603,718</u>	<u>-</u>	<u>265,161,809</u>	<u>185,528,756</u>	<u>1,500</u>	<u>-</u>	<u>467,295,783</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,444,231</u>	<u>-</u>	<u>-</u>	<u>8,444,231</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	74,349,957	(12,831,311)	-	-	61,518,646
Debt service	-	-	20,136,126	10,183,702	-	-	30,319,828
Unrestricted	(13,474,917)	8,382	122,187,336	77,014,783	781,884	800	186,518,268
Total Net Position (Deficit)	<u>\$ (13,474,917)</u>	<u>\$ 8,382</u>	<u>\$ 216,673,419</u>	<u>\$ 74,367,174</u>	<u>\$ 781,884</u>	<u>\$ 800</u>	<u>\$ 278,356,742</u>

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

Note (2):

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

FORT BEND COUNTY, TEXAS

Page 1 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the One Month Ended October 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
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corp	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend County Toll Road Authority					
Toll road operations	\$ 615,173	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>615,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	390,455	-	244	-	-
Interest on long-term debt	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>390,455</u>	<u>-</u>	<u>244</u>	<u>-</u>	<u>-</u>
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Corporation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 1,005,628</u>	<u>\$ -</u>	<u>\$ 244</u>	<u>-</u>	<u>-</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	2
Total General Revenues				<u>-</u>	<u>2</u>
Changes in Net Position (Deficit)				-	2
Net Position (Deficit), Beginning of Year, as restated				<u>(13,474,917)</u>	<u>8,380</u>
Net Position (Deficit), End of Period				<u>\$ (13,474,917)</u>	<u>\$ 8,382</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.

October 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 One Month 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	
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corp	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ (615,173)	\$ -	\$ -	\$ -	\$ (615,173)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	(615,173)	-	-	-	(615,173)
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	(390,211)	-	-	(390,211)
Interest on long-term debt	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	(390,211)	-	-	(390,211)
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Corporation	-	-	-	-	-
Totals Component Units	(615,173)	(390,211)	-	-	(1,005,384)
General Revenues:					
Property Taxes					-
Earnings on investments	737,903	383,327		-	1,121,232
Total General Revenues	737,903	383,327	-	-	1,121,232
Changes in Net Position (Deficit)	122,730	(6,884)	-	-	115,848
Net Position (Deficit), Beginning of Year	216,550,689	74,374,058	879,909	800	278,338,919
Net Position (Deficit), End of Period	\$ 216,673,419	\$ 74,367,174	\$ 781,884	\$ 800	\$ 278,356,742

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

October 31, 2023

Primary Government

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 6,719,320	\$ 25,199,686	\$ 31,919,006	\$ 500,809	\$ 32,419,815
Investment pools:					
LOGIC	23,804,078	-	23,804,078	-	23,804,078
Texas CLASS	218,591,788	-	218,591,788	-	218,591,788
Texas Range	2,642	-	2,642	-	2,642
Money market funds		-	-	-	-
Totals cash and cash equivalents	249,117,828	25,199,686	274,317,514	500,809	274,818,323
Investments					
Commercial Paper	114,271,642	-	114,271,642	-	114,271,642
Total Cash and Investments	\$ 363,389,470	\$ 25,199,686	\$ 388,589,156	\$ 500,809	\$ 389,089,965

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	Units
Cash deposits	\$ 20,308,214	\$ -	\$ 831,455
Investment pools:			
LOGIC	-	-	14,352,126
Texas CLASS	28,942,159		204,550,452
Texas Range	-	-	1,134
TexPool	-	-	3,125,285
Money market funds	-	82,873	357,248
Totals cash and cash equivalents	49,250,373	82,873	223,217,700
Investments			
Government Securities			
Federal Home Loan Bank	-	-	31,172,370
Fixed Income Fund	-	9,547,861	-
Domestic Equity Fund	-	10,188,437	-
International Equity Fund	-	5,230,990	-
Total Cash and Investments	\$ 49,250,373	\$ 25,050,161	\$ 254,390,070

