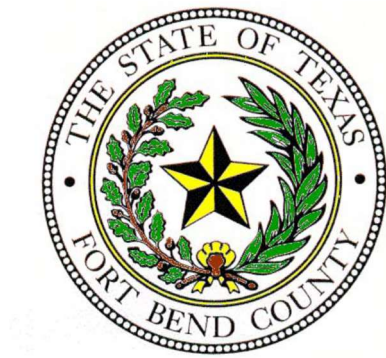


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Four Months Ended January 31, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
TABLE OF CONTENTS

Page 1 of 2

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
FINANCIAL SECTION	
Government-wide Financial Statements	
Statement of Net Position	3
Statement of Activities	4
Governmental Fund Financial Statements	
Balance Sheet Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities	12
Combining Non-major Governmental Fund Financial Statements	
Combining Balance Sheet Non-major special revenue Funds	19
Statement of Revenues, Expenditures, and Changes in Fund Balances Non-major Special Revenue Funds	26
Combining Balance Sheet Capital Projects Sub-Funds	32
Statement of Revenues, Expenditures, and Changes in Fund Balances Capital Projects Sub-Funds	38
Combining Balance Sheet County Assistance Districts Sub-Funds	44
Statement of Revenues, Expenditures, and Changes in Fund Balances County Assistance Districts Sub-Funds	48
Budgetary Schedules	
General Fund	53
Debt Service Fund	55
Road and Bridge Fund	56
Drainage District Fund	57
Proprietary Funds Financial Statements	
Statement of Net Position – Proprietary funds	59
Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) – Proprietary Funds	60
Statement of Cash Flows - Proprietary Funds	61
Combining Statement of Net Position - Internal Service Funds	62
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds	63
Combining Statement of Cash Flows - Internal Service Funds	64

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
TABLE OF CONTENTS (continued)

Page 2 of 2

	Page
Fiduciary Funds	
Statement of Fiduciary Net Position	66
Statement of Changes In Fiduciary Net Position	67
Combining Statement of Fiduciary Net Position – Custodial Funds	68
Combining Statement of Changes In Fiduciary Net Position – Custodial Funds=	69
 Component Unit Financial Statements	
Statement of Net Position (Deficit)	71
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	72
 Other Schedules	
Schedule of Cash, Cash Equivalents and Investments	76
Schedule Of Bonds, Notes and Other Debt Payable	77
 STATISTICAL SECTION	
Changes in Fund Balances, Governmental Funds	80
Changes In Fund Balances, General Fund	82



COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

281-341-3769, 281-341-3744 (fax)
Ed.Sturdivant@fortbendcountytexas.gov

April 24, 2024

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

The Monthly Financial Report (the "MFR") for the Four Months Ended January 31, 2024, 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 2024 and monthly trend information for the general fund for the trailing Twelve Months for additional analysis.

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

January 31, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 405,762,539	\$ 216,595	\$ 405,979,134	\$ 100,197,377
Investments	264,003,923	-	264,003,923	176,371,544
Receivables:				
Taxes, net	93,806,300	-	93,806,300	-
Grants	5,197,887	-	5,197,887	-
Fines and fees	42,675,532	-	42,675,532	-
Other	28,572,845	199,696	28,772,541	27,733
Internal Balances	4,653,095	(4,653,095)	-	-
Prepaid items	2,417,121	174,931	2,592,052	-
Due from component units	4,725,826	-	4,725,826	-
Capital assets, not being depreciated	706,516,983	-	706,516,983	141,953,729
Capital assets, net of accumulated depreciation	2,842,945,778	3,564,558	2,846,510,336	354,847,473
Total Assets	<u>4,401,277,829</u>	<u>(497,315)</u>	<u>4,400,780,514</u>	<u>773,397,856</u>
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	<u>160,361,158</u>	<u>-</u>	<u>160,361,158</u>	<u>1,643,432</u>
Liabilities				
Accounts payable and accrued expenses	10,956,068	232,969	11,189,037	38,676
Retainage payable	5,164,340	(30)	5,164,310	3,887,608
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	52,482,206	472,859	52,955,065	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	4,725,826
Due to other governments	6,265,377	-	6,265,377	-
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	983,921,372	-	983,921,372	447,518,184
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	<u>1,552,090,489</u>	<u>705,798</u>	<u>1,552,796,287</u>	<u>470,097,695</u>
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	<u>359,793,610</u>	<u>-</u>	<u>359,793,610</u>	<u>8,444,231</u>
Net Position (Deficit)				
Net investment in capital assets	2,637,657,370	-	2,637,657,370	59,223,047
Restricted for:				
Debt service	64,480,025	-	64,480,025	30,693,721
Construction and maintenance	99,308,035	-	99,308,035	-
Other	35,178,802	-	35,178,802	-
Unrestricted	(186,869,344)	(1,203,113)	(188,072,457)	206,582,594
Total Net Position	<u>\$ 2,649,754,888</u>	<u>\$ (1,203,113)</u>	<u>\$ 2,648,551,775</u>	<u>\$ 296,499,362</u>

January 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 26,141,743	\$ 3,643,132	\$ 357,673	\$ -
Financial administration	5,201,168	518,802	-	-
Administration of justice	47,973,697	3,625,094	3,539,332	-
Construction and maintenance	51,577,322	1,241,744	-	282,771
Health and human services	19,220,954	4,847,825	5,194,091	-
Cooperative services	374,062	-	-	-
Public safety	37,509,641	6,103,943	1,512,390	-
Parks and recreation	4,481,371	83,657	160,000	-
Libraries and education	7,159,544	35,957	10,706	-
Interest on long-term debt	1,165,711	-	-	-
Total governmental activities	200,805,213	20,100,154	10,774,192	282,771
Business-Type Activities				
EPICenter Operations	2,495,405	1,375,860	275,000	-
Total Primary Government	\$ 203,300,618	\$ 21,476,014	\$ 11,049,192	\$ 282,771
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	5,932,367	13,627,094	-	-
FB Grand Parkway Toll Road Authority	4,224,064	9,577,452	-	22,903
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 10,156,431	\$ 23,204,546	\$ -	\$ 22,903

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2024

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (22,140,938)		\$ (22,140,938)	
Financial administration	(4,682,366)		(4,682,366)	
Administration of justice	(40,809,271)		(40,809,271)	
Construction and maintenance	(50,052,807)		(50,052,807)	
Health and human services	(9,179,038)		(9,179,038)	
Cooperative services	(374,062)		(374,062)	
Public safety	(29,893,308)		(29,893,308)	
Parks and recreation	(4,237,714)		(4,237,714)	
Libraries and education	(7,112,881)		(7,112,881)	
Interest on long-term debt	(1,165,711)		(1,165,711)	
Total governmental activities	<u>(169,648,096)</u>		<u>(169,648,096)</u>	
Business-Type Activities				
EPICenter Operations		\$ (844,545)	(844,545)	
Total Primary Government	<u>(169,648,096)</u>	<u>(844,545)</u>	<u>(170,492,641)</u>	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				7,694,727
FB Grand Parkway Toll Road Authority				5,376,291
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				<u>13,071,018</u>
General Revenues:				
Property taxes, penalties, and interest	382,071,599	-	382,071,599	-
Sales taxes	2,943,933	-	2,943,933	-
Earnings on investments	8,323,337	-	8,323,337	5,187,450
Miscellaneous	2,948,458	-	2,948,458	-
Total General Revenues	<u>396,287,327</u>	<u>-</u>	<u>396,287,327</u>	<u>5,187,450</u>
Changes in Net Position	226,639,231	(844,545)	225,794,686	18,258,468
Net Position, Beginning of Year, as restated	<u>2,423,115,657</u>	<u>(358,568)</u>	<u>2,422,757,089</u>	<u>278,338,919</u>
Net Position, End of Period	<u>\$ 2,649,754,888</u>	<u>\$ (1,203,113)</u>	<u>\$ 2,648,551,775</u>	<u>\$ 296,499,362</u>

January 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS**BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2024***Page 1 of 2*

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 135,959,521	\$ 90,097,696	\$ 54,406,065	\$ 25,888,270
Investments	66,350,692	18,680,059	90,089,830	20,239,514
Taxes receivable, net	65,722,103	21,756,179	-	-
Grants receivable	2,854,999	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	365,013	26,915,696	66,986	-
Due from other funds	63,454,316	(150,677)	-	-
Due from component units	4,725,826	-	-	-
Prepaid items	(19,744)	-	-	-
Total Assets	\$ 382,088,258	\$ 157,298,953	\$ 144,562,881	\$ 46,127,784
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,192,020	\$ -	\$ 63,000	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	5,078,454	-
Due to other funds	1,689,279	-	56,677,684	219,169
Due to component units	-	-	-	-
Due to other governments	2,742,961	-	-	-
Notes payable	19,935,000	-	-	-
Unearned revenues	3,157,342	-	-	45,908,615
Total Liabilities	28,716,602	-	61,819,138	46,127,784
Deferred Inflows of Resources				
Unavailable revenue-property taxes	65,722,103	21,756,179	-	-
Unavailable revenue-other	42,675,532	31,323,002	-	-
Total Deferred Inflows of Resources	108,397,635	53,079,181	-	-
Fund Balances				
Nonspendable	(19,744)	-	-	-
Restricted	7,812,988	104,219,772	82,743,743	-
Committed	6,594,318	-	-	-
Unassigned	230,586,459	-	-	-
Total Fund Balances	244,974,021	104,219,772	82,743,743	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 382,088,258	\$ 157,298,953	\$ 144,562,881	\$ 46,127,784

FORT BEND COUNTY, TEXAS**BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2024***Page 2 of 2*

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 20,138,149	\$ 54,082,248	\$ 380,571,949
Investments	42,502,978	26,140,851	264,003,924
Taxes receivable, net	-	6,328,018	93,806,300
Grants receivable	-	2,342,888	5,197,887
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,180,552	28,545,127
Due from other funds	-	1,872,448	65,176,087
Due from component units	-	-	4,725,826
Prepaid items	-	-	(19,744)
Total Assets	\$ 62,658,007	\$ 91,947,005	\$ 884,682,888
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 23,039	\$ 1,278,059
Accrued payroll	-	-	-
Retainage payable	85,886	-	5,164,340
Due to other funds	458,198	4,759,310	63,803,640
Due to component units	-	-	-
Due to other governments	-	3,573,625	6,316,586
Notes payable	-	-	19,935,000
Unearned revenues	-	3,255,340	52,321,297
Total Liabilities	544,084	11,611,314	148,818,922
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	6,575,834	94,054,116
Unavailable revenue-other	-	-	73,998,534
Total Deferred Inflows of Resources	-	6,575,834	168,052,650
Fund Balances			
Nonspendable	-	-	(19,744)
Restricted	62,113,923	73,759,857	330,650,283
Committed	-	-	6,594,318
Unassigned	-	-	230,586,459
Total Fund Balances	62,113,923	73,759,857	567,811,316
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 62,658,007	\$ 91,947,005	\$ 884,682,888



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
January 31, 2024

Total fund balances, governmental funds	\$ 567,811,316
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.	3,548,958,531
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	168,052,649
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	(951,750,366)
Deferred charges on debt refunding	1,672,310
Compensated absences	(12,827,089)
Premiums on issuance of debt	(78,761,301)
Accrued interest payable on bonds	(3,711,735)
Post-employment liabilities (pension and other) and related deferred outflows and inflows do not represent assets or liabilities in the current period and are not recognized in the governmental fund financial statements.	
Net pension (liability) asset	(79,861,478)
Total Other post-employment benefits ("OPEB") liability	(330,375,529)
Deferred outflows related to post-employment activities	158,688,848
Deferred inflows related to post-employment activities	(359,793,610)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	21,652,342
Net Position of Governmental Activities	<u>\$ 2,649,754,888</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Four Months Ended January 31, 2024****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 207,548,422	\$ 72,082,863	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	12,942,624	-	-	-
Intergovernmental	5,805,435	-	-	1,127,762
Earnings on investments	3,266,914	817,521	1,183,659	925,383
Miscellaneous	5,864,219	697,530	49,803	-
Total Revenues	235,427,614	73,597,914	1,233,462	2,053,145
Expenditures				
Current:				
General administration	22,442,204	-	633,139	-
Financial administration	5,175,024	-	-	-
Administration of justice	36,423,299	-	188,433	-
Construction and maintenance	1,271,993	-	9,591,672	-
Health and human services	15,826,856	-	21,915	1,979,770
Cooperative services	335,170	-	-	-
Public safety	25,439,051	-	7,684,123	-
Parks and recreation	1,654,524	-	765,653	-
Libraries and education	6,582,056	-	-	-
Capital Outlay	1,193,822	2,871,646	25,337,176	73,375
Debt Service:				
Principal	-	4,664,334	-	-
Interest and fiscal charges	-	151,439	-	-
Debt issuance costs	-	-	934,105	-
Total Expenditures	116,343,999	7,687,419	45,156,216	2,053,145
Excess (Deficiency) of Revenues Over (Under) Expenditures	119,083,615	65,910,495	(43,922,754)	-
Other Financing Sources (Uses)				
Transfers in	937,223	523,524	-	-
Transfers (out)	(5,886,593)	-	-	-
General obligation bonds and notes issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	2,871,646	-	-
Total Other Financing Sources (Uses)	(4,949,370)	3,395,170	112,521,503	-
Net Change in Fund Balances	114,134,245	69,305,665	68,598,749	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 244,974,021	\$ 104,219,772	\$ 82,743,741	\$ -

January 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES****GOVERNMENTAL FUNDS****For the Four Months Ended January 31, 2024****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 19,916,744	\$ 299,548,029
Sales taxes	2,943,933	-	2,943,933
Fines and fees	-	2,439,520	15,382,144
Intergovernmental	-	3,786,515	10,719,712
Earnings on investments	1,182,462	945,177	8,321,116
Miscellaneous	-	2,195,360	8,806,912
Total Revenues	4,126,395	29,283,316	345,721,846
Expenditures			
Current:			
General administration	-	873,605	23,948,948
Financial administration	-	-	5,175,024
Administration of justice	-	9,583,523	46,195,255
Construction and maintenance	437,082	7,942,735	19,243,482
Health and human services	-	375,027	18,203,568
Cooperative services	-	-	335,170
Public safety	-	3,060,651	36,183,825
Parks and recreation	-	-	2,420,177
Libraries and education	-	10,052	6,592,108
Capital Outlay	12,042	133,762	29,621,823
Debt Service:			
Principal	-	-	4,664,334
Interest and fiscal charges	-	80,166	231,605
Debt issuance costs	-	-	934,105
Total Expenditures	449,124	22,059,521	193,749,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,677,271	7,223,795	151,972,422
Other Financing Sources (Uses)			
Transfers in	-	5,886,593	7,347,340
Transfers (out)	(523,524)	(937,223)	(7,347,340)
General obligation bonds and notes issued	-	-	103,880,000
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	2,871,646
Total Other Financing Sources (Uses)	(523,524)	4,949,370	115,393,149
Net Change in Fund Balances	3,153,747	12,173,165	267,365,571
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
Fund Balances, End of Period	\$ 62,113,923	\$ 73,759,857	\$ 567,811,314

January 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2024**

Net change in fund balances - total governmental funds \$ 267,365,571

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 \$29,727,066 was exceeded by depreciation of \$44,240,827 in the current period. (14,513,764)

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. (185,844)

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

Debt issued:

General obligation and refunding bonds	(103,880,000)
Premium on bonds issued	(8,641,503)
Leases and capital financing	(2,871,646)

Repayments:

Principal repayments	4,664,334
----------------------	-----------

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. 81,906,345

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. 2,795,738

Change in net position of governmental activities \$ 226,639,231

**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
January 31, 2024

Page 1 of 7

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 3,775,379	\$ 807,569	\$ 629,487	\$ 14,635,503	\$ 10,347,019
Investments	10,119,757	-	-	4,631,307	10,377,811
Taxes receivable, net	-	-	-	3,999,482	2,328,536
Grants receivable	-	-	16,016	-	-
Other receivables	-	-	6,005	23,116	1,151,431
Due from other funds	-	-	1,404,366	30,828	-
Total Assets	<u>\$ 13,895,136</u>	<u>\$ 807,569</u>	<u>\$ 2,055,874</u>	<u>\$ 23,320,236</u>	<u>\$ 24,204,797</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 8,200	\$ -
Due to other funds	-	30,243	1,059,490	807,084	581,026
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>30,243</u>	<u>1,059,490</u>	<u>815,284</u>	<u>581,026</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	3,999,482	2,328,536
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,999,482</u>	<u>2,328,536</u>
Fund Balances:					
Restricted	13,895,136	777,326	996,384	18,505,470	21,295,235
Total Fund Balances	<u>13,895,136</u>	<u>777,326</u>	<u>996,384</u>	<u>18,505,470</u>	<u>21,295,235</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,895,136</u>	<u>\$ 807,569</u>	<u>\$ 2,055,874</u>	<u>\$ 23,320,236</u>	<u>\$ 24,204,797</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2024