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

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
General Obligation Bonds and Certificates of Obligation					
\$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
	Total General Obligation Bonds			<u>\$ 678,062,725</u>	<u>\$ 971,339,286</u>
Notes Payable					
\$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
	Total Tax Notes			<u>\$ 60,482,000</u>	<u>\$ 65,075,566</u>
Capital Financing					
\$100,140,000	Phone system	5.00%	2024	\$ 475,657	\$ 490,830
4,861,625	Network Refresh	5.00%	2026	3,001,615	3,181,038
771,512	Stealth Watch Server	5.00%	2024	159,374	164,573
2,050,832	Axon Tasers and Cameras financing	5.00%	2031	17,187,221	18,622,437
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
	Total Capital Financing			<u>\$ 122,468,827</u>	<u>\$ 193,170,458</u>
Leases					
\$828,281	Elections Warehouse	2.467%	2024	\$ 40,360	\$ 45,498
209,229	Mailing Equipment	2.467%	2026	97,756	101,409
129,121	Building rentals	2.297%	2024	54,482	54,913
239,021	Land Lease	2.297%	2046	143,363	150,000
	Total Leases			<u>\$ 335,961</u>	<u>\$ 351,820</u>
Technology Financing (SBITA)					
\$4,411,721	Workday Learning Software	2.297%	2027	5,935,905	\$ 6,724,643
1,909,773	Microsoft Agreement	2.297%	2024	887,807	916,279
999,465	Microsoft Enterprise 6	2.297%	2024	396,329	409,039
288,914	eCivis	2.297%	2025	95,412	98,501
	Total SBITAs Payable			<u>\$ 7,315,453</u>	<u>\$ 8,148,462</u>

October 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
Revenues					
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
Total Revenues	344,366,239	377,500,730	406,970,399	424,523,269	466,602,337
Expenditures					
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
Capital Outlay	28,911,628	61,611,363	66,540,199	78,787,370	80,497,157
Debt Service:					
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
Total Expenditures	360,100,448	407,345,198	468,173,832	519,341,967	528,220,612
(Deficiency) of Revenues					
(Under) Expenditures	(15,734,209)	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)
Other Financing Sources (Uses)					
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	-	-
Total Other Financing Sources (Uses)	40,972,653	114,372,077	76,324,879	65,781,224	41,554,883
Net Change in Fund Balances	\$ 25,238,444	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)
Debt Service as a Percentage of					
Noncapital Expenditures	9.40%	9.83%	10.04%	10.90%	11.23%

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

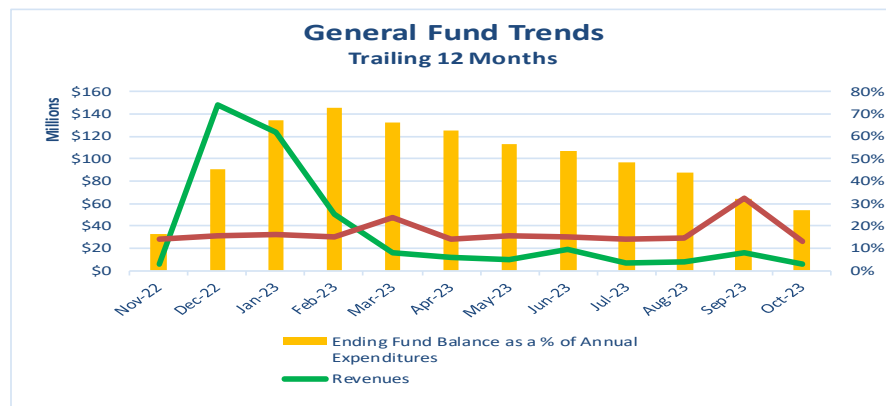
	Fiscal Year				One Month Ended Oct 31
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 158,566
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	120,229
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	2,987,501
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	2,407,532
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	1,951,212
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	2,251,422
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	9,876,462
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	4,856,412
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	1,158,464
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	10,677,442
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	2,101,773
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	4,021,731
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	73,142
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	8,474,185
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	331,789
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	1,473,851
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	2,787,733
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	791,304
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	57,069
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	-
Total Expenditures	615,351,821	827,632,011	692,612,809	728,553,935	36,804,895
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	(26,928,433)
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	-
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	-
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	-
Refunding bonds issued	36,540,000	-	-	-	-
Premium on bonds issued	24,507,932	8,483,750	13,478,268	12,577,192	-
Payments to current refunding bond agent	(40,355,628)	-	-	-	-
Tax Notes/ Capital Leases issued	9,349,781	100,349,229	22,018,098	10,041,880	-
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	-
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ (26,928,433)
Debt Service as a Percentage of Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	2.49%