Page 2 of 7

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 20,687	\$ 227,901	\$ 571,487	\$ 11,578	\$ 93,381
Investments	-	1,011,976	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	42,743	220	-	-
Total Assets	\$ 20,687	\$ 1,282,620	\$ 571,707	\$ 11,578	\$ 93,381
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	359	62,537	3,709	-	200
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	359	62,537	3,709	-	200
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	20,328	1,220,083	567,998	11,578	93,181
Total Fund Balances	20,328	1,220,083	567,998	11,578	93,181
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 20,687	\$ 1,282,620	\$ 571,707	\$ 11,578	\$ 93,381

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2024

Page 3 of 7

	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	\$ 183,666	\$ 56,066	\$ 249,735	\$ 48,897	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,175	-	-	15	-
Total Assets	\$ 184,841	\$ 56,066	\$ 249,735	\$ 48,912	\$ -
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:					
Restricted	184,841	56,066	249,735	48,912	-
Total Fund Balances	184,841	56,066	249,735	48,912	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 184,841	\$ 56,066	\$ 249,735	\$ 48,912	\$ -

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2024

Page 4 of 7

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 188,406	\$ 6,354,534	\$ 82,231	\$ 741,309	\$ 6,473,679
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	136,694	-	-	-
Total Assets	\$ 188,406	\$ 6,491,228	\$ 82,231	\$ 741,309	\$ 6,473,679
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	9,107	-	16,490	6,493
Due to other governments	-	-	-	-	3,110,724
Unearned revenues	-	-	-	-	-
Total Liabilities	-	9,107	-	16,490	3,117,217
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	188,406	6,482,121	82,231	724,819	3,356,462
Total Fund Balances	188,406	6,482,121	82,231	724,819	3,356,462
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 188,406	\$ 6,491,228	\$ 82,231	\$ 741,309	\$ 6,473,679

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2024

Page 5 of 7

	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	\$ 23,378	\$ 78,534	\$ 94	\$ 181,466	\$ (1,636,578)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	9,821	1,937,976
Other receivables	-	-	-	-	-
Due from other funds	65	-	-	81,523	-
Total Assets	\$ 23,443	\$ 78,534	\$ 94	\$ 272,810	\$ 301,398
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	6,140
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	6,140
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	247,816
Total Deferred Inflows of Resources	-	-	-	-	247,816
Fund Balances:					
Restricted	23,443	78,534	94	272,810	47,442
Total Fund Balances	23,443	78,534	94	272,810	47,442
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 23,443	\$ 78,534	\$ 94	\$ 272,810	\$ 301,398

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2024

Page 6 of 7

	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	\$ 201,763	\$ 30,162	\$ 164,846	\$ 1,533,114	\$ 1,793,790
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	79,464	299,611	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 201,763</u>	<u>\$ 30,162</u>	<u>\$ 244,310</u>	<u>\$ 1,832,725</u>	<u>\$ 1,793,790</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	1,301	782,240	966,711
Due to other governments	-	-	-	-	-
Unearned revenues	-	42,108	-	1,126,363	-
Total Liabilities	<u>-</u>	<u>42,108</u>	<u>1,301</u>	<u>1,908,603</u>	<u>966,711</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:					
Restricted	201,763	(11,946)	243,009	(75,878)	827,079
Total Fund Balances	<u>201,763</u>	<u>(11,946)</u>	<u>243,009</u>	<u>(75,878)</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 201,763</u>	<u>\$ 30,162</u>	<u>\$ 244,310</u>	<u>\$ 1,832,725</u>	<u>\$ 1,793,790</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2024

Page 7 of 7

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets			
Cash and cash equivalents	\$ 2,681,726	\$ 3,531,439	\$ 54,082,248
Investments	-	-	26,140,851
Taxes receivable, net	-	-	6,328,018
Grants receivable	-	-	2,342,888
Other receivables	-	-	1,180,552
Due from other funds	173,670	1,149	1,872,448
Total Assets	\$ 2,855,396	\$ 3,532,588	\$ 91,947,005
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 14,839	\$ -	\$ 23,039
Due to other funds	389,500	36,680	4,759,310
Due to other governments	-	462,901	3,573,625
Unearned revenues	2,086,869	-	3,255,340
Total Liabilities	2,491,208	499,581	11,611,314
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	6,575,834
Total Deferred Inflows of Resources	-	-	6,575,834
Fund Balances:			
Restricted	364,188	3,033,007	73,759,857
Total Fund Balances	364,188	3,033,007	73,759,857
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,855,396	\$ 3,532,588	\$ 91,947,005

FORT BEND COUNTY, TEXAS

Page 1 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024**

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 12,630,418
Fines and fees	-	-	-	1,025,317
Intergovernmental	-	214,762	99,527	67,966
Earnings on investments	279,200	8,800	25,932	180,997
Miscellaneous	-	-	1,432	48,233
Total Revenues	<u>279,200</u>	<u>223,562</u>	<u>126,891</u>	<u>13,952,931</u>
Expenditures				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	-	6,269,340	-
Construction and maintenance	-	69,627	1	5,070,567
Health and human services	-	-	-	-
Public safety	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	-	133,762	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>69,627</u>	<u>6,403,103</u>	<u>5,070,567</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>279,200</u>	<u>153,935</u>	<u>(6,276,212)</u>	<u>8,882,364</u>
Other Financing Sources (Uses)				
Transfers in	-	-	5,800,000	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>5,800,000</u>	<u>-</u>
Net Change in Fund Balances	279,200	153,935	(476,212)	8,882,364
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>\$ 13,895,136</u>	<u>\$ 777,326</u>	<u>\$ 996,384</u>	<u>\$ 18,505,470</u>

FORT BEND COUNTY, TEXAS

Page 2 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024**

	Special Revenue Funds				
	Gus George				
	Law				
	Utility Assistance	County Law Library	Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	164,528	26,660	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	13	24,456	501	9	79
Miscellaneous	8,137	-	-	-	10,706
Total Revenues	8,150	188,984	27,161	9	10,785
Expenditures					
Current:					
General administration	-	-	-	1,890	-
Financial administration	-	-	-	-	-
Administration of justice	-	194,605	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	17,134	-	-	-	-
Public safety	-	-	46,364	-	-
Libraries and education	-	-	-	(1)	10,053
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	17,134	194,605	46,364	1,889	10,053
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(8,984)	(5,621)	(19,203)	(1,880)	732
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(8,984)	(5,621)	(19,203)	(1,880)	732
Fund Balances, Beginning of Year	29,312	1,225,704	587,201	13,458	92,449
Fund Balances, End of Period	\$ 20,328	\$ 1,220,083	\$ 567,998	\$ 11,578	\$ 93,181

FORT BEND COUNTY, TEXAS

Page 3 of 7

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024

	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	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	4,380	-	-	300	-
Intergovernmental	-	-	-	4,118	-
Earnings on investments	153	47	-	-	-
Miscellaneous	-	-	2,675	-	-
Total Revenues	4,533	47	2,675	4,418	-
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	4,533	47	2,675	4,418	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	4,533	47	2,675	4,418	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 184,841	\$ 56,066	\$ 249,735	\$ 48,912	\$ -

FORT BEND COUNTY, TEXAS

Page 4 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	556,791	-	-	-
Intergovernmental	70,000	-	-	-	2,988
Earnings on investments	173	-	1,234	591	37,349
Miscellaneous	-	-	678	537,121	939,836
Total Revenues	70,173	556,791	1,912	537,712	980,173
Expenditures					
Current:					
General administration	48,991	416,819	1	405,904	-
Financial administration	-	-	-	-	-
Administration of justice	-	45,390	-	-	22,887
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,488,647
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	48,991	462,209	1	405,904	2,511,534
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,182	94,582	1,911	131,808	(1,531,361)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	21,182	94,582	1,911	131,808	(1,531,361)
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	\$ 188,406	\$ 6,482,121	\$ 82,231	\$ 724,819	\$ 3,356,462

FORT BEND COUNTY, TEXAS

Page 5 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024**

	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	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	264	-	-	-	-
Intergovernmental	-	-	94	6,258	470,363
Earnings on investments	-	72	-	156	133
Miscellaneous	-	-	-	-	-
Total Revenues	264	72	94	6,414	470,496
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	14,730	343,163
Public safety	-	30,295	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	80,166
Total Expenditures	-	30,295	-	14,731	423,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	264	(30,223)	94	(8,317)	47,167
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	86,593	-
Net Change in Fund Balances	264	(30,223)	94	78,276	47,167
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	\$ 23,443	\$ 78,534	\$ 94	\$ 272,810	\$ 47,442

FORT BEND COUNTY, TEXAS

Page 6 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024**

	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	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	200,944	(512)	79,464	1,165,931	-
Earnings on investments	819	34	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	201,763	(478)	79,464	1,165,931	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	27,958	1,241,809	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	11,468	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	11,468	27,958	1,241,809	(2)
Excess (Deficiency) of Revenues Over (Under) Expenditures	201,763	(11,946)	51,506	(75,878)	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	-	-	-	-	(937,223)
Net Change in Fund Balances	201,763	(11,946)	51,506	(75,878)	(937,221)
Fund Balances, Beginning of Year	-	-	191,503	-	1,764,300
Fund Balances, End of Period	\$ 201,763	\$ (11,946)	\$ 243,009	\$ (75,878)	\$ 827,079

FORT BEND COUNTY, TEXAS

Page 7 of 7

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2024

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 19,916,744
Fines and fees	661,280	-	2,439,520
Intergovernmental	1,404,612	-	3,786,515
Earnings on investments	79,109	-	945,177
Miscellaneous	722	625,117	2,195,360
Total Revenues	2,145,723	625,117	29,283,316
Expenditures			
Current:			
General administration	-	-	873,605
Financial administration	-	-	-
Administration of justice	1,781,535	-	9,583,523
Construction and maintenance	-	-	7,942,735
Health and human services	-	-	375,027
Public safety	-	483,877	3,060,651
Libraries and education	-	-	10,052
Capital Outlay	-	-	133,762
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	80,166
Total Expenditures	1,781,535	483,877	22,059,521
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	364,188	141,240	7,223,795
Other Financing Sources (Uses)			
Transfers in	-	-	5,886,593
Transfers (out)	-	-	(937,223)
Total Other Financing Sources (Uses)	-	-	4,949,370
Net Change in Fund Balances	364,188	141,240	12,173,165
Fund Balances, Beginning of Year	-	2,891,767	61,586,692
Fund Balances, End of Period	\$ 364,188	\$ 3,033,007	\$ 73,759,857

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
January 31, 2024

Page 1 of 4

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	\$ -	\$ 2,023,403	\$ 14,206,568	\$ 12,460,256
Investments	-	-	90,089,830	-
Other receivables	66,986	-	-	-
Total Assets	<u>\$ 66,986</u>	<u>\$ 2,023,403</u>	<u>\$ 104,296,398</u>	<u>\$ 12,460,256</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	-	50,335
Due to other funds	1,263,861	-	2,600	50,532
Due to component units	-	-	-	-
Total Liabilities	<u>1,263,861</u>	<u>675,682</u>	<u>2,600</u>	<u>100,867</u>
Fund Balances				
Restricted	(1,196,875)	1,347,721	104,293,798	12,359,389
Total Fund Balances	<u>(1,196,875)</u>	<u>1,347,721</u>	<u>104,293,798</u>	<u>12,359,389</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 66,986</u>	<u>\$ 2,023,403</u>	<u>\$ 104,296,398</u>	<u>\$ 12,460,256</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
January 31, 2024

Page 2 of 4

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	\$ -	\$ 107,610	\$ 1,223,673	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 107,610</u>	<u>\$ 1,223,673</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	305,542
Due to other funds	8,177,452	814,424	-	22,315,780
Due to component units	-	-	-	-
Total Liabilities	<u>8,177,452</u>	<u>814,424</u>	<u>-</u>	<u>22,621,322</u>
Fund Balances				
Restricted	(8,177,452)	(706,814)	1,223,673	(22,621,322)
Total Fund Balances	<u>(8,177,452)</u>	<u>(706,814)</u>	<u>1,223,673</u>	<u>(22,621,322)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 107,610</u>	<u>\$ 1,223,673</u>	<u>\$ -</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
January 31, 2024

Page 3 of 4

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	\$ 24,201,991	\$ 182,564	\$ -
Investments	-	-	-
Other receivables	-	-	-
Total Assets	<u>\$ 24,201,991</u>	<u>\$ 182,564</u>	<u>\$ -</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	324,961	3,235,637	-
Due to other funds	39,460	13,325,082	-
Due to component units	-	-	-
Total Liabilities	<u>364,421</u>	<u>16,560,719</u>	<u>-</u>
Fund Balances			
Restricted	<u>23,837,570</u>	<u>(16,378,155)</u>	<u>-</u>
Total Fund Balances	<u>23,837,570</u>	<u>(16,378,155)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,201,991</u>	<u>\$ 182,564</u>	<u>\$ -</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
January 31, 2024

Page 4 of 4

Fund Number	MAJ-778	
	Certificates of Obligation, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 54,406,065
Investments	-	90,089,830
Other receivables	-	66,986
Total Assets	\$ -	\$ 144,562,881
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 63,000
Retainage payable	549,297	5,078,454
Due to other funds	10,688,493	56,677,684
Due to component units	-	-
Total Liabilities	11,237,790	61,819,138
Fund Balances		
Restricted	(11,237,790)	82,743,743
Total Fund Balances	(11,237,790)	82,743,743
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 144,562,881

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

Page 1 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2024**

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				
Earnings on investments	\$ 17,186	\$ 36,815	\$ 334,820	\$ 241,645
Miscellaneous	49,800	-	-	-
Total Revenues	<u>66,986</u>	<u>36,815</u>	<u>334,820</u>	<u>241,645</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	364,272
Health and human services	-	5,460	-	-
Public safety	-	-	7,628,418	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	24,375	2	145,504
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	934,105	-
Total Expenditures	<u>-</u>	<u>29,835</u>	<u>8,562,525</u>	<u>509,776</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>66,986</u>	<u>6,980</u>	<u>(8,227,705)</u>	<u>(268,131)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Net Change in Fund Balances	66,986	6,980	104,293,798	(268,131)
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>\$ (1,196,875)</u>	<u>\$ 1,347,721</u>	<u>\$ 104,293,798</u>	<u>\$ 12,359,389</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

Page 2 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2024**

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				
Earnings on investments	\$ -	\$ 7,414	\$ 22,646	\$ -
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>7,414</u>	<u>22,646</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	578,721
Libraries and education	-	-	-	-
Capital Outlay	1,399,648	547,174	1	607,316
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,399,648</u>	<u>547,174</u>	<u>1</u>	<u>1,186,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,399,648)</u>	<u>(539,760)</u>	<u>22,645</u>	<u>(1,186,037)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Net Change in Fund Balances	(1,399,648)	(539,760)	22,645	(1,186,037)
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>\$ (8,177,452)</u>	<u>\$ (706,814)</u>	<u>\$ 1,223,673</u>	<u>\$ (22,621,322)</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

Page 3 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2024**

Fund Number	MAJ-773	MAJ-775	MAJ-776
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2023
Revenues			
Earnings on investments	\$ 462,321	\$ 60,807	\$ 5
Miscellaneous	-	3	-
Total Revenues	<u>462,321</u>	<u>60,810</u>	<u>5</u>
Expenditures			
Current:			
General administration	-	-	-
Administration of justice	-	-	-
Construction and maintenance	213,710	9,002,629	-
Health and human services	-	-	-
Public safety	-	-	-
Parks and recreation	-	-	-
Libraries and education	-	-	-
Capital Outlay	656,840	12,284,599	5
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total Expenditures	<u>870,550</u>	<u>21,287,228</u>	<u>5</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(408,229)</u>	<u>(21,226,418)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
General obligation bonds issued	-	-	-
Premium on general obligation bonds issued	-	-	-
Net Change in Fund Balances	(408,229)	(21,226,418)	-
Fund Balances, Beginning of Year	<u>24,245,799</u>	<u>4,848,262</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 23,837,570</u>	<u>\$ (16,378,155)</u>	<u>\$ -</u>

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

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Four Months Ended January 31, 2024**

Fund Number	MAJ-778	
	Certificates of Obligation, Series 2024	Totals Capital Projects Funds
Revenues		
Earnings on investments	\$ -	\$ 1,183,659
Miscellaneous	-	49,803
Total Revenues	-	1,233,462
Expenditures		
Current:		
General administration	633,139	633,139
Administration of justice	188,433	188,433
Construction and maintenance	11,061	9,591,672
Health and human services	16,455	21,915
Public safety	58,305	7,684,123
Parks and recreation	186,932	765,653
Libraries and education	-	-
Capital Outlay	9,671,712	25,337,176
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
Bond issuance costs	-	934,105
Total Expenditures	10,766,037	45,156,216
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,766,037)	(43,922,754)
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers (out)	-	-
General obligation bonds issued	-	103,880,000
Premium on general obligation bonds issued	-	8,641,503
Net Change in Fund Balances	(10,766,037)	68,598,749
Fund Balances, Beginning of Year	(471,754)	14,144,992
Fund Balances, End of Period	\$ (11,237,790)	\$ 82,743,741