October 31, 2023 Monthly Financial Report

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

Page 1 of 2

	11/30/22	12/31/22	1/31/23	2/28/23	3/31/23	4/30/23
Revenues						
Property taxes	\$ (123,016)	\$ 140,750,007	\$ 117,164,547	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311
Fines and fees	2,751,576	2,683,963	2,616,629	3,191,779	3,640,279	3,212,235
Intergovernmental	1,082,430	2,278,162	2,213,178	1,108,394	4,503,113	3,990,801
Earnings on investments	362,054	355,890	781,500	1,003,649	1,396,188	1,136,842
Miscellaneous	1,424,147	1,672,388	1,251,453	1,478,545	1,662,640	1,065,630
Total Revenues	5,497,191	147,740,410	124,027,307	50,135,304	16,513,762	11,887,819
Expenditures						
Current:						
General administration	4,687,960	6,264,325	12,013,060	5,199,884	17,504,583	3,948,574
Financial administration	1,074,748	1,102,787	1,138,372	1,030,756	1,163,230	1,018,314
Administration of justice	8,124,001	8,535,731	8,130,116	8,649,100	9,848,806	8,466,260
Construction and maintenance	291,049	300,811	304,931	306,883	362,889	311,023
Health and human services	3,395,285	3,372,923	5,236,358	4,170,955	4,529,876	3,900,714
Cooperative services	70,819	72,517	68,521	71,208	234,286	77,101
Public safety	5,744,324	6,636,935	5,998,032	5,704,608	7,348,456	6,049,868
Parks and recreation	343,098	572,721	363,887	369,391	413,289	341,198
Libraries and education	1,413,255	1,676,930	1,567,511	1,734,998	1,932,313	1,648,522
Capital Outlay	51,646	277,192	309,502	429,671	953,366	61,864
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	25,196,185	28,812,872	35,130,290	27,667,454	44,291,094	25,823,438
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(19,698,994)	118,927,538	88,897,017	22,467,850	(27,777,332)	(13,935,619)
Other Financing Sources (Uses)	-	-	-	-	-	-
Transfers in	-	-	-	189,045	-	-
Transfers (out)	(17,492,009)	-	-	(189,045)	-	-
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(17,492,009)	-	-	-	-	-
Net Change in Fund Balances	(37,191,003)	118,927,538	88,897,017	22,467,850	(27,777,332)	(13,935,619)
Fund Balances, Beginning of Period	104,748,637	67,557,634	186,485,172	275,382,189	297,850,039	270,072,707
Fund Balances, End of Period	\$ 67,557,634	\$ 186,485,172	\$ 275,382,189	\$ 297,850,039	\$ 270,072,707	\$ 256,137,088



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

Page 2 of 2

	5/31/23	6/30/23	7/31/23	8/31/23	9/30/23	10/31/23
Revenues						
Property taxes	\$ 833,350	\$ 1,296,439	\$ 641,124	\$ 178,753	\$ 478,157	\$ 109,603
Fines and fees	3,503,265	10,214,683	3,145,287	4,547,833	4,222,044	2,561,706
Intergovernmental	2,760,138	5,094,194	713,099	1,032,041	8,872,698	1,089,787
Earnings on investments	925,622	652,014	1,108,071	893,577	1,017,593	825,392
Miscellaneous	1,847,109	1,504,812	1,245,969	1,233,332	1,379,044	1,274,244
Total Revenues	9,869,484	18,762,142	6,853,550	7,885,536	15,969,536	5,860,732
Expenditures						
Current:						
General administration	5,509,453	7,389,454	6,039,468	5,998,937	4,830,448	4,747,769
Financial administration	1,263,179	977,198	1,162,432	987,486	1,634,325	1,158,464
Administration of justice	9,587,698	8,841,450	8,050,663	8,189,187	14,141,358	8,606,472
Construction and maintenance	356,499	350,168	299,841	294,550	550,229	298,834
Health and human services	4,726,326	3,613,604	3,891,158	4,632,406	7,759,759	3,318,277
Cooperative services	90,689	74,007	148,148	72,834	222,444	73,142
Public safety	6,901,255	6,450,659	6,289,948	6,285,198	12,102,796	5,911,638
Parks and recreation	438,234	359,706	346,917	714,703	618,537	318,826
Libraries and education	2,010,281	1,686,812	1,655,274	1,608,252	2,445,059	1,472,952
Capital Outlay	1,107,808	324,419	287,626	290,853	(137,087)	113,493
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	31,991,422	30,067,477	28,171,475	29,074,406	44,167,868	26,019,867
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(22,121,938)	(11,305,335)	(21,317,925)	(21,188,870)	(28,198,332)	(20,159,135)
Other Financing Sources (Uses)						
Transfers in	-	-	-	3,171,040	(187,311)	-
Transfers (out)	(3,384,000)	(19,935,000)	-	-	(829,635)	-
Debt issuance	-	19,935,000	-	-	(19,935,000)	-
Total Other Financing Sources (Uses)	(3,384,000)	-	-	3,171,040	(20,951,946)	-
Net Change in Fund Balances	(25,505,938)	(11,305,335)	(21,317,925)	(18,017,830)	(49,150,278)	(20,159,135)
Fund Balances, Beginning of Period	256,137,088	230,631,150	219,325,815	198,007,890	179,990,060	130,839,782
Fund Balances, End of Period	\$ 230,631,150	\$ 219,325,815	\$ 198,007,890	\$ 179,990,060	\$ 130,839,782	\$ 110,680,647