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
January 31, 2024

Page 1 of 4

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	\$ 5,388,969	\$ 3,513,750	\$ 1,320,127	\$ 877,362	\$ 808,369
Investments	14,167,659	9,107,781	2,023,951	-	3,035,927
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Total Assets	\$ 19,573,508	\$ 12,621,531	\$ 3,344,078	\$ 877,362	\$ 3,844,296
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 75,999	\$ -	\$ -	\$ -	\$ -
Due to other funds	43,796	25,973	35,689	-	26,013
Total Liabilities	119,795	25,973	35,689	-	26,013
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	19,453,714	12,595,558	3,308,390	877,362	3,818,283
Total Fund Balances	19,453,714	12,595,558	3,308,390	877,362	3,818,283
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 19,573,509	\$ 12,621,531	\$ 3,344,079	\$ 877,362	\$ 3,844,296

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
January 31, 2024

Page 2 of 4

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	\$ 1,150,516	\$ 157,365	\$ 1,550,773	\$ 639,988	\$ 2,766,310
Investments	2,023,951	-	3,035,927	1,011,976	7,083,830
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 3,174,467</u>	<u>\$ 157,365</u>	<u>\$ 4,586,700</u>	<u>\$ 1,651,964</u>	<u>\$ 9,850,140</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 14,280	\$ -
Due to other funds	148,437	2,283	43,796	60,522	43,796
Total Liabilities	<u>148,437</u>	<u>2,283</u>	<u>39,403</u>	<u>74,802</u>	<u>43,796</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,026,031	155,081	4,547,297	1,577,162	9,806,344
Total Fund Balances	<u>3,026,031</u>	<u>155,081</u>	<u>4,547,297</u>	<u>1,577,162</u>	<u>9,806,344</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,174,468</u>	<u>\$ 157,364</u>	<u>\$ 4,586,700</u>	<u>\$ 1,651,964</u>	<u>\$ 9,850,140</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
January 31, 2024

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	\$ 166,458	\$ 522,885	\$ 9,934	\$ 110,117	\$ 217,151
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 166,458</u>	<u>\$ 522,885</u>	<u>\$ 9,934</u>	<u>\$ 110,117</u>	<u>\$ 217,151</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	8,046	1,098	-	-	10,858
Total Liabilities	<u>8,046</u>	<u>1,098</u>	<u>-</u>	<u>-</u>	<u>10,858</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	158,412	521,785	9,934	110,117	206,293
Total Fund Balances	<u>158,412</u>	<u>521,785</u>	<u>9,934</u>	<u>110,117</u>	<u>206,293</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 166,458</u>	<u>\$ 522,883</u>	<u>\$ 9,934</u>	<u>\$ 110,117</u>	<u>\$ 217,151</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
January 31, 2024

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	\$ 367,480	\$ 12,261	\$ 558,334	\$ -	\$ 20,138,149
Investments	-	-	1,011,976	-	42,502,978
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Total Assets	<u>\$ 367,480</u>	<u>\$ 12,261</u>	<u>\$ 1,570,310</u>	<u>\$ -</u>	<u>\$ 62,658,007</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 85,886
Due to other funds	7,892	-	-	-	458,199
Total Liabilities	<u>7,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>544,085</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	359,589	12,261	1,570,311	-	62,113,924
Total Fund Balances	<u>359,589</u>	<u>12,261</u>	<u>1,570,311</u>	<u>-</u>	<u>62,113,924</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 367,481</u>	<u>\$ 12,261</u>	<u>\$ 1,570,311</u>	<u>\$ -</u>	<u>\$ 62,658,009</u>

FORT BEND COUNTY, TEXAS
Page 1 of 4
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Four Months Ended January 31, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	1,055,375	370,662	217,038	34,912	220,077
Earnings on investments	371,000	245,567	62,951	15,111	79,485
Miscellaneous	-	-	-	-	-
Total Revenues	1,426,375	616,229	279,989	50,023	299,562
Expenditures					
Current:					
Construction and maintenance	43,796	25,973	71,379	-	50,314
Capital Outlay	-	-	-	-	-
Total Expenditures	43,796	25,973	71,379	-	50,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,382,579	590,256	208,610	50,023	249,248
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 1,382,579	 590,256	 208,610	 50,023	 (274,276)
Fund Balances, Beginning of Year	18,071,135	12,005,302	3,099,780	827,339	4,092,559
Fund Balances, End of Period	\$ 19,453,714	\$ 12,595,558	\$ 3,308,390	\$ 877,362	\$ 3,818,283

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 Four Months Ended January 31, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	186,813	6,973	170,561	163,085	391,866
Earnings on investments	59,708	128	88,983	29,460	190,206
Miscellaneous	-	-	-	-	-
Total Revenues	246,521	7,101	259,544	192,545	582,072
Expenditures					
Current:					
Construction and maintenance	60,522	-	80,782	60,522	43,796
Capital Outlay	-	-	-	12,042	-
Total Expenditures	60,522	-	80,782	72,564	43,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,999	7,101	178,762	119,981	538,276
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 185,999	 7,101	 178,762	 119,981	 538,276
Fund Balances, Beginning of Year	2,840,032	147,980	4,368,535	1,457,181	9,268,068
Fund Balances, End of Period	\$ 3,026,031	\$ 155,081	\$ 4,547,297	\$ 1,577,162	\$ 9,806,344

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 Four Months Ended January 31, 2024**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	14,370	2,057	1,496	9,717	20,546
Earnings on investments	132	10,347	7	86	169
Miscellaneous	-	-	-	-	-
Total Revenues	14,502	12,404	1,503	9,803	20,715
Expenditures					
Current:					
Construction and maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,502	12,404	1,503	9,803	20,715
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 14,502	 12,404	 1,503	 9,803	 20,715
Fund Balances, Beginning of Year	143,910	509,381	8,431	100,314	185,578
Fund Balances, End of Period	\$ 158,412	\$ 521,785	\$ 9,934	\$ 110,117	\$ 206,293

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 Four Months Ended January 31, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	11,866	171	66,350	-	\$ 2,943,935
Earnings on investments	300	10	28,811	-	1,182,461
Miscellaneous	-	-	-	-	-
Total Revenues	12,166	181	95,161	-	4,126,396
Expenditures					
Current:					
Construction and maintenance	-	-	-	-	437,084
Capital Outlay	-	-	-	-	12,042
Total Expenditures	-	-	-	-	449,126
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,166	181	95,161	-	3,677,270
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 12,166	 181	 95,161	 -	 3,153,746
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	\$ 359,589	\$ 12,261	\$ 1,570,311	\$ -	\$ 62,113,924

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

GENERAL FUND - BUDGETARY BASIS

For the Four Months Ended January 31, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 333,934,306	\$ 333,934,306	\$ 207,548,422	\$ (126,385,884)	62%
Fines and fees	48,408,705	48,408,705	11,301,047	(37,107,658)	23%
Intergovernmental	3,826,509	3,826,509	477,547	(3,348,962)	12%
Earnings on investments	8,505,383	8,505,383	3,255,215	(5,250,168)	38%
Miscellaneous	2,550,503	2,550,503	870,793	(1,679,710)	34%
Total Revenues	<u>397,225,406</u>	<u>397,225,406</u>	<u>223,453,024</u>	<u>(173,772,382)</u>	<u>56%</u>
Expenditures					
Current:					
General administration	95,102,474	90,113,840	22,372,088	67,741,752	25%
Financial administration	15,510,610	15,506,192	5,175,024	10,331,168	33%
Administration of justice	119,279,237	119,284,772	35,778,070	83,506,702	30%
Construction and maintenance	4,848,543	4,848,543	1,271,993	3,576,550	26%
Health and human services	45,844,490	45,872,343	11,579,080	34,293,263	25%
Cooperative services	1,411,727	1,411,727	309,370	1,102,357	22%
Public safety	72,739,424	72,732,210	20,500,918	52,231,292	28%
Parks and recreation	6,153,524	6,153,524	1,654,524	4,499,000	27%
Libraries and education	23,437,691	23,431,882	6,582,044	16,849,838	28%
Capital Outlay	<u>766,900</u>	<u>736,900</u>	<u>-</u>	<u>736,900</u>	<u>0%</u>
Total Expenditures	<u>385,094,620</u>	<u>380,091,933</u>	<u>105,223,111</u>	<u>274,868,822</u>	<u>28%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,133,473</u>	<u>118,229,913</u>	<u>101,096,440</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	937,223	937,223	
Transfers (out)	(17,725,399)	(17,725,399)	(5,886,593)	11,838,806	
Tax Note Issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,725,399)</u>	<u>(4,949,370)</u>	<u>12,776,029</u>	
Net Change in Fund Balances - budgetary basis	<u>(5,594,613)</u>	<u>(591,926)</u>	<u>113,280,543</u>	<u>113,872,469</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			853,704		
Fund Balances, Beginning of Year	<u>130,839,776</u>	<u>130,839,776</u>	<u>130,839,776</u>		
Fund Balances, End of Period	<u>\$ 125,245,163</u>	<u>\$ 130,247,850</u>	<u>\$ 244,974,023</u>	<u>\$ 114,726,173</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Four Months Ended January 31, 2024***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	\$ 223,453,024	\$ 11,974,592	\$ 235,427,612
Expenditures	105,223,111	11,120,888	116,343,999
Excess (Deficiency) of Revenues Over (Under) Expenditures	118,229,913	853,704	119,083,613
Other Financing Sources (Uses)			
Transfers in	937,223	-	937,223
Transfers (out)	(5,886,593)	-	(5,886,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(4,949,370)	-	(4,949,370)
Net Change in Fund Balance	113,280,543	853,704	114,134,244
Fund Balance, Beginning of Year			130,839,776
Fund Balance, End of Period			<u>\$ 244,974,020</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Four Months Ended January 31, 2024

	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	\$ 72,082,863	\$ (43,897,377)	62%
Intergovernmental	4,130,000	4,130,000	-	(4,130,000)	0%
Earnings on investments	1,000,000	1,000,000	817,521	(182,479)	82%
Miscellaneous	1,547,048	1,547,048	697,530	(849,518)	45%
Total Revenues	122,657,288	122,657,288	73,597,914	(49,059,374)	60%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	4,664,334	101,696,284	4%
Interest and fiscal charges	41,432,934	41,432,934	151,439	41,281,495	0%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	4,815,773	142,977,779	3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	68,782,141	93,918,405	
Other Financing Sources (Uses)					
Transfers in	-	-	523,524	523,524	
Total Other Financing Sources (Uses)	-	-	523,524	523,524	
Net Change in Fund Balances - Budgetary Basis	(25,136,264)	(25,136,264)	69,305,665	94,441,929	
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	\$ 104,219,771	\$ 94,441,929	

	Actual Amounts Budgetary Basis	Lease initiation	Actual Amounts GAAP Basis
Revenues	\$ 73,597,914	\$ -	\$ 73,597,914
Expenditures	4,815,773	2,871,646	7,687,419
Excess of Revenues Over Expenditures	68,782,141	(2,871,646)	65,910,495
Other Financing Sources (uses)	523,524	2,871,646	3,395,170
Net Change in Fund Balance	69,305,665	-	69,305,665
Fund Balance, Beginning of Year			34,914,106
Fund Balance, End of Period			\$ 104,219,771

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Four Months Ended January 31, 2024

	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	\$ 12,630,418	\$ (7,729,661)	62%
Fines and fees	7,898,039	7,898,039	1,025,317	(6,872,722)	13%
Earnings on investments	395,000	395,000	180,997	(214,003)	46%
Miscellaneous	255,114	255,114	48,233	(206,881)	19%
Total Revenues	29,204,728	29,204,728	13,952,931	(15,251,797)	48%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	3,553,431	9,370,681	27%
Operating costs	17,618,211	17,618,211	1,500,095	16,118,116	9%
Information technology costs	16,600	16,600	90	16,510	1%
Capital acquisitions	205,350	205,350	16,954	188,396	8%
Total Expenditures	30,764,273	30,764,273	5,070,570	25,693,703	16%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	8,882,361	10,441,906	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	3	-	
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	\$ 18,505,470	\$ 10,441,909	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 13,952,931	\$ -	\$ 13,952,931
Expenditures	5,070,570	(3)	5,070,567
Net Change in Fund Balance	8,882,361	3	8,882,364
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 18,505,470

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Four Months Ended January 31, 2024

	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	\$ 7,286,326	\$ (4,474,518)	62%
Earnings on investments	750,000	750,000	305,319	(444,681)	41%
Miscellaneous	159,084	159,084	20,703	(138,381)	13%
Total Revenues	<u>12,669,928</u>	<u>12,669,928</u>	<u>7,612,348</u>	<u>(5,057,580)</u>	<u>60%</u>
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	2,238,895	5,571,164	29%
Operating costs	4,095,951	4,095,951	562,884	3,533,067	14%
Information technology costs	4,200	4,200	-	4,200	0%
Capital acquisitions	59,680	59,680	759	58,921	1%
Total Expenditures	<u>11,969,890</u>	<u>11,969,890</u>	<u>2,802,538</u>	<u>9,167,352</u>	<u>23%</u>
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	4,809,810	4,109,772	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1)	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>16,485,426</u>	<u>16,485,426</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 16,094,607</u>	<u>\$ 17,185,464</u>	<u>\$ 21,295,235</u>	<u>\$ 4,109,771</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 7,612,348	\$ 1	\$ 7,612,349
Expenditures	<u>2,802,538</u>	<u>2</u>	<u>2,802,540</u>
Net Change in Fund Balance	4,809,810	(1)	4,809,809
Fund Balance, Beginning of Year			<u>16,485,426</u>
Fund Balance, End of Period			<u>\$ 21,295,235</u>

Enterprise Fund

EPICenter Operations Fund

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility scheduled for opening in Summer of 2023. This includes fund 860.

Internal Service Funds

Employee Benefits

This fund is used to account for allocations from various County budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

Other Self-Funded Insurance

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium. This includes Fund 855.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
January 31, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 216,595	\$ 25,190,590
Due from other funds	-	3,641,193
Other receivables	199,696	27,718
Prepaid expenses	174,931	2,436,865
Total Current Assets	<u>591,222</u>	<u>31,296,366</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,564,558</u>	<u>504,230</u>
Total Noncurrent Assets	<u>3,564,558</u>	<u>504,230</u>
Total Assets	<u>4,155,780</u>	<u>31,800,596</u>
Liabilities		
Current Liabilities:		
Accounts payable	232,969	-
Benefits payable	-	3,710,271
Due to other funds	4,653,095	360,546
Unearned revenues	472,829	-
Total Current Liabilities	<u>5,358,893</u>	<u>4,070,817</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>5,358,893</u>	<u>10,148,255</u>
Net Position (Deficit)		
Net investment in capital assets	(78,271)	504,230
Unrestricted	<u>(1,124,842)</u>	<u>21,148,111</u>
Total Net Position (Deficit)	<u>\$ (1,203,113)</u>	<u>\$ 21,652,341</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2024

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,375,860	\$ 25,673,612
Total Operating Revenues	<u>1,375,860</u>	<u>25,673,612</u>
Operating Expenses		
Contractual services	1,329,017	2,931,597
Supplies	139,150	-
Benefits provided	-	19,935,762
Other	995,670	-
Depreciation	31,568	12,741
Total Operating Expenses	<u>2,495,405</u>	<u>22,880,100</u>
Operating Income (Loss)	(1,119,545)	2,793,512
Non-Operating Revenues		
Earnings on investments	-	2,225
Subsidies	275,000	
Total Non-Operating Revenues	<u>275,000</u>	<u>2,225</u>
Change in Net Position	(844,545)	2,795,737
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (1,203,113)</u>	<u>\$ 21,652,341</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 1,240,307	\$ 25,830,945
Payment of benefits	-	(29,362,925)
Payments for services	(2,510,432)	9,833,763
Net Cash Provided (Used) by Operating Activities	(1,270,125)	6,301,783
Cash Flows from Investing Activities:		
Interest earned on investments	-	2,225
Net Cash Provided by Investing Activities	-	2,225
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	782,571	-
Net Cash Provided by Non-Capital Financing Activities	782,571	-
Net Increase (Decrease) in Cash and Cash Equivalents	(487,554)	6,304,008
Cash and Cash Equivalents, Beginning of Year	704,149	18,886,583
Cash and Cash Equivalents, End of Period	\$ 216,595	\$ 25,190,591
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,119,545)	\$ 2,793,512
Adjustments to operations:		
Depreciation	31,568	12,741
Change in assets and liabilities:		
Decrease (Increase) in other receivables	64,283	-
Decrease (Increase) in due from other funds	-	157,333
Decrease (Increase) in prepaid expenses	(99,223)	3,400,908
Increase (Decrease) in accounts payable	(11,655)	-
Increase (Decrease) in benefits payable	-	(9,427,163)
Increase (Decrease) in due to other funds	-	9,364,452
Increase (Decrease) in unearned revenue	(135,553)	-
Total Adjustments	(150,580)	3,508,271
Net Cash Provided (Used) by Operating Activities	\$ (1,270,125)	\$ 6,301,783

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
January 31, 2024

	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 Four Months Ended January 31, 2024*

	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 Four Months Ended January 31, 2024

	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
January 31, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 57,274	\$ 307,160,189
Investments	27,409,881	-
Total Assets	<u>27,467,155</u>	<u>307,160,189</u>
Liabilities		
Due to other governments	-	111,068,782
Due to others	-	453,402
Total Liabilities	<u>-</u>	<u>111,522,184</u>
Net Position		
Restricted for court activities	-	33,670,456
Restricted for tax collection	-	161,967,549
Restricted for benefits	27,467,155	-
Total Net Position	<u>\$ 27,467,155</u>	<u>\$ 195,638,005</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Four Months Ended January 31, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 4,959,342
Property tax collections	-	1,244,395,748
Employer contributions		-
Earnings (Loss) on investments	2,416,994	533,140
Total Additions	<u>2,416,994</u>	<u>1,249,888,230</u>
Deductions		
Court activities	-	5,274,325
Property tax disbursements	-	1,082,835,400
Total Deductions	<u>-</u>	<u>1,088,109,725</u>
Change in fiduciary net position	2,416,994	161,778,505
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 27,467,155</u>	<u>\$ 195,638,005</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
January 31, 2024

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 20,763,997	\$ 13,359,861	\$ 273,036,331	\$ 307,160,189
Total Assets	<u>20,763,997</u>	<u>13,359,861</u>	<u>273,036,331</u>	<u>307,160,189</u>
Liabilities				
Due to other governments	-	-	111,068,782	111,068,782
Due to others	<u>287,352</u>	<u>166,050</u>	<u>-</u>	<u>453,402</u>
Total Liabilities	<u>287,352</u>	<u>166,050</u>	<u>111,068,782</u>	<u>111,522,184</u>
Net Position				
Restricted for court activities	20,476,645	13,193,811	-	33,670,456
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>161,967,549</u>	<u>161,967,549</u>
Total Net Position	<u>\$ 20,476,645</u>	<u>\$ 13,193,811</u>	<u>\$ 161,967,549</u>	<u>\$ 195,638,005</u>

FORT BEND COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****CUSTODIAL FUNDS***For the Four Months Ended January 31, 2024*

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 3,189,195	\$ 1,770,147	\$ -	\$ 4,959,342
Property tax collections	-	-	1,244,395,748	1,244,395,748
Earnings of investments	356,209	176,931	-	533,140
Total Additions	<u>3,545,404</u>	<u>1,947,078</u>	<u>1,244,395,748</u>	<u>1,249,888,230</u>
Deductions				
Court activities	3,524,984	1,749,341	-	5,274,325
Property tax disbursements	<u>-</u>	<u>-</u>	<u>1,082,835,400</u>	<u>1,082,835,400</u>
Total Deductions	<u>3,524,984</u>	<u>1,749,341</u>	<u>1,082,835,400</u>	<u>1,088,109,725</u>
Change in fiduciary net position	20,420	197,737	161,560,348	161,778,505
Net Position - Beginning of Year	<u>20,456,225</u>	<u>12,996,074</u>	<u>407,201</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 20,476,645</u>	<u>\$ 13,193,811</u>	<u>\$ 161,967,549</u>	<u>\$ 195,638,005</u>

FORT BEND COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNITS

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

Fort Bend County Toll Road Authority (“FBCTRA”)

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

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

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

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

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

Fort Bend County Industrial Development Corporation (“FBCIDC”)

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

Fort Bend County Housing Finance Corporation (“FBCHFC”)

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

East Fort Bend County Development Authority (“Authority”)

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

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
January 31, 2024

	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	\$ 8,387	\$ 70,192,807	\$ 26,083,197	\$ 783,384	\$ 801	\$ 100,197,377
Investments	-	-	104,935,898	71,435,646	-	-	176,371,544
Miscellaneous receivables	-	-	27,733	-	-	-	27,733
Capital assets, not being depreciated	-	-	122,025,174	19,928,555	-	-	141,953,729
Capital assets, net of accumulated depreciation	-	-	196,692,292	158,155,181	-	-	354,847,473
Total Assets	3,128,801	8,387	493,873,904	275,602,579	783,384	801	773,397,856
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
Total Deferred Outflows of Resources	-	-	1,643,432	-	-	-	1,643,432
Liabilities							
Accounts payable and accrued expenses	37,176	-	-	-	1,500	-	38,676
Retainage payable	-	-	3,854,653	32,955	-	-	3,887,608
Due to primary government	-	-	3,503,754	1,222,072	-	-	4,725,826
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	16,603,718	-	267,941,380	185,551,097	1,500	-	470,097,695
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
Total Deferred Inflows of Resources	-	-	-	8,444,231	-	-	8,444,231
Net Position (Deficit)							
Net investment in capital assets	-	-	73,065,108	(13,842,061)	-	-	59,223,047
Debt service	-	-	20,458,837	10,234,884	-	-	30,693,721
Unrestricted	(13,474,917)	8,387	134,052,011	85,214,428	781,884	801	206,582,594
Total Net Position (Deficit)	\$ (13,474,917)	\$ 8,387	\$ 227,575,956	\$ 81,607,251	\$ 781,884	\$ 801	\$ 296,499,362

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 Four Months Ended January 31, 2024**

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	-	-	-	-	-
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corpo	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 5,932,367	\$ 13,627,094	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>5,932,367</u>	<u>13,627,094</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	4,224,064	9,577,452	22,903	-	-
Interest on long-term debt	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>4,224,064</u>	<u>9,577,452</u>	<u>22,903</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>\$ 10,156,431</u>	<u>\$ 23,204,546</u>	<u>\$ 22,903</u>	<u>-</u>	<u>-</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	7
Total General Revenues				<u>-</u>	<u>7</u>
Changes in Net Position (Deficit)				-	7
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>\$ 8,387</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 2 of 2

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

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
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	\$ 7,694,727	\$ -	\$ -	\$ -	\$ 7,694,727
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	7,694,727	-	-	-	7,694,727
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	5,376,291	-	-	5,376,291
Interest on long-term debt	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	5,376,291	-	-	5,376,291
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	-	-
Corporation	-	-	-	-	-
Totals Component Units	7,694,727	5,376,291	-	-	13,071,018
General Revenues:					
Property Taxes					-
Earnings on investments	3,330,540	1,856,902		1	5,187,450
Total General Revenues	3,330,540	1,856,902	-	1	5,187,450
Changes in Net Position (Deficit)	11,025,267	7,233,193	-	1	18,258,468
Net Position (Deficit), Beginning of Year	216,550,689	74,374,058	879,909	800	278,338,919
Net Position (Deficit), End of Period	\$ 227,575,956	\$ 81,607,251	\$ 781,884	\$ 801	\$ 296,499,362

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

January 31, 2024

Primary Government

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 23,556,120	\$ 25,190,590	\$ 48,746,710	\$ 216,595	\$ 48,963,305
Investment pools:					
LOGIC	17,645,705	-	17,645,705	-	17,645,705
Texas CLASS	325,160,878	-	325,160,878	-	325,160,878
Texas Range	2,678	-	2,678	-	2,678
Money market funds	14,206,568	-	14,206,568	-	14,206,568
Totals cash and cash equivalents	380,571,949	25,190,590	405,762,539	216,595	405,979,134
Investments					
Government Securities	118,307,176		118,307,176		118,307,176
Commercial Paper	145,696,748	-	145,696,748	-	145,696,748
Total Cash and Investments	\$ 644,575,873	\$ 25,190,590	\$ 669,766,463	\$ 216,595	\$ 669,983,058

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	Units
Cash deposits	\$ 282,955,346	\$ -	\$ 12,280,472
Investment pools:			
LOGIC	-	-	14,553,344
Texas CLASS	24,204,843		69,875,391
Texas Range	-	-	1,149
TexPool	-	-	3,125,285
Money market funds	-	55,098	361,736
Totals cash and cash equivalents	307,160,189	55,098	100,197,377
Investments			
Government Securities			96,300,398
Commercial Paper	-	-	80,071,146
Fixed Income Fund	-	10,470,603	-
Domestic Equity Fund	-	11,155,342	-
International Equity Fund	-	5,786,112	-
Total Cash and Investments	\$ 307,160,189	\$ 27,467,155	\$ 276,568,921

FORT BEND COUNTY, TEXAS

SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE

January 31, 2024

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	2,030,117	2,120,692
771,512	Stealth Watch Server	5.00%	2024	159,374	164,573
2,050,832	Axon Tasers and Cameras financing	5.00%	2031	17,262,722	19,140,867
19,689,775	EPICenter Financing	5.00%	2050	100,140,000	169,046,925
2,300,921	Server upgrades	5.00%	2031	1,504,960	1,664,654
	Total Capital Financing			<u>\$ 121,572,830</u>	<u>\$ 192,628,542</u>
Leases					
\$828,281	Elections Warehouse	2.467%	2024	\$ 303,706	\$ 308,695
209,229	Mailing Equipment	2.467%	2026	87,212	90,864
129,121	Building rentals	2.297%	2024	22,480	22,637
239,021	Land Lease	2.297%	2046	96,677	100,020
	Total Leases			<u>\$ 510,075</u>	<u>\$ 522,216</u>
Technology Financing (SBITA)					
\$4,411,721	Workday Learning Software	2.297%	2027	5,935,905	\$ 6,724,643
2,317,423	Apollo Cyber Defense	3.305%	2028	1,765,994	1,914,298
288,914	eCivis	2.297%	2025	95,411	98,500
883018	Rapid 7	3.305%	2026	579058	607920
	Total SBITAs Payable			<u>\$ 8,376,368</u>	<u>\$ 8,737,441</u>

January 31, 2024 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

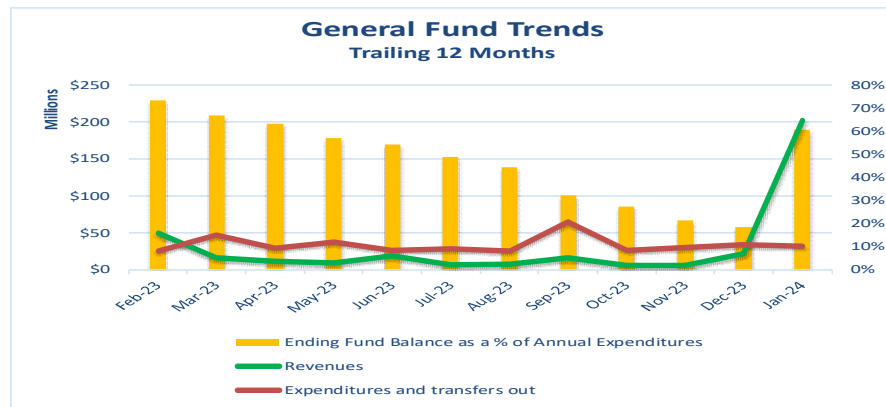
	Fiscal Year				Four Months Ended Jan 31,
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 299,548,029
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	2,943,933
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	15,382,144
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	10,719,712
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	8,321,116
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	8,806,912
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	345,721,846
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	23,948,948
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	5,175,024
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	46,195,255
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	19,243,482
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	18,203,568
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	335,170
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	36,183,825
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	2,420,177
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	6,592,108
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	29,621,823
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	4,664,334
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	231,605
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	934,105
Total Expenditures	615,351,821	827,632,011	692,612,809	728,553,935	193,749,424
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	151,972,422
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	7,347,340
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(7,347,340)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	103,880,000
Refunding bonds issued	36,540,000	-	-	-	-
Premium on bonds issued	24,507,932	8,483,750	13,478,268	12,577,192	8,641,503
Payments to current refunding bond agent	(40,355,628)	-	-	-	-
Tax Notes/ Capital Leases issued	9,349,781	100,349,229	22,018,098	10,041,880	2,871,646
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	115,393,149
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 267,365,571
Debt Service as a Percentage of					
Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	2.98%

January 31, 2024 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

	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23	7/31/23
Revenues						
Property taxes	\$ 43,352,937	\$ 5,311,542	\$ 2,482,311	\$ 833,350	\$ 1,296,439	\$ 641,124
Fines and fees	3,191,779	3,640,279	3,212,235	3,503,265	10,214,683	3,145,287
Intergovernmental	1,108,394	4,503,113	3,990,801	2,760,138	5,094,194	713,099
Earnings on investments	1,003,649	1,396,188	1,136,842	925,622	652,014	1,108,071
Miscellaneous	1,478,545	1,662,640	1,065,630	1,847,109	1,504,812	1,245,969
Total Revenues	50,135,304	16,513,762	11,887,819	9,869,484	18,762,142	6,853,550
Expenditures						
Current:						
General administration	5,199,884	17,504,583	3,948,574	5,509,453	7,389,454	6,039,468
Financial administration	1,030,756	1,163,230	1,018,314	1,263,179	977,198	1,162,432
Administration of justice	8,649,100	9,848,806	8,466,260	9,587,698	8,841,450	8,050,663
Construction and maintenance	306,883	362,889	311,023	356,499	350,168	299,841
Health and human services	4,170,955	4,529,876	3,900,714	4,726,326	3,613,604	3,891,158
Cooperative services	71,208	234,286	77,101	90,689	74,007	148,148
Public safety	5,704,608	7,348,456	6,049,868	6,901,255	6,450,659	6,289,948
Parks and recreation	369,391	413,289	341,198	438,234	359,706	346,917
Libraries and education	1,734,998	1,932,313	1,648,522	2,010,281	1,686,812	1,655,274
Capital Outlay	429,671	953,366	61,864	1,107,808	324,419	287,626
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	27,667,454	44,291,094	25,823,438	31,991,422	30,067,477	28,171,475
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	22,467,850	(27,777,332)	(13,935,619)	(22,121,938)	(11,305,335)	(21,317,925)
Other Financing Sources (Uses)	-	-	-	-	-	-
Transfers in	189,045	-	-	-	-	-
Transfers (out)	(189,045)	-	-	(3,384,000)	(19,935,000)	-
Debt issuance	-	-	-	-	19,935,000	-
Total Other Financing Sources (Uses)	-	-	-	(3,384,000)	-	-
Net Change in Fund Balances	22,467,850	(27,777,332)	(13,935,619)	(25,505,938)	(11,305,335)	(21,317,925)
Fund Balances, Beginning of Period	275,382,189	297,850,039	270,072,707	256,137,088	230,631,150	219,325,815
Fund Balances, End of Period	\$ 297,850,039	\$ 270,072,707	\$ 256,137,088	\$ 230,631,150	\$ 219,325,815	\$ 198,007,890



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

Page 2 of 2

	8/31/23	9/30/23	10/31/23	11/30/23	12/31/23	1/31/24
Revenues						
Property taxes	\$ 178,753	\$ 478,157	\$ 109,603	\$ 182,155	\$ 12,881,856	\$ 194,374,808
Fines and fees	4,547,833	4,222,044	2,561,706	2,942,817	3,147,063	4,291,038
Intergovernmental	1,032,041	8,872,698	1,089,787	1,067,491	2,441,180	1,206,977
Earnings on investments	893,577	1,017,593	825,392	637,911	1,054,182	749,429
Miscellaneous	1,233,332	1,379,044	1,274,244	1,468,975	1,846,417	1,274,577
Total Revenues	7,885,536	15,969,536	5,860,732	6,299,349	21,370,698	201,896,829
Expenditures						
Current:						
General administration	5,998,937	4,830,448	4,747,769	4,409,737	7,289,470	5,995,228
Financial administration	987,486	1,634,325	1,158,464	1,127,883	1,656,135	1,232,542
Administration of justice	8,189,187	14,141,358	8,606,472	8,965,970	9,279,240	9,571,617
Construction and maintenance	294,550	550,229	298,834	306,193	316,433	350,533
Health and human services	4,632,406	7,759,759	3,318,277	3,678,542	4,217,176	4,612,861
Cooperative services	72,834	222,444	73,142	103,230	79,423	79,375
Public safety	6,285,198	12,102,796	5,911,638	6,387,300	6,858,345	6,281,768
Parks and recreation	714,703	618,537	318,826	358,923	597,499	379,276
Libraries and education	1,608,252	2,445,059	1,472,952	1,624,614	1,806,433	1,678,057
Capital Outlay	290,853	(137,087)	113,493	912,414	58,000	109,915
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	29,074,406	44,167,868	26,019,867	27,874,806	32,158,154	30,291,172
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(21,188,870)	(28,198,332)	(20,159,135)	(21,575,457)	(10,787,456)	171,605,657
Other Financing Sources (Uses)						
Transfers in	3,171,040	(187,311)	-	937,223	-	-
Transfers (out)	-	(829,635)	-	(2,986,593)	(1,450,000)	(1,450,000)
Debt issuance	-	(19,935,000)	-	-	-	-
Total Other Financing Sources (Uses)	3,171,040	(20,951,946)	-	(2,049,370)	(1,450,000)	(1,450,000)
Net Change in Fund Balances	(18,017,830)	(49,150,278)	(20,159,135)	(23,624,827)	(12,237,456)	170,155,657
Fund Balances, Beginning of Period	198,007,890	179,990,060	130,839,782	110,680,647	87,055,820	74,818,364
Fund Balances, End of Period	\$ 179,990,060	\$ 130,839,782	\$ 110,680,647	\$ 87,055,820	\$ 74,818,364	\$ 244,974,021

